

CITY OF CRESCO, 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	\$8.50500	\$1,164,078	\$0	\$1,164,078	
2026-27	\$5.06462	\$1,187,360	\$16,824	\$1,204,185	3.4%
2027-28	\$5.13639	\$1,216,934	\$17,063	\$1,233,997	2.5%
2028-29	\$5.01303	\$1,258,678	\$16,653	\$1,275,331	3.3%
2029-30	\$5.07936	\$1,288,559	\$16,873	\$1,305,433	2.4%
2030-31	\$4.95536	\$1,331,542	\$16,462	\$1,348,004	3.3%
2031-32	\$5.01662	\$1,361,067	\$16,665	\$1,377,732	2.2%
2032-33	\$4.89464	\$1,405,285	\$16,260	\$1,421,545	3.2%
2033-34	\$4.95127	\$1,434,437	\$16,448	\$1,450,885	2.1%
2034-35	\$4.83136	\$1,479,902	\$16,050	\$1,495,951	3.1%
2035-36	\$4.88376	\$1,508,670	\$16,224	\$1,524,894	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	\$276,094,454	\$136,869,900	\$2,740,417	\$139,610,317
2026-27	\$252,410,524	\$237,763,970	\$4,283,587	\$242,047,557
2027-28	\$255,499,750	\$240,246,036	\$4,890,747	\$245,136,783
2028-29	\$270,478,353	\$254,403,299	\$5,712,086	\$260,115,386
2029-30	\$273,689,578	\$257,007,365	\$6,319,246	\$263,326,611
2030-31	\$289,604,392	\$272,029,414	\$7,212,011	\$279,241,425
2031-32	\$292,815,618	\$274,633,480	\$7,819,171	\$282,452,651
2032-33	\$309,578,793	\$290,428,894	\$8,786,931	\$299,215,826
2033-34	\$312,790,018	\$293,032,960	\$9,394,091	\$302,427,051
2034-35	\$330,437,152	\$309,633,587	\$10,440,598	\$320,074,185
2035-36	\$333,648,378	\$312,237,653	\$11,047,758	\$323,285,411

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	73.08%	-1.59%	71.49%	18.39%	8.97%	1.16%
2026-27	98.20%	-22.55%	75.65%	17.10%	6.22%	0.67%
2027-28	98.28%	-22.61%	75.67%	17.14%	6.17%	0.66%
2028-29	97.57%	-21.62%	75.95%	17.20%	5.90%	0.62%
2029-30	97.61%	-21.63%	75.98%	17.23%	5.86%	0.61%
2030-31	96.88%	-20.64%	76.24%	17.28%	5.61%	0.58%
2031-32	96.92%	-20.66%	76.27%	17.31%	5.57%	0.57%
2032-33	96.23%	-19.73%	76.50%	17.36%	5.34%	0.54%
2033-34	96.28%	-19.76%	76.52%	17.38%	5.31%	0.53%
2034-35	95.62%	-18.88%	76.74%	17.44%	5.09%	0.50%
2035-36	95.67%	-18.92%	76.75%	17.46%	5.06%	0.50%

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 CRESCO, 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	\$136,869,900	\$8.50500	\$1,164,078
2026-27	\$237,763,970	\$5.06462	\$1,204,185
2027-28	\$240,246,036	\$5.13639	\$1,233,997
2028-29	\$254,403,299	\$5.01303	\$1,275,331
2029-30	\$257,007,365	\$5.07936	\$1,305,433
2030-31	\$272,029,414	\$4.95536	\$1,348,004
2031-32	\$274,633,480	\$5.01662	\$1,377,732
2032-33	\$290,428,894	\$4.89464	\$1,421,545
2033-34	\$293,032,960	\$4.95127	\$1,450,885
2034-35	\$309,633,587	\$4.83136	\$1,495,951
2035-36	\$312,237,653	\$4.88376	\$1,524,894

CITY OF CRESCO, 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	\$136,869,900	\$8.50500	\$1,164,078
2026-27	\$140,808,925	\$8.42079	\$1,185,723
2027-28	\$143,760,960	\$8.42079	\$1,210,581
2028-29	\$149,676,558	\$8.10000	\$1,212,380
2029-30	\$153,431,864	\$8.10000	\$1,242,798
2030-31	\$159,667,834	\$8.10000	\$1,293,309
2031-32	\$163,629,208	\$8.10000	\$1,325,397
2032-33	\$170,202,308	\$8.10000	\$1,378,639
2033-34	\$174,381,040	\$8.10000	\$1,412,486
2034-35	\$181,309,210	\$8.10000	\$1,468,605
2035-36	\$185,716,323	\$8.10000	\$1,504,302

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	\$96,955,045	(\$3.35617)	\$18,462
2027-28	\$96,485,076	(\$3.28440)	\$23,416
2028-29	\$104,726,741	(\$3.08697)	\$62,951
2029-30	\$103,575,501	(\$3.02064)	\$62,635
2030-31	\$112,361,580	(\$3.14464)	\$54,694
2031-32	\$111,004,272	(\$3.08338)	\$52,335
2032-33	\$120,226,586	(\$3.20536)	\$42,906
2033-34	\$118,651,920	(\$3.14873)	\$38,399
2034-35	\$128,324,377	(\$3.26864)	\$27,347
2035-36	\$126,521,330	(\$3.21624)	\$20,592

CITY OF CRESCO, 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	\$202	\$306	\$50,000	\$51,515	\$202	\$255	\$50,000	\$58,947	\$182	\$44	\$156	\$44	\$202	\$292
\$100,000	\$123,480	\$403	\$612	\$100,000	\$103,030	\$403	\$511	\$100,000	\$117,894	\$384	\$336	\$358	\$336	\$403	\$584
\$150,000	\$185,220	\$605	\$918	\$150,000	\$154,545	\$605	\$766	\$150,000	\$176,842	\$586	\$629	\$559	\$629	\$605	\$876
\$200,000	\$246,960	\$988	\$1,224	\$200,000	\$206,060	\$988	\$1,021	\$200,000	\$235,789	\$787	\$921	\$761	\$921	\$807	\$1,168
\$250,000	\$308,700	\$1,371	\$1,530	\$250,000	\$257,575	\$1,371	\$1,276	\$250,000	\$294,736	\$989	\$1,213	\$963	\$1,213	\$1,009	\$1,461
\$300,000	\$370,440	\$1,753	\$1,836	\$300,000	\$309,090	\$1,753	\$1,532	\$300,000	\$353,683	\$1,191	\$1,505	\$1,164	\$1,505	\$1,210	\$1,753
\$400,000	\$493,920	\$2,519	\$2,448	\$400,000	\$412,120	\$2,519	\$2,042	\$400,000	\$471,578	\$1,594	\$2,089	\$1,568	\$2,089	\$1,614	\$2,337
\$500,000	\$617,400	\$3,284	\$3,059	\$500,000	\$515,151	\$3,284	\$2,553	\$500,000	\$589,472	\$1,997	\$2,673	\$1,971	\$2,673	\$2,017	\$2,921
\$600,000	\$740,880	\$4,050	\$3,671	\$600,000	\$618,181	\$4,050	\$3,063	\$600,000	\$707,366	\$2,401	\$3,257	\$2,375	\$3,257	\$2,420	\$3,505
\$700,000	\$864,360	\$4,815	\$4,283	\$700,000	\$721,211	\$4,815	\$3,574	\$700,000	\$825,261	\$2,804	\$3,842	\$2,778	\$3,842	\$2,824	\$4,089
\$800,000	\$987,840	\$5,581	\$4,895	\$800,000	\$824,241	\$5,581	\$4,084	\$800,000	\$943,155	\$3,208	\$4,426	\$3,181	\$4,426	\$3,227	\$4,674
\$900,000	\$1,111,320	\$6,346	\$5,507	\$900,000	\$927,271	\$6,346	\$4,595	\$900,000	\$1,061,050	\$3,611	\$5,010	\$3,585	\$5,010	\$3,631	\$5,258
\$1,000,000	\$1,234,800	\$7,111	\$6,119	\$1,000,000	\$1,030,301	\$7,111	\$5,106	\$1,000,000	\$1,178,944	\$4,014	\$5,594	\$3,988	\$5,594	\$4,034	\$5,842
\$2,000,000	\$2,469,600	\$14,766	\$12,238	\$2,000,000	\$2,060,602	\$14,766	\$10,211	\$2,000,000	\$2,357,888	\$8,049	\$11,436	\$8,022	\$11,436	\$8,068	\$11,684
\$3,000,000	\$3,704,400	\$22,420	\$18,357	\$3,000,000	\$3,090,903	\$22,420	\$15,317	\$3,000,000	\$3,536,832	\$12,083	\$17,279	\$12,056	\$17,279	\$12,102	\$17,526
\$4,000,000	\$4,939,200	\$30,075	\$24,476	\$4,000,000	\$4,121,204	\$30,075	\$20,422	\$4,000,000	\$4,715,776	\$16,117	\$23,121	\$16,090	\$23,121	\$16,136	\$23,368
\$5,000,000	\$6,174,000	\$37,729	\$30,594	\$5,000,000	\$5,151,505	\$37,729	\$25,528	\$5,000,000	\$5,894,720	\$20,151	\$28,963	\$20,125	\$28,963	\$20,170	\$29,210
\$6,000,000	\$7,408,800	\$45,384	\$36,713	\$6,000,000	\$6,181,806	\$45,384	\$30,633	\$6,000,000	\$7,073,664	\$24,185	\$34,805	\$24,159	\$34,805	\$24,204	\$35,053
\$7,000,000	\$8,643,600	\$53,038	\$42,832	\$7,000,000	\$7,212,107	\$53,038	\$35,739	\$7,000,000	\$8,252,608	\$28,219	\$40,647	\$28,193	\$40,647	\$28,238	\$40,895
\$8,000,000	\$9,878,400	\$60,693	\$48,951	\$8,000,000	\$8,242,408	\$60,693	\$40,844	\$8,000,000	\$9,431,552	\$32,253	\$46,489	\$32,227	\$46,489	\$32,272	\$46,737
\$9,000,000	\$11,113,200	\$68,347	\$55,070	\$9,000,000	\$9,272,709	\$68,347	\$45,950	\$9,000,000	\$10,610,496	\$36,287	\$52,331	\$36,261	\$52,331	\$36,307	\$52,579
\$10,000,000	\$12,348,000	\$76,002	\$61,189	\$10,000,000	\$10,303,010	\$76,002	\$51,055	\$10,000,000	\$11,789,440	\$40,321	\$58,173	\$40,295	\$58,173	\$40,341	\$58,421
\$15,000,000	\$18,522,000	\$114,274	\$91,783	\$15,000,000	\$15,454,515	\$114,274	\$76,583	\$15,000,000	\$17,684,160	\$60,491	\$87,384	\$60,465	\$87,384	\$60,511	\$87,631
\$20,000,000	\$24,696,000	\$152,547	\$122,378	\$20,000,000	\$20,606,020	\$152,547	\$102,110	\$20,000,000	\$23,578,880	\$80,662	\$116,594	\$80,635	\$116,594	\$80,681	\$116,842
\$25,000,000	\$30,870,000	\$190,819	\$152,972	\$25,000,000	\$25,757,525	\$190,819	\$127,638	\$25,000,000	\$29,473,600	\$100,832	\$145,805	\$100,806	\$145,805	\$100,851	\$146,052
\$30,000,000	\$37,044,000	\$229,092	\$183,566	\$30,000,000	\$30,909,030	\$229,092	\$153,165	\$30,000,000	\$35,368,320	\$121,002	\$175,015	\$120,976	\$175,015	\$121,022	\$175,263
\$35,000,000	\$43,218,000	\$267,364	\$214,161	\$35,000,000	\$36,060,535	\$267,364	\$178,693	\$35,000,000	\$41,263,040	\$141,172	\$204,225	\$141,146	\$204,225	\$141,192	\$204,473
\$40,000,000	\$49,392,000	\$305,637	\$244,755	\$40,000,000	\$41,212,040	\$305,637	\$204,220	\$40,000,000	\$47,157,760	\$161,343	\$233,436	\$161,317	\$233,436	\$161,362	\$233,684
\$45,000,000	\$55,566,000	\$343,909	\$275,350	\$45,000,000	\$46,363,545	\$343,909	\$229,748	\$45,000,000	\$53,052,480	\$181,513	\$262,646	\$181,487	\$262,646	\$181,533	\$262,894
\$50,000,000	\$61,740,000	\$382,182	\$305,944	\$50,000,000	\$51,515,050	\$382,182	\$255,276	\$50,000,000	\$58,947,200	\$201,683	\$291,857	\$201,657	\$291,857	\$201,703	\$292,105

CITY OF CRESCO, 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	\$104	51.68%	\$54	26.56%	(\$138)	(75.66%)	(\$112)	(71.56%)	\$90	44.82%
\$100,000	\$208	51.68%	\$107	26.56%	(\$47)	(12.35%)	(\$21)	(5.92%)	\$181	44.82%
\$150,000	\$313	51.68%	\$161	26.56%	\$43	7.34%	\$69	12.38%	\$271	44.82%
\$200,000	\$236	23.88%	\$33	3.37%	\$133	16.95%	\$160	20.98%	\$362	44.82%
\$250,000	\$159	11.61%	(\$94)	(6.87%)	\$224	22.63%	\$250	25.97%	\$452	44.82%
\$300,000	\$82	4.70%	(\$222)	(12.64%)	\$314	26.39%	\$340	29.24%	\$542	44.82%
\$400,000	(\$71)	(2.83%)	(\$477)	(18.92%)	\$495	31.05%	\$521	33.25%	\$723	44.82%
\$500,000	(\$225)	(6.84%)	(\$731)	(22.27%)	\$676	33.83%	\$702	35.61%	\$904	44.82%
\$600,000	(\$378)	(9.34%)	(\$986)	(24.36%)	\$857	35.68%	\$883	37.18%	\$1,085	44.82%
\$700,000	(\$532)	(11.05%)	(\$1,241)	(25.78%)	\$1,037	36.99%	\$1,064	38.29%	\$1,266	44.82%
\$800,000	(\$685)	(12.28%)	(\$1,496)	(26.81%)	\$1,218	37.98%	\$1,244	39.12%	\$1,446	44.82%
\$900,000	(\$839)	(13.22%)	(\$1,751)	(27.59%)	\$1,399	38.74%	\$1,425	39.76%	\$1,627	44.82%
\$1,000,000	(\$993)	(13.96%)	(\$2,006)	(28.21%)	\$1,580	39.35%	\$1,606	40.27%	\$1,808	44.82%
\$2,000,000	(\$2,528)	(17.12%)	(\$4,555)	(30.85%)	\$3,388	42.09%	\$3,414	42.56%	\$3,616	44.82%
\$3,000,000	(\$4,064)	(18.13%)	(\$7,104)	(31.68%)	\$5,196	43.00%	\$5,222	43.31%	\$5,424	44.82%
\$4,000,000	(\$5,599)	(18.62%)	(\$9,653)	(32.10%)	\$7,004	43.46%	\$7,030	43.69%	\$7,232	44.82%
\$5,000,000	(\$7,135)	(18.91%)	(\$12,202)	(32.34%)	\$8,812	43.73%	\$8,838	43.92%	\$9,040	44.82%
\$6,000,000	(\$8,671)	(19.11%)	(\$14,751)	(32.50%)	\$10,620	43.91%	\$10,646	44.07%	\$10,848	44.82%
\$7,000,000	(\$10,206)	(19.24%)	(\$17,300)	(32.62%)	\$12,428	44.04%	\$12,454	44.18%	\$12,656	44.82%
\$8,000,000	(\$11,742)	(19.35%)	(\$19,849)	(32.70%)	\$14,236	44.14%	\$14,262	44.26%	\$14,464	44.82%
\$9,000,000	(\$13,278)	(19.43%)	(\$22,398)	(32.77%)	\$16,044	44.21%	\$16,070	44.32%	\$16,272	44.82%
\$10,000,000	(\$14,813)	(19.49%)	(\$24,947)	(32.82%)	\$17,852	44.28%	\$17,878	44.37%	\$18,080	44.82%
\$15,000,000	(\$22,491)	(19.68%)	(\$37,692)	(32.98%)	\$26,892	44.46%	\$26,919	44.52%	\$27,121	44.82%
\$20,000,000	(\$30,169)	(19.78%)	(\$50,437)	(33.06%)	\$35,932	44.55%	\$35,959	44.59%	\$36,161	44.82%
\$25,000,000	(\$37,847)	(19.83%)	(\$63,182)	(33.11%)	\$44,973	44.60%	\$44,999	44.64%	\$45,201	44.82%
\$30,000,000	(\$45,526)	(19.87%)	(\$75,927)	(33.14%)	\$54,013	44.64%	\$54,039	44.67%	\$54,241	44.82%
\$35,000,000	(\$53,204)	(19.90%)	(\$88,672)	(33.17%)	\$63,053	44.66%	\$63,079	44.69%	\$63,281	44.82%
\$40,000,000	(\$60,882)	(19.92%)	(\$101,416)	(33.18%)	\$72,093	44.68%	\$72,119	44.71%	\$72,321	44.82%
\$45,000,000	(\$68,560)	(19.94%)	(\$114,161)	(33.20%)	\$81,133	44.70%	\$81,160	44.72%	\$81,362	44.82%
\$50,000,000	(\$76,238)	(19.95%)	(\$126,906)	(33.21%)	\$90,174	44.71%	\$90,200	44.73%	\$90,402	44.82%