

CITY OF RUTLAND, 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	\$7.86420	\$61,026	\$0	\$61,026	
2026-27	\$5.96855	\$62,246	\$108	\$62,354	2.2%
2027-28	\$6.00415	\$62,666	\$108	\$62,774	0.7%
2028-29	\$5.81311	\$64,030	\$105	\$64,135	2.2%
2029-30	\$5.84430	\$64,455	\$105	\$64,561	0.7%
2030-31	\$5.65723	\$65,852	\$102	\$65,954	2.2%
2031-32	\$5.68747	\$66,284	\$103	\$66,386	0.7%
2032-33	\$5.50737	\$67,714	\$99	\$67,814	2.1%
2033-34	\$5.53671	\$68,153	\$100	\$68,253	0.6%
2034-35	\$5.36316	\$69,618	\$97	\$69,714	2.1%
2035-36	\$5.39164	\$70,063	\$97	\$70,160	0.6%

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	\$12,158,005	\$7,759,946	\$0	\$7,759,946
2026-27	\$11,468,150	\$10,447,096	\$0	\$10,447,096
2027-28	\$11,476,189	\$10,455,135	\$0	\$10,455,135
2028-29	\$12,053,800	\$11,032,746	\$0	\$11,032,746
2029-30	\$12,067,839	\$11,046,785	\$0	\$11,046,785
2030-31	\$12,679,411	\$11,658,357	\$0	\$11,658,357
2031-32	\$12,693,450	\$11,672,396	\$0	\$11,672,396
2032-33	\$13,334,289	\$12,313,235	\$0	\$12,313,235
2033-34	\$13,348,328	\$12,327,274	\$0	\$12,327,274
2034-35	\$14,019,799	\$12,998,745	\$0	\$12,998,745
2035-36	\$14,033,838	\$13,012,784	\$0	\$13,012,784

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	27.30%	-0.77%	26.53%	72.67%	0.00%	0.81%
2026-27	46.76%	-18.89%	27.88%	71.49%	0.00%	0.60%
2027-28	46.90%	-18.97%	27.93%	71.43%	0.00%	0.60%
2028-29	46.39%	-18.06%	28.32%	71.08%	0.00%	0.57%
2029-30	46.49%	-18.08%	28.41%	70.99%	0.00%	0.57%
2030-31	45.97%	-17.16%	28.81%	70.63%	0.00%	0.54%
2031-32	46.07%	-17.18%	28.89%	70.54%	0.00%	0.54%
2032-33	45.57%	-16.31%	29.25%	70.22%	0.00%	0.51%
2033-34	45.66%	-16.33%	29.33%	70.14%	0.00%	0.51%
2034-35	45.17%	-15.51%	29.66%	69.84%	0.00%	0.48%
2035-36	45.26%	-15.53%	29.73%	69.76%	0.00%	0.48%

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 RUTLAND, 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	\$7,759,946	\$7.86420	\$61,026
2026-27	\$10,447,096	\$5.96855	\$62,354
2027-28	\$10,455,135	\$6.00415	\$62,774
2028-29	\$11,032,746	\$5.81311	\$64,135
2029-30	\$11,046,785	\$5.84430	\$64,561
2030-31	\$11,658,357	\$5.65723	\$65,954
2031-32	\$11,672,396	\$5.68747	\$66,386
2032-33	\$12,313,235	\$5.50737	\$67,814
2033-34	\$12,327,274	\$5.53671	\$68,253
2034-35	\$12,998,745	\$5.36316	\$69,714
2035-36	\$13,012,784	\$5.39164	\$70,160

CITY OF RUTLAND, 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	\$7,759,946	\$7.86420	\$61,026
2026-27	\$8,439,543	\$7.63515	\$64,437
2027-28	\$8,493,391	\$7.63515	\$64,848
2028-29	\$8,882,340	\$7.63515	\$67,818
2029-30	\$8,939,028	\$7.63515	\$68,251
2030-31	\$9,347,757	\$7.63515	\$71,371
2031-32	\$9,407,429	\$7.63515	\$71,827
2032-33	\$9,836,935	\$7.63515	\$75,106
2033-34	\$9,899,756	\$7.63515	\$75,586
2034-35	\$10,351,093	\$7.63515	\$79,032
2035-36	\$10,417,220	\$7.63515	\$79,537

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	\$2,007,553	(\$1.66660)	-\$2,083
2027-28	\$1,961,745	(\$1.63100)	-\$2,074
2028-29	\$2,150,407	(\$1.82204)	-\$3,683
2029-30	\$2,107,757	(\$1.79085)	-\$3,690
2030-31	\$2,310,600	(\$1.97792)	-\$5,417
2031-32	\$2,264,967	(\$1.94768)	-\$5,441
2032-33	\$2,476,300	(\$2.12778)	-\$7,293
2033-34	\$2,427,517	(\$2.09844)	-\$7,334
2034-35	\$2,647,652	(\$2.27199)	-\$9,318
2035-36	\$2,595,563	(\$2.24351)	-\$9,377

CITY OF RUTLAND, 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	\$187	\$349	\$50,000	\$51,515	\$187	\$291	\$50,000	\$58,947	\$168	\$51	\$144	\$51	\$187	\$333
\$100,000	\$123,480	\$373	\$699	\$100,000	\$103,030	\$373	\$583	\$100,000	\$117,894	\$355	\$384	\$331	\$384	\$373	\$667
\$150,000	\$185,220	\$560	\$1,048	\$150,000	\$154,545	\$560	\$874	\$150,000	\$176,842	\$541	\$718	\$517	\$718	\$560	\$1,000
\$200,000	\$246,960	\$913	\$1,397	\$200,000	\$206,060	\$913	\$1,166	\$200,000	\$235,789	\$728	\$1,051	\$704	\$1,051	\$746	\$1,334
\$250,000	\$308,700	\$1,267	\$1,746	\$250,000	\$257,575	\$1,267	\$1,457	\$250,000	\$294,736	\$914	\$1,385	\$890	\$1,385	\$933	\$1,667
\$300,000	\$370,440	\$1,621	\$2,096	\$300,000	\$309,090	\$1,621	\$1,749	\$300,000	\$353,683	\$1,101	\$1,718	\$1,077	\$1,718	\$1,119	\$2,001
\$400,000	\$493,920	\$2,329	\$2,794	\$400,000	\$412,120	\$2,329	\$2,331	\$400,000	\$471,578	\$1,474	\$2,385	\$1,450	\$2,385	\$1,492	\$2,668
\$500,000	\$617,400	\$3,037	\$3,493	\$500,000	\$515,151	\$3,037	\$2,914	\$500,000	\$589,472	\$1,847	\$3,052	\$1,823	\$3,052	\$1,865	\$3,335
\$600,000	\$740,880	\$3,745	\$4,191	\$600,000	\$618,181	\$3,745	\$3,497	\$600,000	\$707,366	\$2,220	\$3,719	\$2,196	\$3,719	\$2,238	\$4,002
\$700,000	\$864,360	\$4,452	\$4,890	\$700,000	\$721,211	\$4,452	\$4,080	\$700,000	\$825,261	\$2,593	\$4,386	\$2,569	\$4,386	\$2,611	\$4,669
\$800,000	\$987,840	\$5,160	\$5,588	\$800,000	\$824,241	\$5,160	\$4,663	\$800,000	\$943,155	\$2,966	\$5,053	\$2,942	\$5,053	\$2,984	\$5,336
\$900,000	\$1,111,320	\$5,868	\$6,287	\$900,000	\$927,271	\$5,868	\$5,246	\$900,000	\$1,061,050	\$3,339	\$5,720	\$3,315	\$5,720	\$3,357	\$6,003
\$1,000,000	\$1,234,800	\$6,576	\$6,986	\$1,000,000	\$1,030,301	\$6,576	\$5,829	\$1,000,000	\$1,178,944	\$3,712	\$6,387	\$3,688	\$6,387	\$3,730	\$6,670
\$2,000,000	\$2,469,600	\$13,653	\$13,971	\$2,000,000	\$2,060,602	\$13,653	\$11,657	\$2,000,000	\$2,357,888	\$7,442	\$13,056	\$7,418	\$13,056	\$7,460	\$13,339
\$3,000,000	\$3,704,400	\$20,731	\$20,957	\$3,000,000	\$3,090,903	\$20,731	\$17,486	\$3,000,000	\$3,536,832	\$11,172	\$19,726	\$11,148	\$19,726	\$11,190	\$20,009
\$4,000,000	\$4,939,200	\$27,809	\$27,942	\$4,000,000	\$4,121,204	\$27,809	\$23,315	\$4,000,000	\$4,715,776	\$14,902	\$26,395	\$14,878	\$26,395	\$14,920	\$26,678
\$5,000,000	\$6,174,000	\$34,887	\$34,928	\$5,000,000	\$5,151,505	\$34,887	\$29,143	\$5,000,000	\$5,894,720	\$18,632	\$33,065	\$18,608	\$33,065	\$18,651	\$33,348
\$6,000,000	\$7,408,800	\$41,965	\$41,913	\$6,000,000	\$6,181,806	\$41,965	\$34,972	\$6,000,000	\$7,073,664	\$22,363	\$39,734	\$22,338	\$39,734	\$22,381	\$40,017
\$7,000,000	\$8,643,600	\$49,042	\$48,899	\$7,000,000	\$7,212,107	\$49,042	\$40,801	\$7,000,000	\$8,252,608	\$26,093	\$46,404	\$26,068	\$46,404	\$26,111	\$46,687
\$8,000,000	\$9,878,400	\$56,120	\$55,884	\$8,000,000	\$8,242,408	\$56,120	\$46,629	\$8,000,000	\$9,431,552	\$29,823	\$53,074	\$29,799	\$53,074	\$29,841	\$53,356
\$9,000,000	\$11,113,200	\$63,198	\$62,870	\$9,000,000	\$9,272,709	\$63,198	\$52,458	\$9,000,000	\$10,610,496	\$33,553	\$59,743	\$33,529	\$59,743	\$33,571	\$60,026
\$10,000,000	\$12,348,000	\$70,276	\$69,855	\$10,000,000	\$10,303,010	\$70,276	\$58,286	\$10,000,000	\$11,789,440	\$37,283	\$66,413	\$37,259	\$66,413	\$37,301	\$66,696
\$15,000,000	\$18,522,000	\$105,665	\$104,783	\$15,000,000	\$15,454,515	\$105,665	\$87,430	\$15,000,000	\$17,684,160	\$55,934	\$99,760	\$55,909	\$99,760	\$55,952	\$100,043
\$20,000,000	\$24,696,000	\$141,053	\$139,711	\$20,000,000	\$20,606,020	\$141,053	\$116,573	\$20,000,000	\$23,578,880	\$74,584	\$133,108	\$74,560	\$133,108	\$74,602	\$133,391
\$25,000,000	\$30,870,000	\$176,442	\$174,639	\$25,000,000	\$25,757,525	\$176,442	\$145,716	\$25,000,000	\$29,473,600	\$93,235	\$166,456	\$93,211	\$166,456	\$93,253	\$166,739
\$30,000,000	\$37,044,000	\$211,831	\$209,566	\$30,000,000	\$30,909,030	\$211,831	\$174,859	\$30,000,000	\$35,368,320	\$111,885	\$199,804	\$111,861	\$199,804	\$111,903	\$200,087
\$35,000,000	\$43,218,000	\$247,220	\$244,494	\$35,000,000	\$36,060,535	\$247,220	\$204,003	\$35,000,000	\$41,263,040	\$130,536	\$233,152	\$130,512	\$233,152	\$130,554	\$233,435
\$40,000,000	\$49,392,000	\$282,609	\$279,422	\$40,000,000	\$41,212,040	\$282,609	\$233,146	\$40,000,000	\$47,157,760	\$149,187	\$266,499	\$149,162	\$266,499	\$149,205	\$266,782
\$45,000,000	\$55,566,000	\$317,998	\$314,350	\$45,000,000	\$46,363,545	\$317,998	\$262,289	\$45,000,000	\$53,052,480	\$167,837	\$299,847	\$167,813	\$299,847	\$167,855	\$300,130
\$50,000,000	\$61,740,000	\$353,387	\$349,277	\$50,000,000	\$51,515,050	\$353,387	\$291,432	\$50,000,000	\$58,947,200	\$186,488	\$333,195	\$186,463	\$333,195	\$186,506	\$333,478

CITY OF RUTLAND, 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	\$163	87.27%	\$105	56.26%	(\$118)	(69.95%)	(\$94)	(64.89%)	\$147	78.80%
\$100,000	\$326	87.27%	\$210	56.26%	\$29	8.22%	\$53	16.15%	\$294	78.80%
\$150,000	\$488	87.27%	\$315	56.26%	\$176	32.53%	\$200	38.75%	\$441	78.80%
\$200,000	\$484	52.96%	\$252	27.62%	\$323	44.39%	\$347	49.36%	\$588	78.80%
\$250,000	\$479	37.80%	\$190	14.98%	\$470	51.41%	\$494	55.53%	\$735	78.80%
\$300,000	\$474	29.27%	\$127	7.86%	\$617	56.05%	\$641	59.56%	\$882	78.80%
\$400,000	\$465	19.98%	\$2	0.11%	\$911	61.81%	\$935	64.51%	\$1,176	78.80%
\$500,000	\$456	15.02%	(\$122)	(4.03%)	\$1,205	65.24%	\$1,229	67.44%	\$1,470	78.80%
\$600,000	\$447	11.93%	(\$247)	(6.61%)	\$1,499	67.52%	\$1,523	69.37%	\$1,764	78.80%
\$700,000	\$438	9.83%	(\$372)	(8.36%)	\$1,793	69.14%	\$1,817	70.74%	\$2,058	78.80%
\$800,000	\$428	8.30%	(\$497)	(9.63%)	\$2,087	70.36%	\$2,111	71.76%	\$2,352	78.80%
\$900,000	\$419	7.14%	(\$622)	(10.60%)	\$2,381	71.30%	\$2,405	72.55%	\$2,645	78.80%
\$1,000,000	\$410	6.23%	(\$747)	(11.36%)	\$2,675	72.05%	\$2,699	73.19%	\$2,939	78.80%
\$2,000,000	\$318	2.33%	(\$1,996)	(14.62%)	\$5,614	75.44%	\$5,638	76.01%	\$5,879	78.80%
\$3,000,000	\$225	1.09%	(\$3,245)	(15.65%)	\$8,554	76.56%	\$8,578	76.94%	\$8,818	78.80%
\$4,000,000	\$133	0.48%	(\$4,494)	(16.16%)	\$11,493	77.12%	\$11,517	77.41%	\$11,758	78.80%
\$5,000,000	\$41	0.12%	(\$5,744)	(16.46%)	\$14,432	77.46%	\$14,457	77.69%	\$14,697	78.80%
\$6,000,000	(\$51)	(0.12%)	(\$6,993)	(16.66%)	\$17,372	77.68%	\$17,396	77.88%	\$17,637	78.80%
\$7,000,000	(\$143)	(0.29%)	(\$8,242)	(16.81%)	\$20,311	77.84%	\$20,336	78.01%	\$20,576	78.80%
\$8,000,000	(\$236)	(0.42%)	(\$9,491)	(16.91%)	\$23,251	77.96%	\$23,275	78.11%	\$23,516	78.80%
\$9,000,000	(\$328)	(0.52%)	(\$10,740)	(16.99%)	\$26,190	78.06%	\$26,214	78.19%	\$26,455	78.80%
\$10,000,000	(\$420)	(0.60%)	(\$11,989)	(17.06%)	\$29,130	78.13%	\$29,154	78.25%	\$29,394	78.80%
\$15,000,000	(\$881)	(0.83%)	(\$18,235)	(17.26%)	\$43,827	78.36%	\$43,851	78.43%	\$44,092	78.80%
\$20,000,000	(\$1,342)	(0.95%)	(\$24,480)	(17.36%)	\$58,524	78.47%	\$58,548	78.53%	\$58,789	78.80%
\$25,000,000	(\$1,804)	(1.02%)	(\$30,726)	(17.41%)	\$73,221	78.53%	\$73,246	78.58%	\$73,486	78.80%
\$30,000,000	(\$2,265)	(1.07%)	(\$36,972)	(17.45%)	\$87,918	78.58%	\$87,943	78.62%	\$88,183	78.80%
\$35,000,000	(\$2,726)	(1.10%)	(\$43,217)	(17.48%)	\$102,616	78.61%	\$102,640	78.64%	\$102,880	78.80%
\$40,000,000	(\$3,187)	(1.13%)	(\$49,463)	(17.50%)	\$117,313	78.64%	\$117,337	78.66%	\$117,578	78.80%
\$45,000,000	(\$3,648)	(1.15%)	(\$55,709)	(17.52%)	\$132,010	78.65%	\$132,034	78.68%	\$132,275	78.80%
\$50,000,000	(\$4,109)	(1.16%)	(\$61,954)	(17.53%)	\$146,707	78.67%	\$146,732	78.69%	\$146,972	78.80%