

CITY OF RIVERTON, IOWA
HSB 328 & SSB 1227
Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$8.12646	\$41,424	\$0	\$41,424	
2026-27	\$5.41207	\$42,252	\$734	\$42,986	3.8%
2027-28	\$5.50609	\$43,590	\$747	\$44,336	3.1%
2028-29	\$5.30704	\$45,223	\$720	\$45,943	3.6%
2029-30	\$5.39150	\$46,599	\$731	\$47,330	3.0%
2030-31	\$5.19537	\$48,276	\$705	\$48,981	3.5%
2031-32	\$5.27120	\$49,622	\$715	\$50,337	2.8%
2032-33	\$5.08509	\$51,344	\$690	\$52,033	3.4%
2033-34	\$5.15339	\$52,660	\$699	\$53,359	2.5%
2034-35	\$4.97635	\$54,426	\$675	\$55,101	3.3%
2035-36	\$5.03806	\$55,714	\$683	\$56,397	2.4%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$11,464,485	\$5,097,380	\$0	\$5,097,380
2026-27	\$8,573,195	\$7,942,633	\$0	\$7,942,633
2027-28	\$8,682,815	\$8,052,253	\$0	\$8,052,253
2028-29	\$9,287,535	\$8,656,973	\$0	\$8,656,973
2029-30	\$9,409,155	\$8,778,593	\$0	\$8,778,593
2030-31	\$10,058,369	\$9,427,807	\$0	\$9,427,807
2031-32	\$10,179,989	\$9,549,427	\$0	\$9,549,427
2032-33	\$10,863,091	\$10,232,529	\$0	\$10,232,529
2033-34	\$10,984,711	\$10,354,149	\$0	\$10,354,149
2034-35	\$11,703,152	\$11,072,590	\$0	\$11,072,590
2035-36	\$11,824,772	\$11,194,210	\$0	\$11,194,210

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	96.28%	-3.49%	92.79%	5.26%	0.00%	1.95%
2026-27	142.79%	-53.85%	88.94%	8.89%	0.00%	1.25%
2027-28	141.63%	-53.43%	88.20%	9.67%	0.00%	1.23%
2028-29	137.73%	-49.95%	87.79%	10.28%	0.00%	1.15%
2029-30	136.54%	-49.40%	87.14%	10.96%	0.00%	1.13%
2030-31	132.90%	-46.10%	86.79%	11.49%	0.00%	1.05%
2031-32	131.86%	-45.66%	86.21%	12.10%	0.00%	1.04%
2032-33	128.60%	-42.71%	85.89%	12.57%	0.00%	0.97%
2033-34	127.70%	-42.33%	85.36%	13.12%	0.00%	0.96%
2034-35	124.76%	-39.68%	85.07%	13.54%	0.00%	0.90%
2035-36	123.96%	-39.37%	84.59%	14.04%	0.00%	0.89%

NOTE: Total Taxable Valuation will be lower than the Total Assessed valuation because:
1) Ag Land and Ag Building values are excluded, and
2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF RIVERTON, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$5,097,380	\$8.12646	\$41,424
2026-27	\$7,942,633	\$5.41207	\$42,986
2027-28	\$8,052,253	\$5.50609	\$44,336
2028-29	\$8,656,973	\$5.30704	\$45,943
2029-30	\$8,778,593	\$5.39150	\$47,330
2030-31	\$9,427,807	\$5.19537	\$48,981
2031-32	\$9,549,427	\$5.27120	\$50,337
2032-33	\$10,232,529	\$5.08509	\$52,033
2033-34	\$10,354,149	\$5.15339	\$53,359
2034-35	\$11,072,590	\$4.97635	\$55,101
2035-36	\$11,194,210	\$5.03806	\$56,397

CITY OF RIVERTON, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$5,097,380	\$8.12646	\$41,424
2026-27	\$5,179,976	\$8.12646	\$42,095
2027-28	\$5,348,781	\$8.04600	\$43,036
2028-29	\$5,581,102	\$8.04600	\$44,906
2029-30	\$5,757,022	\$8.04600	\$46,321
2030-31	\$6,003,667	\$8.04600	\$48,306
2031-32	\$6,187,059	\$8.04600	\$49,781
2032-33	\$6,448,768	\$8.04600	\$51,887
2033-34	\$6,640,046	\$8.04600	\$53,426
2034-35	\$6,917,611	\$8.04600	\$55,659
2035-36	\$7,117,169	\$8.04600	\$57,265

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$2,762,657	(\$2.71439)	\$891
2027-28	\$2,703,472	(\$2.53991)	\$1,300
2028-29	\$3,075,870	(\$2.73896)	\$1,037
2029-30	\$3,021,571	(\$2.65450)	\$1,009
2030-31	\$3,424,140	(\$2.85063)	\$675
2031-32	\$3,362,368	(\$2.77480)	\$556
2032-33	\$3,783,761	(\$2.96091)	\$147
2033-34	\$3,714,103	(\$2.89261)	-\$67
2034-35	\$4,154,980	(\$3.06965)	-\$558
2035-36	\$4,077,041	(\$3.00794)	-\$868

CITY OF RIVERTON, IOWA
Estimated Tax Bill - **ACFGL Portion ONLY**
Change between FY 2026 and FY 2031

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$193	\$321	\$50,000	\$51,515	\$193	\$268	\$50,000	\$58,947	\$174	\$46	\$149	\$46	\$193	\$306
\$100,000	\$123,480	\$385	\$642	\$100,000	\$103,030	\$385	\$535	\$100,000	\$117,894	\$367	\$353	\$342	\$353	\$385	\$613
\$150,000	\$185,220	\$578	\$962	\$150,000	\$154,545	\$578	\$803	\$150,000	\$176,842	\$559	\$659	\$534	\$659	\$578	\$919
\$200,000	\$246,960	\$944	\$1,283	\$200,000	\$206,060	\$944	\$1,071	\$200,000	\$235,789	\$752	\$965	\$727	\$965	\$771	\$1,225
\$250,000	\$308,700	\$1,310	\$1,604	\$250,000	\$257,575	\$1,310	\$1,338	\$250,000	\$294,736	\$945	\$1,271	\$920	\$1,271	\$964	\$1,531
\$300,000	\$370,440	\$1,675	\$1,925	\$300,000	\$309,090	\$1,675	\$1,606	\$300,000	\$353,683	\$1,138	\$1,578	\$1,113	\$1,578	\$1,156	\$1,838
\$400,000	\$493,920	\$2,407	\$2,566	\$400,000	\$412,120	\$2,407	\$2,141	\$400,000	\$471,578	\$1,523	\$2,190	\$1,498	\$2,190	\$1,542	\$2,450
\$500,000	\$617,400	\$3,138	\$3,208	\$500,000	\$515,151	\$3,138	\$2,676	\$500,000	\$589,472	\$1,909	\$2,803	\$1,884	\$2,803	\$1,927	\$3,063
\$600,000	\$740,880	\$3,869	\$3,849	\$600,000	\$618,181	\$3,869	\$3,212	\$600,000	\$707,366	\$2,294	\$3,415	\$2,269	\$3,415	\$2,313	\$3,675
\$700,000	\$864,360	\$4,601	\$4,491	\$700,000	\$721,211	\$4,601	\$3,747	\$700,000	\$825,261	\$2,679	\$4,028	\$2,654	\$4,028	\$2,698	\$4,288
\$800,000	\$987,840	\$5,332	\$5,132	\$800,000	\$824,241	\$5,332	\$4,282	\$800,000	\$943,155	\$3,065	\$4,640	\$3,040	\$4,640	\$3,084	\$4,900
\$900,000	\$1,111,320	\$6,064	\$5,774	\$900,000	\$927,271	\$6,064	\$4,818	\$900,000	\$1,061,050	\$3,450	\$5,253	\$3,425	\$5,253	\$3,469	\$5,513
\$1,000,000	\$1,234,800	\$6,795	\$6,415	\$1,000,000	\$1,030,301	\$6,795	\$5,353	\$1,000,000	\$1,178,944	\$3,836	\$5,865	\$3,811	\$5,865	\$3,855	\$6,125
\$2,000,000	\$2,469,600	\$14,109	\$12,830	\$2,000,000	\$2,060,602	\$14,109	\$10,706	\$2,000,000	\$2,357,888	\$7,690	\$11,990	\$7,665	\$11,990	\$7,709	\$12,250
\$3,000,000	\$3,704,400	\$21,423	\$19,246	\$3,000,000	\$3,090,903	\$21,423	\$16,058	\$3,000,000	\$3,536,832	\$11,545	\$18,115	\$11,520	\$18,115	\$11,564	\$18,375
\$4,000,000	\$4,939,200	\$28,736	\$25,661	\$4,000,000	\$4,121,204	\$28,736	\$21,411	\$4,000,000	\$4,715,776	\$15,399	\$24,240	\$15,374	\$24,240	\$15,418	\$24,500
\$5,000,000	\$6,174,000	\$36,050	\$32,076	\$5,000,000	\$5,151,505	\$36,050	\$26,764	\$5,000,000	\$5,894,720	\$19,254	\$30,365	\$19,229	\$30,365	\$19,273	\$30,625
\$6,000,000	\$7,408,800	\$43,364	\$38,491	\$6,000,000	\$6,181,806	\$43,364	\$32,117	\$6,000,000	\$7,073,664	\$23,108	\$36,491	\$23,083	\$36,491	\$23,127	\$36,750
\$7,000,000	\$8,643,600	\$50,678	\$44,907	\$7,000,000	\$7,212,107	\$50,678	\$37,470	\$7,000,000	\$8,252,608	\$26,963	\$42,616	\$26,938	\$42,616	\$26,982	\$42,875
\$8,000,000	\$9,878,400	\$57,992	\$51,322	\$8,000,000	\$8,242,408	\$57,992	\$42,822	\$8,000,000	\$9,431,552	\$30,817	\$48,741	\$30,792	\$48,741	\$30,836	\$49,000
\$9,000,000	\$11,113,200	\$65,305	\$57,737	\$9,000,000	\$9,272,709	\$65,305	\$48,175	\$9,000,000	\$10,610,496	\$34,672	\$54,866	\$34,647	\$54,866	\$34,691	\$55,125
\$10,000,000	\$12,348,000	\$72,619	\$64,152	\$10,000,000	\$10,303,010	\$72,619	\$53,528	\$10,000,000	\$11,789,440	\$38,526	\$60,991	\$38,501	\$60,991	\$38,545	\$61,251
\$15,000,000	\$18,522,000	\$109,188	\$96,229	\$15,000,000	\$15,454,515	\$109,188	\$80,292	\$15,000,000	\$17,684,160	\$57,799	\$91,616	\$57,774	\$91,616	\$57,818	\$91,876
\$20,000,000	\$24,696,000	\$145,757	\$128,305	\$20,000,000	\$20,606,020	\$145,757	\$107,056	\$20,000,000	\$23,578,880	\$77,072	\$122,241	\$77,046	\$122,241	\$77,090	\$122,501
\$25,000,000	\$30,870,000	\$182,326	\$160,381	\$25,000,000	\$25,757,525	\$182,326	\$133,820	\$25,000,000	\$29,473,600	\$96,344	\$152,866	\$96,319	\$152,866	\$96,363	\$153,126
\$30,000,000	\$37,044,000	\$218,896	\$192,457	\$30,000,000	\$30,909,030	\$218,896	\$160,584	\$30,000,000	\$35,368,320	\$115,617	\$183,492	\$115,592	\$183,492	\$115,635	\$183,752
\$35,000,000	\$43,218,000	\$255,465	\$224,534	\$35,000,000	\$36,060,535	\$255,465	\$187,348	\$35,000,000	\$41,263,040	\$134,889	\$214,117	\$134,864	\$214,117	\$134,908	\$214,377
\$40,000,000	\$49,392,000	\$292,034	\$256,610	\$40,000,000	\$41,212,040	\$292,034	\$214,112	\$40,000,000	\$47,157,760	\$154,162	\$244,742	\$154,137	\$244,742	\$154,180	\$245,002
\$45,000,000	\$55,566,000	\$328,603	\$288,686	\$45,000,000	\$46,363,545	\$328,603	\$240,876	\$45,000,000	\$53,052,480	\$173,434	\$275,367	\$173,409	\$275,367	\$173,453	\$275,627
\$50,000,000	\$61,740,000	\$365,172	\$320,762	\$50,000,000	\$51,515,050	\$365,172	\$267,640	\$50,000,000	\$58,947,200	\$192,707	\$305,993	\$192,682	\$305,993	\$192,726	\$306,253

CITY OF RIVERTON, IOWA
Estimated Tax Bill - ACFGL Portion ONLY
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$128	66.43%	\$75	38.87%	(\$128)	(73.29%)	(\$102)	(68.80%)	\$114	58.91%
\$100,000	\$256	66.43%	\$150	38.87%	(\$14)	(3.82%)	\$11	3.23%	\$227	58.91%
\$150,000	\$384	66.43%	\$225	38.87%	\$100	17.79%	\$125	23.31%	\$341	58.91%
\$200,000	\$339	35.94%	\$127	13.42%	\$213	28.32%	\$238	32.74%	\$454	58.91%
\$250,000	\$294	22.47%	\$29	2.19%	\$327	34.56%	\$352	38.22%	\$568	58.91%
\$300,000	\$249	14.88%	(\$69)	(4.14%)	\$440	38.68%	\$465	41.81%	\$681	58.91%
\$400,000	\$159	6.63%	(\$266)	(11.03%)	\$667	43.80%	\$692	46.21%	\$908	58.91%
\$500,000	\$70	2.22%	(\$462)	(14.71%)	\$894	46.85%	\$919	48.81%	\$1,135	58.91%
\$600,000	(\$20)	(0.52%)	(\$658)	(17.00%)	\$1,121	48.88%	\$1,146	50.52%	\$1,362	58.91%
\$700,000	(\$110)	(2.39%)	(\$854)	(18.56%)	\$1,348	50.32%	\$1,373	51.74%	\$1,589	58.91%
\$800,000	(\$200)	(3.75%)	(\$1,050)	(19.69%)	\$1,575	51.40%	\$1,600	52.65%	\$1,816	58.91%
\$900,000	(\$290)	(4.78%)	(\$1,246)	(20.55%)	\$1,802	52.24%	\$1,827	53.35%	\$2,043	58.91%
\$1,000,000	(\$380)	(5.59%)	(\$1,442)	(21.22%)	\$2,029	52.91%	\$2,055	53.91%	\$2,271	58.91%
\$2,000,000	(\$1,278)	(9.06%)	(\$3,403)	(24.12%)	\$4,300	55.91%	\$4,325	56.42%	\$4,541	58.91%
\$3,000,000	(\$2,177)	(10.16%)	(\$5,364)	(25.04%)	\$6,571	56.91%	\$6,596	57.25%	\$6,812	58.91%
\$4,000,000	(\$3,075)	(10.70%)	(\$7,325)	(25.49%)	\$8,841	57.41%	\$8,866	57.67%	\$9,082	58.91%
\$5,000,000	(\$3,974)	(11.02%)	(\$9,286)	(25.76%)	\$11,112	57.71%	\$11,137	57.92%	\$11,353	58.91%
\$6,000,000	(\$4,873)	(11.24%)	(\$11,247)	(25.94%)	\$13,382	57.91%	\$13,407	58.08%	\$13,623	58.91%
\$7,000,000	(\$5,771)	(11.39%)	(\$13,208)	(26.06%)	\$15,653	58.05%	\$15,678	58.20%	\$15,894	58.91%
\$8,000,000	(\$6,670)	(11.50%)	(\$15,169)	(26.16%)	\$17,923	58.16%	\$17,948	58.29%	\$18,164	58.91%
\$9,000,000	(\$7,568)	(11.59%)	(\$17,130)	(26.23%)	\$20,194	58.24%	\$20,219	58.36%	\$20,435	58.91%
\$10,000,000	(\$8,467)	(11.66%)	(\$19,091)	(26.29%)	\$22,464	58.31%	\$22,489	58.41%	\$22,705	58.91%
\$15,000,000	(\$12,960)	(11.87%)	(\$28,896)	(26.46%)	\$33,817	58.51%	\$33,842	58.58%	\$34,058	58.91%
\$20,000,000	(\$17,453)	(11.97%)	(\$38,701)	(26.55%)	\$45,170	58.61%	\$45,195	58.66%	\$45,411	58.91%
\$25,000,000	(\$21,945)	(12.04%)	(\$48,507)	(26.60%)	\$56,522	58.67%	\$56,547	58.71%	\$56,764	58.91%
\$30,000,000	(\$26,438)	(12.08%)	(\$58,312)	(26.64%)	\$67,875	58.71%	\$67,900	58.74%	\$68,116	58.91%
\$35,000,000	(\$30,931)	(12.11%)	(\$68,117)	(26.66%)	\$79,228	58.74%	\$79,253	58.77%	\$79,469	58.91%
\$40,000,000	(\$35,424)	(12.13%)	(\$77,922)	(26.68%)	\$90,581	58.76%	\$90,606	58.78%	\$90,822	58.91%
\$45,000,000	(\$39,917)	(12.15%)	(\$87,727)	(26.70%)	\$101,933	58.77%	\$101,958	58.80%	\$102,174	58.91%
\$50,000,000	(\$44,410)	(12.16%)	(\$97,532)	(26.71%)	\$113,286	58.79%	\$113,311	58.81%	\$113,527	58.91%