

CITY OF COLLEGE SPRINGS, 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	\$8.28713	\$26,640	\$0	\$26,640	
2026-27	\$5.74078	\$27,172	\$623	\$27,795	4.3%
2027-28	\$5.87242	\$28,215	\$637	\$28,852	3.8%
2028-29	\$5.67176	\$29,429	\$616	\$30,045	4.1%
2029-30	\$5.79040	\$30,534	\$628	\$31,162	3.7%
2030-31	\$5.58463	\$31,785	\$606	\$32,392	3.9%
2031-32	\$5.69113	\$32,872	\$618	\$33,490	3.4%
2032-33	\$5.49485	\$34,160	\$596	\$34,756	3.8%
2033-34	\$5.59079	\$35,228	\$607	\$35,835	3.1%
2034-35	\$5.40319	\$36,551	\$586	\$37,138	3.6%
2035-36	\$5.48988	\$37,601	\$596	\$38,197	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	\$7,569,069	\$3,214,571	\$0	\$3,214,571
2026-27	\$5,569,139	\$4,841,757	\$0	\$4,841,757
2027-28	\$5,640,559	\$4,913,177	\$0	\$4,913,177
2028-29	\$6,024,662	\$5,297,280	\$0	\$5,297,280
2029-30	\$6,109,082	\$5,381,700	\$0	\$5,381,700
2030-31	\$6,527,520	\$5,800,138	\$0	\$5,800,138
2031-32	\$6,611,940	\$5,884,558	\$0	\$5,884,558
2032-33	\$7,052,572	\$6,325,190	\$0	\$6,325,190
2033-34	\$7,136,992	\$6,409,610	\$0	\$6,409,610
2034-35	\$7,600,713	\$6,873,331	\$0	\$6,873,331
2035-36	\$7,685,133	\$6,957,751	\$0	\$6,957,751

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	98.04%	-4.45%	93.59%	3.77%	0.00%	2.64%
2026-27	151.82%	-60.85%	90.97%	5.91%	0.00%	1.75%
2027-28	151.82%	-60.72%	91.10%	5.83%	0.00%	1.73%
2028-29	148.49%	-56.94%	91.56%	5.67%	0.00%	1.60%
2029-30	148.18%	-56.48%	91.70%	5.59%	0.00%	1.58%
2030-31	144.86%	-52.75%	92.11%	5.44%	0.00%	1.46%
2031-32	144.63%	-52.40%	92.23%	5.36%	0.00%	1.44%
2032-33	141.65%	-49.08%	92.58%	5.24%	0.00%	1.34%
2033-34	141.48%	-48.80%	92.68%	5.17%	0.00%	1.32%
2034-35	138.79%	-45.81%	92.98%	5.06%	0.00%	1.24%
2035-36	138.67%	-45.60%	93.07%	5.00%	0.00%	1.22%

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 COLLEGE SPRINGS, 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	\$3,214,571	\$8.28713	\$26,640
2026-27	\$4,841,757	\$5.74078	\$27,795
2027-28	\$4,913,177	\$5.87242	\$28,852
2028-29	\$5,297,280	\$5.67176	\$30,045
2029-30	\$5,381,700	\$5.79040	\$31,162
2030-31	\$5,800,138	\$5.58463	\$32,392
2031-32	\$5,884,558	\$5.69113	\$33,490
2032-33	\$6,325,190	\$5.49485	\$34,756
2033-34	\$6,409,610	\$5.59079	\$35,835
2034-35	\$6,873,331	\$5.40319	\$37,138
2035-36	\$6,957,751	\$5.48988	\$38,197

CITY OF COLLEGE SPRINGS, 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	\$3,214,571	\$8.28713	\$26,640
2026-27	\$3,268,947	\$8.28713	\$27,090
2027-28	\$3,386,059	\$8.20508	\$27,783
2028-29	\$3,539,775	\$8.10000	\$28,672
2029-30	\$3,663,165	\$8.10000	\$29,672
2030-31	\$3,825,894	\$8.10000	\$30,990
2031-32	\$3,955,880	\$8.10000	\$32,043
2032-33	\$4,128,100	\$8.10000	\$33,438
2033-34	\$4,265,044	\$8.10000	\$34,547
2034-35	\$4,447,269	\$8.10000	\$36,023
2035-36	\$4,591,522	\$8.10000	\$37,191

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	\$1,572,810	(\$2.54635)	\$705
2027-28	\$1,527,117	(\$2.33266)	\$1,069
2028-29	\$1,757,505	(\$2.42824)	\$1,373
2029-30	\$1,718,536	(\$2.30960)	\$1,491
2030-31	\$1,974,244	(\$2.51537)	\$1,402
2031-32	\$1,928,678	(\$2.40887)	\$1,447
2032-33	\$2,197,089	(\$2.60515)	\$1,318
2033-34	\$2,144,566	(\$2.50921)	\$1,288
2034-35	\$2,426,062	(\$2.69681)	\$1,115
2035-36	\$2,366,228	(\$2.61012)	\$1,006

CITY OF COLLEGE SPRINGS, 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	\$197	\$345	\$50,000	\$51,515	\$197	\$288	\$50,000	\$58,947	\$177	\$50	\$152	\$50	\$197	\$329
\$100,000	\$123,480	\$393	\$690	\$100,000	\$103,030	\$393	\$575	\$100,000	\$117,894	\$374	\$379	\$348	\$379	\$393	\$658
\$150,000	\$185,220	\$590	\$1,034	\$150,000	\$154,545	\$590	\$863	\$150,000	\$176,842	\$571	\$708	\$545	\$708	\$590	\$988
\$200,000	\$246,960	\$963	\$1,379	\$200,000	\$206,060	\$963	\$1,151	\$200,000	\$235,789	\$767	\$1,038	\$742	\$1,038	\$786	\$1,317
\$250,000	\$308,700	\$1,335	\$1,724	\$250,000	\$257,575	\$1,335	\$1,438	\$250,000	\$294,736	\$964	\$1,367	\$938	\$1,367	\$983	\$1,646
\$300,000	\$370,440	\$1,708	\$2,069	\$300,000	\$309,090	\$1,708	\$1,726	\$300,000	\$353,683	\$1,160	\$1,696	\$1,135	\$1,696	\$1,179	\$1,975
\$400,000	\$493,920	\$2,454	\$2,758	\$400,000	\$412,120	\$2,454	\$2,302	\$400,000	\$471,578	\$1,553	\$2,354	\$1,528	\$2,354	\$1,572	\$2,634
\$500,000	\$617,400	\$3,200	\$3,448	\$500,000	\$515,151	\$3,200	\$2,877	\$500,000	\$589,472	\$1,946	\$3,013	\$1,921	\$3,013	\$1,965	\$3,292
\$600,000	\$740,880	\$3,946	\$4,138	\$600,000	\$618,181	\$3,946	\$3,452	\$600,000	\$707,366	\$2,339	\$3,671	\$2,314	\$3,671	\$2,358	\$3,950
\$700,000	\$864,360	\$4,692	\$4,827	\$700,000	\$721,211	\$4,692	\$4,028	\$700,000	\$825,261	\$2,732	\$4,330	\$2,707	\$4,330	\$2,752	\$4,609
\$800,000	\$987,840	\$5,438	\$5,517	\$800,000	\$824,241	\$5,438	\$4,603	\$800,000	\$943,155	\$3,126	\$4,988	\$3,100	\$4,988	\$3,145	\$5,267
\$900,000	\$1,111,320	\$6,183	\$6,206	\$900,000	\$927,271	\$6,183	\$5,178	\$900,000	\$1,061,050	\$3,519	\$5,646	\$3,493	\$5,646	\$3,538	\$5,926
\$1,000,000	\$1,234,800	\$6,929	\$6,896	\$1,000,000	\$1,030,301	\$6,929	\$5,754	\$1,000,000	\$1,178,944	\$3,912	\$6,305	\$3,886	\$6,305	\$3,931	\$6,584
\$2,000,000	\$2,469,600	\$14,388	\$13,792	\$2,000,000	\$2,060,602	\$14,388	\$11,508	\$2,000,000	\$2,357,888	\$7,842	\$12,889	\$7,817	\$12,889	\$7,861	\$13,168
\$3,000,000	\$3,704,400	\$21,846	\$20,688	\$3,000,000	\$3,090,903	\$21,846	\$17,262	\$3,000,000	\$3,536,832	\$11,773	\$19,473	\$11,748	\$19,473	\$11,792	\$19,752
\$4,000,000	\$4,939,200	\$29,305	\$27,584	\$4,000,000	\$4,121,204	\$29,305	\$23,015	\$4,000,000	\$4,715,776	\$15,704	\$26,057	\$15,678	\$26,057	\$15,723	\$26,336
\$5,000,000	\$6,174,000	\$36,763	\$34,480	\$5,000,000	\$5,151,505	\$36,763	\$28,769	\$5,000,000	\$5,894,720	\$19,635	\$32,641	\$19,609	\$32,641	\$19,654	\$32,920
\$6,000,000	\$7,408,800	\$44,221	\$41,375	\$6,000,000	\$6,181,806	\$44,221	\$34,523	\$6,000,000	\$7,073,664	\$23,565	\$39,225	\$23,540	\$39,225	\$23,584	\$39,504
\$7,000,000	\$8,643,600	\$51,680	\$48,271	\$7,000,000	\$7,212,107	\$51,680	\$40,277	\$7,000,000	\$8,252,608	\$27,496	\$45,809	\$27,470	\$45,809	\$27,515	\$46,088
\$8,000,000	\$9,878,400	\$59,138	\$55,167	\$8,000,000	\$8,242,408	\$59,138	\$46,031	\$8,000,000	\$9,431,552	\$31,427	\$52,392	\$31,401	\$52,392	\$31,446	\$52,672
\$9,000,000	\$11,113,200	\$66,597	\$62,063	\$9,000,000	\$9,272,709	\$66,597	\$51,785	\$9,000,000	\$10,610,496	\$35,357	\$58,976	\$35,332	\$58,976	\$35,376	\$59,256
\$10,000,000	\$12,348,000	\$74,055	\$68,959	\$10,000,000	\$10,303,010	\$74,055	\$57,538	\$10,000,000	\$11,789,440	\$39,288	\$65,560	\$39,263	\$65,560	\$39,307	\$65,840
\$15,000,000	\$18,522,000	\$111,347	\$103,439	\$15,000,000	\$15,454,515	\$111,347	\$86,308	\$15,000,000	\$17,684,160	\$58,942	\$98,480	\$58,916	\$98,480	\$58,961	\$98,759
\$20,000,000	\$24,696,000	\$148,639	\$137,918	\$20,000,000	\$20,606,020	\$148,639	\$115,077	\$20,000,000	\$23,578,880	\$78,595	\$131,400	\$78,570	\$131,400	\$78,614	\$131,679
\$25,000,000	\$30,870,000	\$185,931	\$172,398	\$25,000,000	\$25,757,525	\$185,931	\$143,846	\$25,000,000	\$29,473,600	\$98,249	\$164,320	\$98,223	\$164,320	\$98,268	\$164,599
\$30,000,000	\$37,044,000	\$223,223	\$206,877	\$30,000,000	\$30,909,030	\$223,223	\$172,615	\$30,000,000	\$35,368,320	\$117,902	\$197,240	\$117,877	\$197,240	\$117,922	\$197,519
\$35,000,000	\$43,218,000	\$260,515	\$241,357	\$35,000,000	\$36,060,535	\$260,515	\$201,385	\$35,000,000	\$41,263,040	\$137,556	\$230,160	\$137,531	\$230,160	\$137,575	\$230,439
\$40,000,000	\$49,392,000	\$297,807	\$275,836	\$40,000,000	\$41,212,040	\$297,807	\$230,154	\$40,000,000	\$47,157,760	\$157,210	\$263,079	\$157,184	\$263,079	\$157,229	\$263,359
\$45,000,000	\$55,566,000	\$335,100	\$310,316	\$45,000,000	\$46,363,545	\$335,100	\$258,923	\$45,000,000	\$53,052,480	\$176,863	\$295,999	\$176,838	\$295,999	\$176,882	\$296,278
\$50,000,000	\$61,740,000	\$372,392	\$344,795	\$50,000,000	\$51,515,050	\$372,392	\$287,692	\$50,000,000	\$58,947,200	\$196,517	\$328,919	\$196,491	\$328,919	\$196,536	\$329,198

CITY OF COLLEGE SPRINGS, 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	\$148	75.44%	\$91	46.38%	(\$128)	(71.85%)	(\$102)	(67.11%)	\$133	67.50%
\$100,000	\$297	75.44%	\$182	46.38%	\$5	1.38%	\$31	8.81%	\$265	67.50%
\$150,000	\$445	75.44%	\$273	46.38%	\$138	24.16%	\$163	29.98%	\$398	67.50%
\$200,000	\$417	43.29%	\$188	19.56%	\$270	35.26%	\$296	39.92%	\$531	67.50%
\$250,000	\$389	29.09%	\$103	7.71%	\$403	41.84%	\$429	45.70%	\$663	67.50%
\$300,000	\$360	21.10%	\$18	1.04%	\$536	46.18%	\$561	49.48%	\$796	67.50%
\$400,000	\$304	12.39%	(\$153)	(6.22%)	\$801	51.58%	\$827	54.11%	\$1,061	67.50%
\$500,000	\$248	7.75%	(\$323)	(10.10%)	\$1,066	54.79%	\$1,092	56.85%	\$1,327	67.50%
\$600,000	\$192	4.86%	(\$494)	(12.51%)	\$1,332	56.93%	\$1,357	58.66%	\$1,592	67.50%
\$700,000	\$135	2.89%	(\$664)	(14.15%)	\$1,597	58.45%	\$1,623	59.95%	\$1,857	67.50%
\$800,000	\$79	1.46%	(\$834)	(15.35%)	\$1,862	59.59%	\$1,888	60.90%	\$2,123	67.50%
\$900,000	\$23	0.37%	(\$1,005)	(16.25%)	\$2,128	60.47%	\$2,153	61.65%	\$2,388	67.50%
\$1,000,000	(\$33)	(0.48%)	(\$1,175)	(16.96%)	\$2,393	61.18%	\$2,419	62.24%	\$2,653	67.50%
\$2,000,000	(\$596)	(4.14%)	(\$2,880)	(20.02%)	\$5,046	64.35%	\$5,072	64.88%	\$5,306	67.50%
\$3,000,000	(\$1,158)	(5.30%)	(\$4,585)	(20.99%)	\$7,700	65.40%	\$7,725	65.76%	\$7,960	67.50%
\$4,000,000	(\$1,721)	(5.87%)	(\$6,289)	(21.46%)	\$10,353	65.93%	\$10,378	66.20%	\$10,613	67.50%
\$5,000,000	(\$2,283)	(6.21%)	(\$7,994)	(21.74%)	\$13,006	66.24%	\$13,032	66.46%	\$13,266	67.50%
\$6,000,000	(\$2,846)	(6.44%)	(\$9,698)	(21.93%)	\$15,659	66.45%	\$15,685	66.63%	\$15,919	67.50%
\$7,000,000	(\$3,408)	(6.60%)	(\$11,403)	(22.06%)	\$18,313	66.60%	\$18,338	66.76%	\$18,573	67.50%
\$8,000,000	(\$3,971)	(6.71%)	(\$13,107)	(22.16%)	\$20,966	66.71%	\$20,991	66.85%	\$21,226	67.50%
\$9,000,000	(\$4,533)	(6.81%)	(\$14,812)	(22.24%)	\$23,619	66.80%	\$23,645	66.92%	\$23,879	67.50%
\$10,000,000	(\$5,096)	(6.88%)	(\$16,517)	(22.30%)	\$26,272	66.87%	\$26,298	66.98%	\$26,532	67.50%
\$15,000,000	(\$7,909)	(7.10%)	(\$25,039)	(22.49%)	\$39,539	67.08%	\$39,564	67.15%	\$39,799	67.50%
\$20,000,000	(\$10,721)	(7.21%)	(\$33,562)	(22.58%)	\$52,805	67.19%	\$52,830	67.24%	\$53,065	67.50%
\$25,000,000	(\$13,534)	(7.28%)	(\$42,085)	(22.63%)	\$66,071	67.25%	\$66,097	67.29%	\$66,331	67.50%
\$30,000,000	(\$16,346)	(7.32%)	(\$50,608)	(22.67%)	\$79,337	67.29%	\$79,363	67.33%	\$79,597	67.50%
\$35,000,000	(\$19,159)	(7.35%)	(\$59,131)	(22.70%)	\$92,604	67.32%	\$92,629	67.35%	\$92,864	67.50%
\$40,000,000	(\$21,971)	(7.38%)	(\$67,653)	(22.72%)	\$105,870	67.34%	\$105,895	67.37%	\$106,130	67.50%
\$45,000,000	(\$24,784)	(7.40%)	(\$76,176)	(22.73%)	\$119,136	67.36%	\$119,162	67.38%	\$119,396	67.50%
\$50,000,000	(\$27,597)	(7.41%)	(\$84,699)	(22.74%)	\$132,402	67.37%	\$132,428	67.40%	\$132,662	67.50%