

CITY OF CEDAR FALLS, 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	\$8.06125	\$18,201,635	\$0	\$18,201,635	
2026-27	\$4.39702	\$18,565,668	\$254,757	\$18,820,425	3.4%
2027-28	\$4.45735	\$19,017,393	\$258,252	\$19,275,645	2.4%
2028-29	\$4.35998	\$19,661,153	\$252,611	\$19,913,764	3.3%
2029-30	\$4.41600	\$20,114,773	\$255,857	\$20,370,630	2.3%
2030-31	\$4.31779	\$20,778,064	\$250,166	\$21,028,230	3.2%
2031-32	\$4.36978	\$21,227,147	\$253,179	\$21,480,326	2.1%
2032-33	\$4.27224	\$21,909,916	\$247,527	\$22,157,444	3.2%
2033-34	\$4.32051	\$22,354,120	\$250,324	\$22,604,444	2.0%
2034-35	\$4.22379	\$23,056,557	\$244,720	\$23,301,277	3.1%
2035-36	\$4.26862	\$23,495,565	\$247,318	\$23,742,882	1.9%

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	\$4,601,624,103	\$2,257,918,618	\$241,951,092	\$2,499,869,710
2026-27	\$4,622,066,645	\$4,280,272,975	\$282,374,813	\$4,562,647,789
2027-28	\$4,671,951,378	\$4,324,462,914	\$288,069,608	\$4,612,532,522
2028-29	\$4,934,699,906	\$4,567,397,906	\$307,883,144	\$4,875,281,050
2029-30	\$4,985,911,190	\$4,612,914,395	\$313,577,939	\$4,926,492,334
2030-31	\$5,264,223,042	\$4,870,137,295	\$334,666,891	\$5,204,804,186
2031-32	\$5,315,434,326	\$4,915,653,784	\$340,361,686	\$5,256,015,470
2032-33	\$5,608,584,823	\$5,186,376,141	\$362,789,825	\$5,549,165,967
2033-34	\$5,659,796,107	\$5,231,892,630	\$368,484,620	\$5,600,377,251
2034-35	\$5,968,412,822	\$5,516,675,059	\$392,318,907	\$5,908,993,966
2035-36	\$6,019,624,105	\$5,562,191,548	\$398,013,702	\$5,960,205,249

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	68.74%	-1.19%	67.55%	29.85%	2.29%	0.18%
2026-27	87.78%	-11.22%	76.56%	21.64%	1.46%	0.10%
2027-28	88.04%	-11.40%	76.64%	21.58%	1.45%	0.10%
2028-29	87.78%	-11.06%	76.71%	21.59%	1.38%	0.09%
2029-30	88.00%	-11.20%	76.80%	21.52%	1.37%	0.09%
2030-31	87.70%	-10.84%	76.86%	21.54%	1.31%	0.08%
2031-32	87.91%	-10.97%	76.94%	21.48%	1.29%	0.08%
2032-33	87.60%	-10.61%	76.99%	21.50%	1.24%	0.08%
2033-34	87.80%	-10.73%	77.06%	21.44%	1.23%	0.08%
2034-35	87.49%	-10.38%	77.11%	21.47%	1.18%	0.07%
2035-36	87.67%	-10.50%	77.17%	21.41%	1.17%	0.07%

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 CEDAR FALLS, 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	\$2,257,918,618	\$8.06125	\$18,201,635
2026-27	\$4,280,272,975	\$4.39702	\$18,820,425
2027-28	\$4,324,462,914	\$4.45735	\$19,275,645
2028-29	\$4,567,397,906	\$4.35998	\$19,913,764
2029-30	\$4,612,914,395	\$4.41600	\$20,370,630
2030-31	\$4,870,137,295	\$4.31779	\$21,028,230
2031-32	\$4,915,653,784	\$4.36978	\$21,480,326
2032-33	\$5,186,376,141	\$4.27224	\$22,157,444
2033-34	\$5,231,892,630	\$4.32051	\$22,604,444
2034-35	\$5,516,675,059	\$4.22379	\$23,301,277
2035-36	\$5,562,191,548	\$4.26862	\$23,742,882

CITY OF CEDAR FALLS, 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	\$2,257,918,618	\$8.06125	\$18,201,635
2026-27	\$2,340,222,716	\$7.98143	\$18,678,326
2027-28	\$2,397,802,745	\$7.98143	\$19,137,897
2028-29	\$2,506,194,616	\$7.98143	\$20,003,019
2029-30	\$2,572,809,910	\$7.98143	\$20,534,704
2030-31	\$2,687,333,045	\$7.98143	\$21,448,763
2031-32	\$2,757,458,461	\$7.98143	\$22,008,464
2032-33	\$2,878,433,626	\$7.98143	\$22,974,019
2033-34	\$2,952,261,428	\$7.98143	\$23,563,270
2034-35	\$3,080,031,288	\$7.98143	\$24,583,057
2035-36	\$3,157,749,291	\$7.98143	\$25,203,357

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	\$1,940,050,259	(\$3.58441)	\$142,099
2027-28	\$1,926,660,170	(\$3.52408)	\$137,748
2028-29	\$2,061,203,290	(\$3.62145)	-\$89,255
2029-30	\$2,040,104,485	(\$3.56543)	-\$164,074
2030-31	\$2,182,804,250	(\$3.66364)	-\$420,533
2031-32	\$2,158,195,323	(\$3.61165)	-\$528,138
2032-33	\$2,307,942,516	(\$3.70919)	-\$816,575
2033-34	\$2,279,631,202	(\$3.66092)	-\$958,826
2034-35	\$2,436,643,771	(\$3.75764)	-\$1,281,780
2035-36	\$2,404,442,257	(\$3.71281)	-\$1,460,475

CITY OF CEDAR FALLS, 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	\$191	\$267	\$50,000	\$51,515	\$191	\$222	\$50,000	\$58,947	\$173	\$39	\$148	\$39	\$191	\$255
\$100,000	\$123,480	\$382	\$533	\$100,000	\$103,030	\$382	\$445	\$100,000	\$117,894	\$364	\$293	\$339	\$293	\$382	\$509
\$150,000	\$185,220	\$574	\$800	\$150,000	\$154,545	\$574	\$667	\$150,000	\$176,842	\$555	\$548	\$530	\$548	\$574	\$764
\$200,000	\$246,960	\$936	\$1,066	\$200,000	\$206,060	\$936	\$890	\$200,000	\$235,789	\$746	\$802	\$721	\$802	\$765	\$1,018
\$250,000	\$308,700	\$1,299	\$1,333	\$250,000	\$257,575	\$1,299	\$1,112	\$250,000	\$294,736	\$937	\$1,057	\$912	\$1,057	\$956	\$1,273
\$300,000	\$370,440	\$1,662	\$1,599	\$300,000	\$309,090	\$1,662	\$1,335	\$300,000	\$353,683	\$1,129	\$1,311	\$1,104	\$1,311	\$1,147	\$1,527
\$400,000	\$493,920	\$2,387	\$2,133	\$400,000	\$412,120	\$2,387	\$1,779	\$400,000	\$471,578	\$1,511	\$1,820	\$1,486	\$1,820	\$1,529	\$2,036
\$500,000	\$617,400	\$3,113	\$2,666	\$500,000	\$515,151	\$3,113	\$2,224	\$500,000	\$589,472	\$1,893	\$2,329	\$1,868	\$2,329	\$1,912	\$2,545
\$600,000	\$740,880	\$3,838	\$3,199	\$600,000	\$618,181	\$3,838	\$2,669	\$600,000	\$707,366	\$2,276	\$2,838	\$2,251	\$2,838	\$2,294	\$3,054
\$700,000	\$864,360	\$4,564	\$3,732	\$700,000	\$721,211	\$4,564	\$3,114	\$700,000	\$825,261	\$2,658	\$3,347	\$2,633	\$3,347	\$2,677	\$3,563
\$800,000	\$987,840	\$5,289	\$4,265	\$800,000	\$824,241	\$5,289	\$3,559	\$800,000	\$943,155	\$3,040	\$3,856	\$3,015	\$3,856	\$3,059	\$4,072
\$900,000	\$1,111,320	\$6,015	\$4,798	\$900,000	\$927,271	\$6,015	\$4,004	\$900,000	\$1,061,050	\$3,423	\$4,365	\$3,398	\$4,365	\$3,441	\$4,581
\$1,000,000	\$1,234,800	\$6,740	\$5,332	\$1,000,000	\$1,030,301	\$6,740	\$4,449	\$1,000,000	\$1,178,944	\$3,805	\$4,875	\$3,780	\$4,875	\$3,824	\$5,090
\$2,000,000	\$2,469,600	\$13,996	\$10,663	\$2,000,000	\$2,060,602	\$13,996	\$8,897	\$2,000,000	\$2,357,888	\$7,629	\$9,965	\$7,604	\$9,965	\$7,647	\$10,181
\$3,000,000	\$3,704,400	\$21,251	\$15,995	\$3,000,000	\$3,090,903	\$21,251	\$13,346	\$3,000,000	\$3,536,832	\$11,452	\$15,055	\$11,427	\$15,055	\$11,471	\$15,271
\$4,000,000	\$4,939,200	\$28,506	\$21,326	\$4,000,000	\$4,121,204	\$28,506	\$17,794	\$4,000,000	\$4,715,776	\$15,276	\$20,146	\$15,251	\$20,146	\$15,294	\$20,362
\$5,000,000	\$6,174,000	\$35,761	\$26,658	\$5,000,000	\$5,151,505	\$35,761	\$22,243	\$5,000,000	\$5,894,720	\$19,099	\$25,236	\$19,074	\$25,236	\$19,118	\$25,452
\$6,000,000	\$7,408,800	\$43,016	\$31,990	\$6,000,000	\$6,181,806	\$43,016	\$26,692	\$6,000,000	\$7,073,664	\$22,923	\$30,327	\$22,898	\$30,327	\$22,941	\$30,543
\$7,000,000	\$8,643,600	\$50,271	\$37,321	\$7,000,000	\$7,212,107	\$50,271	\$31,140	\$7,000,000	\$8,252,608	\$26,746	\$35,417	\$26,722	\$35,417	\$26,765	\$35,633
\$8,000,000	\$9,878,400	\$57,526	\$42,653	\$8,000,000	\$8,242,408	\$57,526	\$35,589	\$8,000,000	\$9,431,552	\$30,570	\$40,508	\$30,545	\$40,508	\$30,589	\$40,723
\$9,000,000	\$11,113,200	\$64,781	\$47,984	\$9,000,000	\$9,272,709	\$64,781	\$40,038	\$9,000,000	\$10,610,496	\$34,394	\$45,598	\$34,369	\$45,598	\$34,412	\$45,814
\$10,000,000	\$12,348,000	\$72,036	\$53,316	\$10,000,000	\$10,303,010	\$72,036	\$44,486	\$10,000,000	\$11,789,440	\$38,217	\$50,688	\$38,192	\$50,688	\$38,236	\$50,904
\$15,000,000	\$18,522,000	\$108,312	\$79,974	\$15,000,000	\$15,454,515	\$108,312	\$66,729	\$15,000,000	\$17,684,160	\$57,335	\$76,141	\$57,310	\$76,141	\$57,354	\$76,356
\$20,000,000	\$24,696,000	\$144,588	\$106,632	\$20,000,000	\$20,606,020	\$144,588	\$88,972	\$20,000,000	\$23,578,880	\$76,453	\$101,593	\$76,428	\$101,593	\$76,472	\$101,809
\$25,000,000	\$30,870,000	\$180,863	\$133,290	\$25,000,000	\$25,757,525	\$180,863	\$111,216	\$25,000,000	\$29,473,600	\$95,571	\$127,045	\$95,546	\$127,045	\$95,589	\$127,261
\$30,000,000	\$37,044,000	\$217,139	\$159,948	\$30,000,000	\$30,909,030	\$217,139	\$133,459	\$30,000,000	\$35,368,320	\$114,689	\$152,497	\$114,664	\$152,497	\$114,707	\$152,713
\$35,000,000	\$43,218,000	\$253,414	\$186,606	\$35,000,000	\$36,060,535	\$253,414	\$155,702	\$35,000,000	\$41,263,040	\$133,807	\$177,949	\$133,782	\$177,949	\$133,825	\$178,165
\$40,000,000	\$49,392,000	\$289,690	\$213,264	\$40,000,000	\$41,212,040	\$289,690	\$177,945	\$40,000,000	\$47,157,760	\$152,925	\$203,401	\$152,900	\$203,401	\$152,943	\$203,617
\$45,000,000	\$55,566,000	\$325,966	\$239,922	\$45,000,000	\$46,363,545	\$325,966	\$200,188	\$45,000,000	\$53,052,480	\$172,042	\$228,854	\$172,018	\$228,854	\$172,061	\$229,069
\$50,000,000	\$61,740,000	\$362,241	\$266,580	\$50,000,000	\$51,515,050	\$362,241	\$222,431	\$50,000,000	\$58,947,200	\$191,160	\$254,306	\$191,135	\$254,306	\$191,179	\$254,522

CITY OF CEDAR FALLS, 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	\$75	39.44%	\$31	16.35%	(\$134)	(77.62%)	(\$109)	(73.86%)	\$63	33.13%
\$100,000	\$151	39.44%	\$63	16.35%	(\$71)	(19.42%)	(\$46)	(13.51%)	\$127	33.13%
\$150,000	\$226	39.44%	\$94	16.35%	(\$7)	(1.32%)	\$18	3.31%	\$190	33.13%
\$200,000	\$130	13.89%	(\$47)	(4.97%)	\$56	7.51%	\$81	11.21%	\$253	33.13%
\$250,000	\$34	2.61%	(\$187)	(14.39%)	\$119	12.73%	\$144	15.81%	\$317	33.13%
\$300,000	(\$62)	(3.75%)	(\$327)	(19.69%)	\$183	16.19%	\$208	18.81%	\$380	33.13%
\$400,000	(\$255)	(10.67%)	(\$608)	(25.46%)	\$309	20.48%	\$334	22.49%	\$507	33.13%
\$500,000	(\$447)	(14.36%)	(\$889)	(28.54%)	\$436	23.03%	\$461	24.67%	\$633	33.13%
\$600,000	(\$639)	(16.66%)	(\$1,169)	(30.46%)	\$563	24.73%	\$588	26.11%	\$760	33.13%
\$700,000	(\$832)	(18.22%)	(\$1,450)	(31.77%)	\$689	25.94%	\$714	27.13%	\$887	33.13%
\$800,000	(\$1,024)	(19.36%)	(\$1,730)	(32.72%)	\$816	26.84%	\$841	27.89%	\$1,013	33.13%
\$900,000	(\$1,216)	(20.22%)	(\$2,011)	(33.44%)	\$943	27.55%	\$968	28.48%	\$1,140	33.13%
\$1,000,000	(\$1,409)	(20.90%)	(\$2,292)	(34.00%)	\$1,070	28.11%	\$1,094	28.95%	\$1,267	33.13%
\$2,000,000	(\$3,332)	(23.81%)	(\$5,098)	(36.43%)	\$2,336	30.63%	\$2,361	31.05%	\$2,534	33.13%
\$3,000,000	(\$5,256)	(24.73%)	(\$7,905)	(37.20%)	\$3,603	31.46%	\$3,628	31.75%	\$3,801	33.13%
\$4,000,000	(\$7,179)	(25.19%)	(\$10,711)	(37.58%)	\$4,870	31.88%	\$4,895	32.10%	\$5,067	33.13%
\$5,000,000	(\$9,103)	(25.45%)	(\$13,518)	(37.80%)	\$6,137	32.13%	\$6,162	32.30%	\$6,334	33.13%
\$6,000,000	(\$11,026)	(25.63%)	(\$16,324)	(37.95%)	\$7,404	32.30%	\$7,429	32.44%	\$7,601	33.13%
\$7,000,000	(\$12,950)	(25.76%)	(\$19,131)	(38.06%)	\$8,671	32.42%	\$8,695	32.54%	\$8,868	33.13%
\$8,000,000	(\$14,873)	(25.85%)	(\$21,937)	(38.13%)	\$9,937	32.51%	\$9,962	32.62%	\$10,135	33.13%
\$9,000,000	(\$16,797)	(25.93%)	(\$24,744)	(38.20%)	\$11,204	32.58%	\$11,229	32.67%	\$11,402	33.13%
\$10,000,000	(\$18,720)	(25.99%)	(\$27,550)	(38.24%)	\$12,471	32.63%	\$12,496	32.72%	\$12,669	33.13%
\$15,000,000	(\$28,338)	(26.16%)	(\$41,583)	(38.39%)	\$18,805	32.80%	\$18,830	32.86%	\$19,003	33.13%
\$20,000,000	(\$37,956)	(26.25%)	(\$55,615)	(38.46%)	\$25,140	32.88%	\$25,165	32.93%	\$25,337	33.13%
\$25,000,000	(\$47,573)	(26.30%)	(\$69,648)	(38.51%)	\$31,474	32.93%	\$31,499	32.97%	\$31,671	33.13%
\$30,000,000	(\$57,191)	(26.34%)	(\$83,680)	(38.54%)	\$37,808	32.97%	\$37,833	32.99%	\$38,006	33.13%
\$35,000,000	(\$66,808)	(26.36%)	(\$97,713)	(38.56%)	\$44,143	32.99%	\$44,167	33.01%	\$44,340	33.13%
\$40,000,000	(\$76,426)	(26.38%)	(\$111,745)	(38.57%)	\$50,477	33.01%	\$50,502	33.03%	\$50,674	33.13%
\$45,000,000	(\$86,043)	(26.40%)	(\$125,778)	(38.59%)	\$56,811	33.02%	\$56,836	33.04%	\$57,008	33.13%
\$50,000,000	(\$95,661)	(26.41%)	(\$139,810)	(38.60%)	\$63,145	33.03%	\$63,170	33.05%	\$63,343	33.13%