

CITY OF ROYAL, 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	\$7.94118	\$135,465	\$0	\$135,465	
2026-27	\$5.70065	\$138,174	\$0	\$138,174	2.0%
2027-28	\$5.73270	\$138,865	\$0	\$138,865	0.5%
2028-29	\$5.54306	\$141,643	\$0	\$141,643	2.0%
2029-30	\$5.57078	\$142,351	\$0	\$142,351	0.5%
2030-31	\$5.38602	\$145,198	\$0	\$145,198	2.0%
2031-32	\$5.41295	\$145,924	\$0	\$145,924	0.5%
2032-33	\$5.23603	\$148,843	\$0	\$148,843	2.0%
2033-34	\$5.26221	\$149,587	\$0	\$149,587	0.5%
2034-35	\$5.09259	\$152,579	\$0	\$152,579	2.0%
2035-36	\$5.11805	\$153,341	\$0	\$153,341	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	\$28,223,836	\$17,058,564	\$0	\$17,058,564
2026-27	\$25,136,616	\$24,238,384	\$0	\$24,238,384
2027-28	\$25,121,616	\$24,223,384	\$0	\$24,223,384
2028-29	\$26,451,383	\$25,553,151	\$0	\$25,553,151
2029-30	\$26,451,383	\$25,553,151	\$0	\$25,553,151
2030-31	\$27,856,538	\$26,958,306	\$0	\$26,958,306
2031-32	\$27,856,538	\$26,958,306	\$0	\$26,958,306
2032-33	\$29,324,828	\$28,426,596	\$0	\$28,426,596
2033-34	\$29,324,828	\$28,426,596	\$0	\$28,426,596
2034-35	\$30,859,124	\$29,960,892	\$0	\$29,960,892
2035-36	\$30,859,124	\$29,960,892	\$0	\$29,960,892

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	43.68%	-1.84%	41.84%	57.30%	0.00%	0.86%
2026-27	70.65%	-25.70%	44.95%	54.44%	0.00%	0.61%
2027-28	70.69%	-25.77%	44.92%	54.48%	0.00%	0.61%
2028-29	69.69%	-24.49%	45.20%	54.22%	0.00%	0.57%
2029-30	69.69%	-24.49%	45.20%	54.22%	0.00%	0.57%
2030-31	68.70%	-23.22%	45.49%	53.97%	0.00%	0.54%
2031-32	68.70%	-23.22%	45.49%	53.97%	0.00%	0.54%
2032-33	67.76%	-22.02%	45.74%	53.74%	0.00%	0.52%
2033-34	67.76%	-22.02%	45.74%	53.74%	0.00%	0.52%
2034-35	66.86%	-20.89%	45.97%	53.54%	0.00%	0.49%
2035-36	66.86%	-20.89%	45.97%	53.54%	0.00%	0.49%

**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 ROYAL, 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	\$17,058,564	\$7.94118	\$135,465
2026-27	\$24,238,384	\$5.70065	\$138,174
2027-28	\$24,223,384	\$5.73270	\$138,865
2028-29	\$25,553,151	\$5.54306	\$141,643
2029-30	\$25,553,151	\$5.57078	\$142,351
2030-31	\$26,958,306	\$5.38602	\$145,198
2031-32	\$26,958,306	\$5.41295	\$145,924
2032-33	\$28,426,596	\$5.23603	\$148,843
2033-34	\$28,426,596	\$5.26221	\$149,587
2034-35	\$29,960,892	\$5.09259	\$152,579
2035-36	\$29,960,892	\$5.11805	\$153,341

CITY OF ROYAL, 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	\$17,058,564	\$7.94118	\$135,465
2026-27	\$18,214,170	\$7.70988	\$140,429
2027-28	\$18,374,843	\$7.70988	\$141,668
2028-29	\$19,150,017	\$7.70988	\$147,644
2029-30	\$19,319,093	\$7.70988	\$148,948
2030-31	\$20,133,547	\$7.70988	\$155,227
2031-32	\$20,311,442	\$7.70988	\$156,599
2032-33	\$21,167,157	\$7.70988	\$163,196
2033-34	\$21,354,364	\$7.70988	\$164,640
2034-35	\$22,253,445	\$7.70988	\$171,571
2035-36	\$22,450,424	\$7.70988	\$173,090

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	\$6,024,214	(\$2.00923)	-\$2,255
2027-28	\$5,848,541	(\$1.97718)	-\$2,803
2028-29	\$6,403,134	(\$2.16682)	-\$6,002
2029-30	\$6,234,058	(\$2.13910)	-\$6,597
2030-31	\$6,824,759	(\$2.32386)	-\$10,029
2031-32	\$6,646,864	(\$2.29693)	-\$10,675
2032-33	\$7,259,439	(\$2.47385)	-\$14,354
2033-34	\$7,072,232	(\$2.44767)	-\$15,053
2034-35	\$7,707,447	(\$2.61729)	-\$18,993
2035-36	\$7,510,468	(\$2.59183)	-\$19,749

CITY OF ROYAL, 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	\$188	\$333	\$50,000	\$51,515	\$188	\$277	\$50,000	\$58,947	\$170	\$48	\$146	\$48	\$188	\$317
\$100,000	\$123,480	\$377	\$665	\$100,000	\$103,030	\$377	\$555	\$100,000	\$117,894	\$358	\$366	\$334	\$366	\$377	\$635
\$150,000	\$185,220	\$565	\$998	\$150,000	\$154,545	\$565	\$832	\$150,000	\$176,842	\$547	\$683	\$522	\$683	\$565	\$952
\$200,000	\$246,960	\$922	\$1,330	\$200,000	\$206,060	\$922	\$1,110	\$200,000	\$235,789	\$735	\$1,001	\$711	\$1,001	\$753	\$1,270
\$250,000	\$308,700	\$1,280	\$1,663	\$250,000	\$257,575	\$1,280	\$1,387	\$250,000	\$294,736	\$923	\$1,318	\$899	\$1,318	\$942	\$1,587
\$300,000	\$370,440	\$1,637	\$1,995	\$300,000	\$309,090	\$1,637	\$1,665	\$300,000	\$353,683	\$1,112	\$1,636	\$1,087	\$1,636	\$1,130	\$1,905
\$400,000	\$493,920	\$2,352	\$2,660	\$400,000	\$412,120	\$2,352	\$2,220	\$400,000	\$471,578	\$1,488	\$2,271	\$1,464	\$2,271	\$1,507	\$2,540
\$500,000	\$617,400	\$3,066	\$3,325	\$500,000	\$515,151	\$3,066	\$2,775	\$500,000	\$589,472	\$1,865	\$2,906	\$1,841	\$2,906	\$1,883	\$3,175
\$600,000	\$740,880	\$3,781	\$3,990	\$600,000	\$618,181	\$3,781	\$3,330	\$600,000	\$707,366	\$2,242	\$3,541	\$2,217	\$3,541	\$2,260	\$3,810
\$700,000	\$864,360	\$4,496	\$4,655	\$700,000	\$721,211	\$4,496	\$3,884	\$700,000	\$825,261	\$2,618	\$4,176	\$2,594	\$4,176	\$2,637	\$4,445
\$800,000	\$987,840	\$5,211	\$5,321	\$800,000	\$824,241	\$5,211	\$4,439	\$800,000	\$943,155	\$2,995	\$4,811	\$2,971	\$4,811	\$3,013	\$5,080
\$900,000	\$1,111,320	\$5,925	\$5,986	\$900,000	\$927,271	\$5,925	\$4,994	\$900,000	\$1,061,050	\$3,372	\$5,446	\$3,347	\$5,446	\$3,390	\$5,715
\$1,000,000	\$1,234,800	\$6,640	\$6,651	\$1,000,000	\$1,030,301	\$6,640	\$5,549	\$1,000,000	\$1,178,944	\$3,748	\$6,081	\$3,724	\$6,081	\$3,767	\$6,350
\$2,000,000	\$2,469,600	\$13,787	\$13,301	\$2,000,000	\$2,060,602	\$13,787	\$11,098	\$2,000,000	\$2,357,888	\$7,515	\$12,430	\$7,491	\$12,430	\$7,533	\$12,700
\$3,000,000	\$3,704,400	\$20,934	\$19,952	\$3,000,000	\$3,090,903	\$20,934	\$16,648	\$3,000,000	\$3,536,832	\$11,282	\$18,780	\$11,257	\$18,780	\$11,300	\$19,049
\$4,000,000	\$4,939,200	\$28,081	\$26,603	\$4,000,000	\$4,121,204	\$28,081	\$22,197	\$4,000,000	\$4,715,776	\$15,048	\$25,130	\$15,024	\$25,130	\$15,067	\$25,399
\$5,000,000	\$6,174,000	\$35,228	\$33,253	\$5,000,000	\$5,151,505	\$35,228	\$27,746	\$5,000,000	\$5,894,720	\$18,815	\$31,480	\$18,790	\$31,480	\$18,833	\$31,749
\$6,000,000	\$7,408,800	\$42,375	\$39,904	\$6,000,000	\$6,181,806	\$42,375	\$33,295	\$6,000,000	\$7,073,664	\$22,582	\$37,830	\$22,557	\$37,830	\$22,600	\$38,099
\$7,000,000	\$8,643,600	\$49,522	\$46,555	\$7,000,000	\$7,212,107	\$49,522	\$38,845	\$7,000,000	\$8,252,608	\$26,348	\$44,179	\$26,324	\$44,179	\$26,366	\$44,449
\$8,000,000	\$9,878,400	\$56,669	\$53,205	\$8,000,000	\$8,242,408	\$56,669	\$44,394	\$8,000,000	\$9,431,552	\$30,115	\$50,529	\$30,090	\$50,529	\$30,133	\$50,799
\$9,000,000	\$11,113,200	\$63,816	\$59,856	\$9,000,000	\$9,272,709	\$63,816	\$49,943	\$9,000,000	\$10,610,496	\$33,881	\$56,879	\$33,857	\$56,879	\$33,900	\$57,148
\$10,000,000	\$12,348,000	\$70,964	\$66,507	\$10,000,000	\$10,303,010	\$70,964	\$55,492	\$10,000,000	\$11,789,440	\$37,648	\$63,229	\$37,624	\$63,229	\$37,666	\$63,498
\$15,000,000	\$18,522,000	\$106,699	\$99,760	\$15,000,000	\$15,454,515	\$106,699	\$83,238	\$15,000,000	\$17,684,160	\$56,481	\$94,978	\$56,457	\$94,978	\$56,499	\$95,247
\$20,000,000	\$24,696,000	\$142,434	\$133,013	\$20,000,000	\$20,606,020	\$142,434	\$110,984	\$20,000,000	\$23,578,880	\$75,314	\$126,727	\$75,290	\$126,727	\$75,333	\$126,996
\$25,000,000	\$30,870,000	\$178,169	\$166,266	\$25,000,000	\$25,757,525	\$178,169	\$138,731	\$25,000,000	\$29,473,600	\$94,147	\$158,476	\$94,123	\$158,476	\$94,166	\$158,745
\$30,000,000	\$37,044,000	\$213,905	\$199,520	\$30,000,000	\$30,909,030	\$213,905	\$166,477	\$30,000,000	\$35,368,320	\$112,981	\$190,225	\$112,956	\$190,225	\$112,999	\$190,494
\$35,000,000	\$43,218,000	\$249,640	\$232,773	\$35,000,000	\$36,060,535	\$249,640	\$194,223	\$35,000,000	\$41,263,040	\$131,814	\$221,974	\$131,789	\$221,974	\$131,832	\$222,244
\$40,000,000	\$49,392,000	\$285,375	\$266,026	\$40,000,000	\$41,212,040	\$285,375	\$221,969	\$40,000,000	\$47,157,760	\$150,647	\$253,723	\$150,622	\$253,723	\$150,665	\$253,993
\$45,000,000	\$55,566,000	\$321,111	\$299,280	\$45,000,000	\$46,363,545	\$321,111	\$249,715	\$45,000,000	\$53,052,480	\$169,480	\$285,472	\$169,456	\$285,472	\$169,498	\$285,742
\$50,000,000	\$61,740,000	\$356,846	\$332,533	\$50,000,000	\$51,515,050	\$356,846	\$277,461	\$50,000,000	\$58,947,200	\$188,313	\$317,221	\$188,289	\$317,221	\$188,331	\$317,491

CITY OF            ROYAL, 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	\$144	76.57%	\$89	47.33%	(\$122)	(71.66%)	(\$97)	(66.90%)	\$129	68.58%
\$100,000	\$288	76.57%	\$178	47.33%	\$7	2.03%	\$32	9.51%	\$258	68.58%
\$150,000	\$433	76.57%	\$267	47.33%	\$136	24.96%	\$161	30.81%	\$387	68.58%
\$200,000	\$408	44.21%	\$187	20.33%	\$266	36.13%	\$290	40.82%	\$517	68.58%
\$250,000	\$383	29.93%	\$108	8.41%	\$395	42.75%	\$419	46.64%	\$646	68.58%
\$300,000	\$358	21.88%	\$28	1.69%	\$524	47.13%	\$548	50.44%	\$775	68.58%
\$400,000	\$309	13.12%	(\$132)	(5.62%)	\$782	52.56%	\$807	55.11%	\$1,033	68.58%
\$500,000	\$259	8.44%	(\$292)	(9.52%)	\$1,041	55.79%	\$1,065	57.87%	\$1,292	68.58%
\$600,000	\$209	5.53%	(\$452)	(11.94%)	\$1,299	57.94%	\$1,323	59.69%	\$1,550	68.58%
\$700,000	\$160	3.55%	(\$611)	(13.60%)	\$1,557	59.47%	\$1,582	60.98%	\$1,808	68.58%
\$800,000	\$110	2.11%	(\$771)	(14.80%)	\$1,816	60.62%	\$1,840	61.94%	\$2,067	68.58%
\$900,000	\$60	1.02%	(\$931)	(15.71%)	\$2,074	61.51%	\$2,098	62.69%	\$2,325	68.58%
\$1,000,000	\$11	0.16%	(\$1,091)	(16.43%)	\$2,332	62.22%	\$2,357	63.28%	\$2,583	68.58%
\$2,000,000	(\$486)	(3.52%)	(\$2,689)	(19.50%)	\$4,915	65.41%	\$4,940	65.95%	\$5,166	68.58%
\$3,000,000	(\$982)	(4.69%)	(\$4,286)	(20.48%)	\$7,499	66.47%	\$7,523	66.83%	\$7,750	68.58%
\$4,000,000	(\$1,479)	(5.27%)	(\$5,884)	(20.95%)	\$10,082	67.00%	\$10,106	67.27%	\$10,333	68.58%
\$5,000,000	(\$1,975)	(5.61%)	(\$7,482)	(21.24%)	\$12,665	67.31%	\$12,689	67.53%	\$12,916	68.58%
\$6,000,000	(\$2,471)	(5.83%)	(\$9,080)	(21.43%)	\$15,248	67.52%	\$15,273	67.71%	\$15,499	68.58%
\$7,000,000	(\$2,968)	(5.99%)	(\$10,678)	(21.56%)	\$17,831	67.68%	\$17,856	67.83%	\$18,082	68.58%
\$8,000,000	(\$3,464)	(6.11%)	(\$12,276)	(21.66%)	\$20,414	67.79%	\$20,439	67.93%	\$20,665	68.58%
\$9,000,000	(\$3,961)	(6.21%)	(\$13,873)	(21.74%)	\$22,998	67.88%	\$23,022	68.00%	\$23,249	68.58%
\$10,000,000	(\$4,457)	(6.28%)	(\$15,471)	(21.80%)	\$25,581	67.95%	\$25,605	68.06%	\$25,832	68.58%
\$15,000,000	(\$6,939)	(6.50%)	(\$23,461)	(21.99%)	\$38,497	68.16%	\$38,521	68.23%	\$38,748	68.58%
\$20,000,000	(\$9,421)	(6.61%)	(\$31,450)	(22.08%)	\$51,413	68.26%	\$51,437	68.32%	\$51,664	68.58%
\$25,000,000	(\$11,903)	(6.68%)	(\$39,439)	(22.14%)	\$64,329	68.33%	\$64,353	68.37%	\$64,580	68.58%
\$30,000,000	(\$14,385)	(6.72%)	(\$47,428)	(22.17%)	\$77,245	68.37%	\$77,269	68.41%	\$77,496	68.58%
\$35,000,000	(\$16,867)	(6.76%)	(\$55,417)	(22.20%)	\$90,161	68.40%	\$90,185	68.43%	\$90,412	68.58%
\$40,000,000	(\$19,349)	(6.78%)	(\$63,407)	(22.22%)	\$103,076	68.42%	\$103,101	68.45%	\$103,327	68.58%
\$45,000,000	(\$21,831)	(6.80%)	(\$71,396)	(22.23%)	\$115,992	68.44%	\$116,017	68.46%	\$116,243	68.58%
\$50,000,000	(\$24,313)	(6.81%)	(\$79,385)	(22.25%)	\$128,908	68.45%	\$128,933	68.48%	\$129,159	68.58%