

CITY OF CASCADE, 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	\$7.63503	\$933,694	\$0	\$933,694	
2026-27	\$4.06422	\$952,368	\$20,570	\$972,938	4.2%
2027-28	\$4.15200	\$990,163	\$21,014	\$1,011,177	3.9%
2028-29	\$4.06774	\$1,031,400	\$20,587	\$1,051,988	4.0%
2029-30	\$4.14893	\$1,069,513	\$20,998	\$1,090,512	3.7%
2030-31	\$4.06241	\$1,112,323	\$20,560	\$1,132,883	3.9%
2031-32	\$4.13750	\$1,150,362	\$20,940	\$1,171,302	3.4%
2032-33	\$4.05031	\$1,194,730	\$20,499	\$1,215,229	3.8%
2033-34	\$4.11981	\$1,232,634	\$20,851	\$1,253,485	3.1%
2034-35	\$4.03220	\$1,278,554	\$20,408	\$1,298,961	3.6%
2035-36	\$4.09656	\$1,316,267	\$20,733	\$1,337,000	2.9%

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	\$256,700,536	\$122,290,829	\$11,515,251	\$133,806,080
2026-27	\$252,933,488	\$239,391,200	\$12,982,551	\$252,373,751
2027-28	\$257,124,683	\$243,539,660	\$13,025,286	\$256,564,946
2028-29	\$272,894,109	\$258,617,223	\$13,717,149	\$272,334,372
2029-30	\$277,161,304	\$262,841,684	\$13,759,884	\$276,601,567
2030-31	\$293,917,927	\$278,869,713	\$14,488,476	\$293,358,190
2031-32	\$298,185,122	\$283,094,174	\$14,531,211	\$297,625,385
2032-33	\$315,891,619	\$300,033,512	\$15,298,370	\$315,331,882
2033-34	\$320,158,814	\$304,257,972	\$15,341,105	\$319,599,077
2034-35	\$338,855,525	\$322,147,029	\$16,148,758	\$338,295,788
2035-36	\$343,122,720	\$326,371,490	\$16,191,493	\$342,562,983

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	74.57%	-1.24%	73.32%	17.37%	9.12%	0.00%
2026-27	92.34%	-13.56%	78.79%	14.99%	5.85%	0.00%
2027-28	92.30%	-13.70%	78.61%	15.26%	5.76%	0.00%
2028-29	91.82%	-13.23%	78.59%	15.58%	5.49%	0.00%
2029-30	91.76%	-13.33%	78.44%	15.81%	5.42%	0.00%
2030-31	91.27%	-12.84%	78.42%	16.10%	5.17%	0.00%
2031-32	91.22%	-12.94%	78.28%	16.31%	5.10%	0.00%
2032-33	90.74%	-12.47%	78.27%	16.58%	4.87%	0.00%
2033-34	90.71%	-12.57%	78.13%	16.77%	4.82%	0.00%
2034-35	90.23%	-12.12%	78.12%	17.02%	4.60%	0.00%
2035-36	90.21%	-12.21%	78.00%	17.19%	4.56%	0.00%

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 CASCADE, 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	\$122,290,829	\$7.63503	\$933,694
2026-27	\$239,391,200	\$4.06422	\$972,938
2027-28	\$243,539,660	\$4.15200	\$1,011,177
2028-29	\$258,617,223	\$4.06774	\$1,051,988
2029-30	\$262,841,684	\$4.14893	\$1,090,512
2030-31	\$278,869,713	\$4.06241	\$1,132,883
2031-32	\$283,094,174	\$4.13750	\$1,171,302
2032-33	\$300,033,512	\$4.05031	\$1,215,229
2033-34	\$304,257,972	\$4.11981	\$1,253,485
2034-35	\$322,147,029	\$4.03220	\$1,298,961
2035-36	\$326,371,490	\$4.09656	\$1,337,000

CITY OF CASCADE, 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	\$122,290,829	\$7.63503	\$933,694
2026-27	\$126,138,985	\$7.55943	\$953,539
2027-28	\$130,867,697	\$7.48459	\$979,491
2028-29	\$137,457,166	\$7.48459	\$1,028,810
2029-30	\$142,435,595	\$7.48459	\$1,066,072
2030-31	\$149,438,903	\$7.48459	\$1,118,489
2031-32	\$154,634,850	\$7.48459	\$1,157,378
2032-33	\$162,073,553	\$7.48459	\$1,213,054
2033-34	\$167,498,912	\$7.48459	\$1,253,660
2034-35	\$175,395,993	\$7.48459	\$1,312,767
2035-36	\$181,062,427	\$7.48459	\$1,355,178

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	\$113,252,215	(\$3.49521)	\$19,398
2027-28	\$112,671,964	(\$3.33259)	\$31,686
2028-29	\$121,160,057	(\$3.41685)	\$23,177
2029-30	\$120,406,089	(\$3.33566)	\$24,440
2030-31	\$129,430,811	(\$3.42218)	\$14,394
2031-32	\$128,459,324	(\$3.34709)	\$13,924
2032-33	\$137,959,958	(\$3.43428)	\$2,175
2033-34	\$136,759,060	(\$3.36478)	-\$175
2034-35	\$146,751,036	(\$3.45239)	-\$13,806
2035-36	\$145,309,062	(\$3.38803)	-\$18,177

CITY OF CASCADE, 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	\$181	\$251	\$50,000	\$51,515	\$181	\$209	\$50,000	\$58,947	\$164	\$36	\$140	\$36	\$181	\$239
\$100,000	\$123,480	\$362	\$502	\$100,000	\$103,030	\$362	\$419	\$100,000	\$117,894	\$345	\$276	\$321	\$276	\$362	\$479
\$150,000	\$185,220	\$543	\$752	\$150,000	\$154,545	\$543	\$628	\$150,000	\$176,842	\$526	\$515	\$502	\$515	\$543	\$718
\$200,000	\$246,960	\$887	\$1,003	\$200,000	\$206,060	\$887	\$837	\$200,000	\$235,789	\$707	\$755	\$683	\$755	\$724	\$958
\$250,000	\$308,700	\$1,230	\$1,254	\$250,000	\$257,575	\$1,230	\$1,046	\$250,000	\$294,736	\$888	\$994	\$864	\$994	\$905	\$1,197
\$300,000	\$370,440	\$1,574	\$1,505	\$300,000	\$309,090	\$1,574	\$1,256	\$300,000	\$353,683	\$1,069	\$1,234	\$1,045	\$1,234	\$1,086	\$1,437
\$400,000	\$493,920	\$2,261	\$2,007	\$400,000	\$412,120	\$2,261	\$1,674	\$400,000	\$471,578	\$1,431	\$1,713	\$1,407	\$1,713	\$1,449	\$1,916
\$500,000	\$617,400	\$2,948	\$2,508	\$500,000	\$515,151	\$2,948	\$2,093	\$500,000	\$589,472	\$1,793	\$2,192	\$1,770	\$2,192	\$1,811	\$2,395
\$600,000	\$740,880	\$3,635	\$3,010	\$600,000	\$618,181	\$3,635	\$2,511	\$600,000	\$707,366	\$2,155	\$2,670	\$2,132	\$2,670	\$2,173	\$2,874
\$700,000	\$864,360	\$4,323	\$3,511	\$700,000	\$721,211	\$4,323	\$2,930	\$700,000	\$825,261	\$2,517	\$3,149	\$2,494	\$3,149	\$2,535	\$3,353
\$800,000	\$987,840	\$5,010	\$4,013	\$800,000	\$824,241	\$5,010	\$3,348	\$800,000	\$943,155	\$2,880	\$3,628	\$2,856	\$3,628	\$2,897	\$3,831
\$900,000	\$1,111,320	\$5,697	\$4,515	\$900,000	\$927,271	\$5,697	\$3,767	\$900,000	\$1,061,050	\$3,242	\$4,107	\$3,218	\$4,107	\$3,259	\$4,310
\$1,000,000	\$1,234,800	\$6,384	\$5,016	\$1,000,000	\$1,030,301	\$6,384	\$4,186	\$1,000,000	\$1,178,944	\$3,604	\$4,586	\$3,580	\$4,586	\$3,621	\$4,789
\$2,000,000	\$2,469,600	\$13,256	\$10,033	\$2,000,000	\$2,060,602	\$13,256	\$8,371	\$2,000,000	\$2,357,888	\$7,225	\$9,376	\$7,202	\$9,376	\$7,243	\$9,579
\$3,000,000	\$3,704,400	\$20,127	\$15,049	\$3,000,000	\$3,090,903	\$20,127	\$12,557	\$3,000,000	\$3,536,832	\$10,847	\$14,165	\$10,823	\$14,165	\$10,864	\$14,368
\$4,000,000	\$4,939,200	\$26,999	\$20,065	\$4,000,000	\$4,121,204	\$26,999	\$16,742	\$4,000,000	\$4,715,776	\$14,468	\$18,954	\$14,445	\$18,954	\$14,486	\$19,157
\$5,000,000	\$6,174,000	\$33,870	\$25,081	\$5,000,000	\$5,151,505	\$33,870	\$20,928	\$5,000,000	\$5,894,720	\$18,090	\$23,744	\$18,066	\$23,744	\$18,107	\$23,947
\$6,000,000	\$7,408,800	\$40,742	\$30,098	\$6,000,000	\$6,181,806	\$40,742	\$25,113	\$6,000,000	\$7,073,664	\$21,711	\$28,533	\$21,687	\$28,533	\$21,728	\$28,736
\$7,000,000	\$8,643,600	\$47,613	\$35,114	\$7,000,000	\$7,212,107	\$47,613	\$29,299	\$7,000,000	\$8,252,608	\$25,332	\$33,322	\$25,309	\$33,322	\$25,350	\$33,525
\$8,000,000	\$9,878,400	\$54,485	\$40,130	\$8,000,000	\$8,242,408	\$54,485	\$33,484	\$8,000,000	\$9,431,552	\$28,954	\$38,112	\$28,930	\$38,112	\$28,971	\$38,315
\$9,000,000	\$11,113,200	\$61,356	\$45,146	\$9,000,000	\$9,272,709	\$61,356	\$37,670	\$9,000,000	\$10,610,496	\$32,575	\$42,901	\$32,552	\$42,901	\$32,593	\$43,104
\$10,000,000	\$12,348,000	\$68,228	\$50,163	\$10,000,000	\$10,303,010	\$68,228	\$41,855	\$10,000,000	\$11,789,440	\$36,197	\$47,690	\$36,173	\$47,690	\$36,214	\$47,894
\$15,000,000	\$18,522,000	\$102,585	\$75,244	\$15,000,000	\$15,454,515	\$102,585	\$62,783	\$15,000,000	\$17,684,160	\$54,304	\$71,637	\$54,280	\$71,637	\$54,321	\$71,840
\$20,000,000	\$24,696,000	\$136,943	\$100,325	\$20,000,000	\$20,606,020	\$136,943	\$83,710	\$20,000,000	\$23,578,880	\$72,411	\$95,584	\$72,387	\$95,584	\$72,428	\$95,787
\$25,000,000	\$30,870,000	\$171,301	\$125,407	\$25,000,000	\$25,757,525	\$171,301	\$104,638	\$25,000,000	\$29,473,600	\$90,518	\$119,531	\$90,494	\$119,531	\$90,535	\$119,734
\$30,000,000	\$37,044,000	\$205,658	\$150,488	\$30,000,000	\$30,909,030	\$205,658	\$125,565	\$30,000,000	\$35,368,320	\$108,625	\$143,477	\$108,601	\$143,477	\$108,642	\$143,681
\$35,000,000	\$43,218,000	\$240,016	\$175,569	\$35,000,000	\$36,060,535	\$240,016	\$146,493	\$35,000,000	\$41,263,040	\$126,732	\$167,424	\$126,708	\$167,424	\$126,750	\$167,627
\$40,000,000	\$49,392,000	\$274,374	\$200,651	\$40,000,000	\$41,212,040	\$274,374	\$167,420	\$40,000,000	\$47,157,760	\$144,839	\$191,371	\$144,816	\$191,371	\$144,857	\$191,574
\$45,000,000	\$55,566,000	\$308,731	\$225,732	\$45,000,000	\$46,363,545	\$308,731	\$188,348	\$45,000,000	\$53,052,480	\$162,946	\$215,318	\$162,923	\$215,318	\$162,964	\$215,521
\$50,000,000	\$61,740,000	\$343,089	\$250,813	\$50,000,000	\$51,515,050	\$343,089	\$209,275	\$50,000,000	\$58,947,200	\$181,053	\$239,265	\$181,030	\$239,265	\$181,071	\$239,468

CITY OF CASCADE, 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	\$70	38.52%	\$28	15.58%	(\$127)	(77.77%)	(\$104)	(74.03%)	\$58	32.25%
\$100,000	\$139	38.52%	\$56	15.58%	(\$69)	(19.96%)	(\$45)	(14.09%)	\$117	32.25%
\$150,000	\$209	38.52%	\$85	15.58%	(\$10)	(1.97%)	\$13	2.62%	\$175	32.25%
\$200,000	\$116	13.13%	(\$50)	(5.60%)	\$48	6.80%	\$72	10.48%	\$234	32.25%
\$250,000	\$24	1.93%	(\$184)	(14.95%)	\$106	11.99%	\$130	15.04%	\$292	32.25%
\$300,000	(\$69)	(4.39%)	(\$318)	(20.22%)	\$165	15.42%	\$188	18.02%	\$350	32.25%
\$400,000	(\$255)	(11.26%)	(\$587)	(25.96%)	\$282	19.68%	\$305	21.68%	\$467	32.25%
\$500,000	(\$440)	(14.93%)	(\$855)	(29.02%)	\$398	22.22%	\$422	23.84%	\$584	32.25%
\$600,000	(\$626)	(17.21%)	(\$1,124)	(30.92%)	\$515	23.90%	\$539	25.27%	\$701	32.25%
\$700,000	(\$811)	(18.77%)	(\$1,393)	(32.22%)	\$632	25.10%	\$656	26.29%	\$818	32.25%
\$800,000	(\$997)	(19.90%)	(\$1,661)	(33.16%)	\$749	26.00%	\$772	27.04%	\$934	32.25%
\$900,000	(\$1,182)	(20.75%)	(\$1,930)	(33.88%)	\$866	26.70%	\$889	27.63%	\$1,051	32.25%
\$1,000,000	(\$1,368)	(21.42%)	(\$2,199)	(34.44%)	\$982	27.26%	\$1,006	28.10%	\$1,168	32.25%
\$2,000,000	(\$3,223)	(24.31%)	(\$4,885)	(36.85%)	\$2,150	29.76%	\$2,174	30.19%	\$2,336	32.25%
\$3,000,000	(\$5,078)	(25.23%)	(\$7,571)	(37.61%)	\$3,318	30.59%	\$3,342	30.88%	\$3,504	32.25%
\$4,000,000	(\$6,934)	(25.68%)	(\$10,257)	(37.99%)	\$4,486	31.01%	\$4,510	31.22%	\$4,672	32.25%
\$5,000,000	(\$8,789)	(25.95%)	(\$12,943)	(38.21%)	\$5,654	31.26%	\$5,678	31.43%	\$5,840	32.25%
\$6,000,000	(\$10,644)	(26.13%)	(\$15,629)	(38.36%)	\$6,822	31.42%	\$6,846	31.56%	\$7,008	32.25%
\$7,000,000	(\$12,499)	(26.25%)	(\$18,315)	(38.47%)	\$7,990	31.54%	\$8,014	31.66%	\$8,176	32.25%
\$8,000,000	(\$14,355)	(26.35%)	(\$21,001)	(38.54%)	\$9,158	31.63%	\$9,181	31.74%	\$9,343	32.25%
\$9,000,000	(\$16,210)	(26.42%)	(\$23,687)	(38.61%)	\$10,326	31.70%	\$10,349	31.79%	\$10,511	32.25%
\$10,000,000	(\$18,065)	(26.48%)	(\$26,373)	(38.65%)	\$11,494	31.75%	\$11,517	31.84%	\$11,679	32.25%
\$15,000,000	(\$27,341)	(26.65%)	(\$39,803)	(38.80%)	\$17,334	31.92%	\$17,357	31.98%	\$17,519	32.25%
\$20,000,000	(\$36,618)	(26.74%)	(\$53,233)	(38.87%)	\$23,173	32.00%	\$23,197	32.05%	\$23,359	32.25%
\$25,000,000	(\$45,894)	(26.79%)	(\$66,663)	(38.92%)	\$29,013	32.05%	\$29,036	32.09%	\$29,198	32.25%
\$30,000,000	(\$55,170)	(26.83%)	(\$80,093)	(38.94%)	\$34,853	32.09%	\$34,876	32.11%	\$35,038	32.25%
\$35,000,000	(\$64,447)	(26.85%)	(\$93,523)	(38.97%)	\$40,692	32.11%	\$40,716	32.13%	\$40,878	32.25%
\$40,000,000	(\$73,723)	(26.87%)	(\$106,953)	(38.98%)	\$46,532	32.13%	\$46,555	32.15%	\$46,717	32.25%
\$45,000,000	(\$82,999)	(26.88%)	(\$120,383)	(38.99%)	\$52,372	32.14%	\$52,395	32.16%	\$52,557	32.25%
\$50,000,000	(\$92,276)	(26.90%)	(\$133,814)	(39.00%)	\$58,211	32.15%	\$58,235	32.17%	\$58,397	32.25%