

CITY OF ROSSIE, 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	\$6.55858	\$10,522	\$0	\$10,522	
2026-27	\$4.56141	\$10,732	\$0	\$10,733	2.0%
2027-28	\$4.59011	\$10,787	\$0	\$10,787	0.5%
2028-29	\$4.44095	\$11,003	\$0	\$11,003	2.0%
2029-30	\$4.46319	\$11,058	\$0	\$11,059	0.5%
2030-31	\$4.31480	\$11,280	\$0	\$11,280	2.0%
2031-32	\$4.33641	\$11,337	\$0	\$11,337	0.5%
2032-33	\$4.19421	\$11,564	\$0	\$11,564	2.0%
2033-34	\$4.21522	\$11,622	\$0	\$11,622	0.5%
2034-35	\$4.07879	\$11,855	\$0	\$11,855	2.0%
2035-36	\$4.09922	\$11,915	\$0	\$11,915	0.5%

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	\$2,905,728	\$1,604,308	\$0	\$1,604,308
2026-27	\$2,627,962	\$2,352,973	\$0	\$2,352,973
2027-28	\$2,625,040	\$2,350,051	\$0	\$2,350,051
2028-29	\$2,752,652	\$2,477,663	\$0	\$2,477,663
2029-30	\$2,752,730	\$2,477,741	\$0	\$2,477,741
2030-31	\$2,889,299	\$2,614,310	\$0	\$2,614,310
2031-32	\$2,889,377	\$2,614,388	\$0	\$2,614,388
2032-33	\$3,032,177	\$2,757,188	\$0	\$2,757,188
2033-34	\$3,032,255	\$2,757,266	\$0	\$2,757,266
2034-35	\$3,181,575	\$2,906,586	\$0	\$2,906,586
2035-36	\$3,181,652	\$2,906,663	\$0	\$2,906,663

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	39.17%	-1.56%	37.61%	60.42%	0.00%	1.97%
2026-27	61.38%	-24.57%	36.82%	61.84%	0.00%	1.34%
2027-28	61.46%	-24.73%	36.74%	61.92%	0.00%	1.34%
2028-29	60.63%	-23.57%	37.06%	61.67%	0.00%	1.27%
2029-30	60.64%	-23.57%	37.06%	61.67%	0.00%	1.27%
2030-31	59.77%	-22.34%	37.43%	61.37%	0.00%	1.21%
2031-32	59.77%	-22.34%	37.43%	61.36%	0.00%	1.21%
2032-33	58.95%	-21.19%	37.76%	61.10%	0.00%	1.14%
2033-34	58.95%	-21.19%	37.76%	61.09%	0.00%	1.14%
2034-35	58.16%	-20.10%	38.06%	60.85%	0.00%	1.08%
2035-36	58.16%	-20.10%	38.06%	60.85%	0.00%	1.08%

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 ROSSIE, 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	\$1,604,308	\$6.55858	\$10,522
2026-27	\$2,352,973	\$4.56141	\$10,733
2027-28	\$2,350,051	\$4.59011	\$10,787
2028-29	\$2,477,663	\$4.44095	\$11,003
2029-30	\$2,477,741	\$4.46319	\$11,059
2030-31	\$2,614,310	\$4.31480	\$11,280
2031-32	\$2,614,388	\$4.33641	\$11,337
2032-33	\$2,757,188	\$4.19421	\$11,564
2033-34	\$2,757,266	\$4.21522	\$11,622
2034-35	\$2,906,586	\$4.07879	\$11,855
2035-36	\$2,906,663	\$4.09922	\$11,915

CITY OF ROSSIE, 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	\$1,604,308	\$6.55858	\$10,522
2026-27	\$1,719,210	\$6.36755	\$10,947
2027-28	\$1,732,807	\$6.36755	\$11,034
2028-29	\$1,806,351	\$6.36755	\$11,502
2029-30	\$1,820,659	\$6.36755	\$11,593
2030-31	\$1,897,926	\$6.36755	\$12,085
2031-32	\$1,912,980	\$6.36755	\$12,181
2032-33	\$1,994,156	\$6.36755	\$12,698
2033-34	\$2,009,998	\$6.36755	\$12,799
2034-35	\$2,095,284	\$6.36755	\$13,342
2035-36	\$2,111,953	\$6.36755	\$13,448

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	\$633,763	(\$1.80614)	-\$214
2027-28	\$617,244	(\$1.77744)	-\$247
2028-29	\$671,312	(\$1.92660)	-\$499
2029-30	\$657,082	(\$1.90436)	-\$535
2030-31	\$716,384	(\$2.05275)	-\$805
2031-32	\$701,408	(\$2.03114)	-\$844
2032-33	\$763,032	(\$2.17334)	-\$1,134
2033-34	\$747,268	(\$2.15233)	-\$1,176
2034-35	\$811,302	(\$2.28876)	-\$1,486
2035-36	\$794,710	(\$2.26833)	-\$1,533

CITY OF ROSSIE, 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	\$156	\$266	\$50,000	\$51,515	\$156	\$222	\$50,000	\$58,947	\$140	\$39	\$120	\$39	\$156	\$254
\$100,000	\$123,480	\$311	\$533	\$100,000	\$103,030	\$311	\$445	\$100,000	\$117,894	\$296	\$293	\$276	\$293	\$311	\$509
\$150,000	\$185,220	\$467	\$799	\$150,000	\$154,545	\$467	\$667	\$150,000	\$176,842	\$452	\$547	\$431	\$547	\$467	\$763
\$200,000	\$246,960	\$762	\$1,066	\$200,000	\$206,060	\$762	\$889	\$200,000	\$235,789	\$607	\$802	\$587	\$802	\$622	\$1,017
\$250,000	\$308,700	\$1,057	\$1,332	\$250,000	\$257,575	\$1,057	\$1,111	\$250,000	\$294,736	\$763	\$1,056	\$742	\$1,056	\$778	\$1,272
\$300,000	\$370,440	\$1,352	\$1,598	\$300,000	\$309,090	\$1,352	\$1,334	\$300,000	\$353,683	\$918	\$1,310	\$898	\$1,310	\$933	\$1,526
\$400,000	\$493,920	\$1,942	\$2,131	\$400,000	\$412,120	\$1,942	\$1,778	\$400,000	\$471,578	\$1,229	\$1,819	\$1,209	\$1,819	\$1,244	\$2,035
\$500,000	\$617,400	\$2,533	\$2,664	\$500,000	\$515,151	\$2,533	\$2,223	\$500,000	\$589,472	\$1,540	\$2,328	\$1,520	\$2,328	\$1,555	\$2,543
\$600,000	\$740,880	\$3,123	\$3,197	\$600,000	\$618,181	\$3,123	\$2,667	\$600,000	\$707,366	\$1,851	\$2,836	\$1,831	\$2,836	\$1,867	\$3,052
\$700,000	\$864,360	\$3,713	\$3,730	\$700,000	\$721,211	\$3,713	\$3,112	\$700,000	\$825,261	\$2,163	\$3,345	\$2,142	\$3,345	\$2,178	\$3,561
\$800,000	\$987,840	\$4,303	\$4,262	\$800,000	\$824,241	\$4,303	\$3,556	\$800,000	\$943,155	\$2,474	\$3,854	\$2,453	\$3,854	\$2,489	\$4,070
\$900,000	\$1,111,320	\$4,894	\$4,795	\$900,000	\$927,271	\$4,894	\$4,001	\$900,000	\$1,061,050	\$2,785	\$4,362	\$2,764	\$4,362	\$2,800	\$4,578
\$1,000,000	\$1,234,800	\$5,484	\$5,328	\$1,000,000	\$1,030,301	\$5,484	\$4,446	\$1,000,000	\$1,178,944	\$3,096	\$4,871	\$3,076	\$4,871	\$3,111	\$5,087
\$2,000,000	\$2,469,600	\$11,387	\$10,656	\$2,000,000	\$2,060,602	\$11,387	\$8,891	\$2,000,000	\$2,357,888	\$6,207	\$9,958	\$6,186	\$9,958	\$6,222	\$10,174
\$3,000,000	\$3,704,400	\$17,289	\$15,984	\$3,000,000	\$3,090,903	\$17,289	\$13,337	\$3,000,000	\$3,536,832	\$9,317	\$15,045	\$9,297	\$15,045	\$9,333	\$15,261
\$4,000,000	\$4,939,200	\$23,192	\$21,312	\$4,000,000	\$4,121,204	\$23,192	\$17,782	\$4,000,000	\$4,715,776	\$12,428	\$20,132	\$12,408	\$20,132	\$12,443	\$20,348
\$5,000,000	\$6,174,000	\$29,095	\$26,640	\$5,000,000	\$5,151,505	\$29,095	\$22,228	\$5,000,000	\$5,894,720	\$15,539	\$25,219	\$15,519	\$25,219	\$15,554	\$25,435
\$6,000,000	\$7,408,800	\$34,998	\$31,967	\$6,000,000	\$6,181,806	\$34,998	\$26,673	\$6,000,000	\$7,073,664	\$18,650	\$30,306	\$18,630	\$30,306	\$18,665	\$30,521
\$7,000,000	\$8,643,600	\$40,900	\$37,295	\$7,000,000	\$7,212,107	\$40,900	\$31,119	\$7,000,000	\$8,252,608	\$21,761	\$35,393	\$21,741	\$35,393	\$21,776	\$35,608
\$8,000,000	\$9,878,400	\$46,803	\$42,623	\$8,000,000	\$8,242,408	\$46,803	\$35,564	\$8,000,000	\$9,431,552	\$24,872	\$40,480	\$24,851	\$40,480	\$24,887	\$40,695
\$9,000,000	\$11,113,200	\$52,706	\$47,951	\$9,000,000	\$9,272,709	\$52,706	\$40,010	\$9,000,000	\$10,610,496	\$27,982	\$45,566	\$27,962	\$45,566	\$27,998	\$45,782
\$10,000,000	\$12,348,000	\$58,608	\$53,279	\$10,000,000	\$10,303,010	\$58,608	\$44,455	\$10,000,000	\$11,789,440	\$31,093	\$50,653	\$31,073	\$50,653	\$31,108	\$50,869
\$15,000,000	\$18,522,000	\$88,122	\$79,919	\$15,000,000	\$15,454,515	\$88,122	\$66,683	\$15,000,000	\$17,684,160	\$46,648	\$76,088	\$46,627	\$76,088	\$46,663	\$76,304
\$20,000,000	\$24,696,000	\$117,636	\$106,558	\$20,000,000	\$20,606,020	\$117,636	\$88,911	\$20,000,000	\$23,578,880	\$62,202	\$101,522	\$62,181	\$101,522	\$62,217	\$101,738
\$25,000,000	\$30,870,000	\$147,149	\$133,198	\$25,000,000	\$25,757,525	\$147,149	\$111,139	\$25,000,000	\$29,473,600	\$77,756	\$126,957	\$77,736	\$126,957	\$77,771	\$127,173
\$30,000,000	\$37,044,000	\$176,663	\$159,837	\$30,000,000	\$30,909,030	\$176,663	\$133,366	\$30,000,000	\$35,368,320	\$93,310	\$152,391	\$93,290	\$152,391	\$93,325	\$152,607
\$35,000,000	\$43,218,000	\$206,176	\$186,477	\$35,000,000	\$36,060,535	\$206,176	\$155,594	\$35,000,000	\$41,263,040	\$108,864	\$177,826	\$108,844	\$177,826	\$108,879	\$178,042
\$40,000,000	\$49,392,000	\$235,690	\$213,117	\$40,000,000	\$41,212,040	\$235,690	\$177,822	\$40,000,000	\$47,157,760	\$124,418	\$203,261	\$124,398	\$203,261	\$124,434	\$203,476
\$45,000,000	\$55,566,000	\$265,204	\$239,756	\$45,000,000	\$46,363,545	\$265,204	\$200,049	\$45,000,000	\$53,052,480	\$139,973	\$228,695	\$139,952	\$228,695	\$139,988	\$228,911
\$50,000,000	\$61,740,000	\$294,717	\$266,396	\$50,000,000	\$51,515,050	\$294,717	\$222,277	\$50,000,000	\$58,947,200	\$155,527	\$254,130	\$155,507	\$254,130	\$155,542	\$254,345

CITY OF ROSSIE, 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	\$111	71.27%	\$67	42.90%	(\$102)	(72.51%)	(\$82)	(67.89%)	\$99	63.52%
\$100,000	\$222	71.27%	\$133	42.90%	(\$3)	(1.03%)	\$17	6.23%	\$198	63.52%
\$150,000	\$333	71.27%	\$200	42.90%	\$96	21.21%	\$116	26.89%	\$296	63.52%
\$200,000	\$304	39.88%	\$127	16.72%	\$195	32.05%	\$215	36.60%	\$395	63.52%
\$250,000	\$275	26.03%	\$54	5.16%	\$293	38.47%	\$314	42.24%	\$494	63.52%
\$300,000	\$246	18.22%	(\$18)	(1.36%)	\$392	42.71%	\$412	45.93%	\$593	63.52%
\$400,000	\$189	9.72%	(\$164)	(8.45%)	\$590	47.98%	\$610	50.45%	\$790	63.52%
\$500,000	\$131	5.19%	(\$310)	(12.23%)	\$787	51.12%	\$808	53.13%	\$988	63.52%
\$600,000	\$74	2.37%	(\$456)	(14.59%)	\$985	53.20%	\$1,005	54.89%	\$1,186	63.52%
\$700,000	\$16	0.44%	(\$601)	(16.19%)	\$1,183	54.69%	\$1,203	56.15%	\$1,383	63.52%
\$800,000	(\$41)	(0.95%)	(\$747)	(17.36%)	\$1,380	55.80%	\$1,400	57.08%	\$1,581	63.52%
\$900,000	(\$99)	(2.01%)	(\$893)	(18.24%)	\$1,578	56.66%	\$1,598	57.81%	\$1,778	63.52%
\$1,000,000	(\$156)	(2.85%)	(\$1,038)	(18.94%)	\$1,775	57.35%	\$1,796	58.38%	\$1,976	63.52%
\$2,000,000	(\$731)	(6.42%)	(\$2,496)	(21.92%)	\$3,751	60.44%	\$3,772	60.97%	\$3,952	63.52%
\$3,000,000	(\$1,306)	(7.55%)	(\$3,953)	(22.86%)	\$5,728	61.47%	\$5,748	61.82%	\$5,928	63.52%
\$4,000,000	(\$1,880)	(8.11%)	(\$5,410)	(23.33%)	\$7,704	61.98%	\$7,724	62.25%	\$7,904	63.52%
\$5,000,000	(\$2,455)	(8.44%)	(\$6,867)	(23.60%)	\$9,680	62.29%	\$9,700	62.50%	\$9,880	63.52%
\$6,000,000	(\$3,030)	(8.66%)	(\$8,324)	(23.79%)	\$11,656	62.50%	\$11,676	62.67%	\$11,856	63.52%
\$7,000,000	(\$3,605)	(8.81%)	(\$9,781)	(23.92%)	\$13,632	62.64%	\$13,652	62.80%	\$13,832	63.52%
\$8,000,000	(\$4,180)	(8.93%)	(\$11,239)	(24.01%)	\$15,608	62.75%	\$15,628	62.89%	\$15,809	63.52%
\$9,000,000	(\$4,754)	(9.02%)	(\$12,696)	(24.09%)	\$17,584	62.84%	\$17,604	62.96%	\$17,785	63.52%
\$10,000,000	(\$5,329)	(9.09%)	(\$14,153)	(24.15%)	\$19,560	62.91%	\$19,580	63.01%	\$19,761	63.52%
\$15,000,000	(\$8,203)	(9.31%)	(\$21,439)	(24.33%)	\$29,440	63.11%	\$29,461	63.18%	\$29,641	63.52%
\$20,000,000	(\$11,077)	(9.42%)	(\$28,725)	(24.42%)	\$39,321	63.21%	\$39,341	63.27%	\$39,521	63.52%
\$25,000,000	(\$13,951)	(9.48%)	(\$36,011)	(24.47%)	\$49,201	63.28%	\$49,221	63.32%	\$49,402	63.52%
\$30,000,000	(\$16,825)	(9.52%)	(\$43,297)	(24.51%)	\$59,081	63.32%	\$59,102	63.35%	\$59,282	63.52%
\$35,000,000	(\$19,699)	(9.55%)	(\$50,582)	(24.53%)	\$68,962	63.35%	\$68,982	63.38%	\$69,162	63.52%
\$40,000,000	(\$22,573)	(9.58%)	(\$57,868)	(24.55%)	\$78,842	63.37%	\$78,862	63.40%	\$79,043	63.52%
\$45,000,000	(\$25,448)	(9.60%)	(\$65,154)	(24.57%)	\$88,722	63.39%	\$88,743	63.41%	\$88,923	63.52%
\$50,000,000	(\$28,322)	(9.61%)	(\$72,440)	(24.58%)	\$98,603	63.40%	\$98,623	63.42%	\$98,803	63.52%