

CITY OF VILLISCA, 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	\$8.25729	\$219,339	\$0	\$219,339	
2026-27	\$5.75547	\$223,726	\$104	\$223,829	2.0%
2027-28	\$5.79065	\$224,949	\$104	\$225,053	0.5%
2028-29	\$5.60218	\$229,554	\$101	\$229,655	2.0%
2029-30	\$5.63074	\$230,803	\$101	\$230,904	0.5%
2030-31	\$5.44545	\$235,523	\$98	\$235,621	2.0%
2031-32	\$5.47318	\$236,799	\$99	\$236,897	0.5%
2032-33	\$5.29621	\$241,635	\$95	\$241,730	2.0%
2033-34	\$5.32316	\$242,939	\$96	\$243,035	0.5%
2034-35	\$5.15389	\$247,896	\$93	\$247,989	2.0%
2035-36	\$5.18009	\$249,229	\$93	\$249,322	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	\$51,352,782	\$26,563,086	\$0	\$26,563,086
2026-27	\$41,817,182	\$38,889,898	\$0	\$38,889,898
2027-28	\$41,792,182	\$38,864,898	\$0	\$38,864,898
2028-29	\$43,921,125	\$40,993,841	\$0	\$40,993,841
2029-30	\$43,935,125	\$41,007,841	\$0	\$41,007,841
2030-31	\$46,196,535	\$43,269,251	\$0	\$43,269,251
2031-32	\$46,210,535	\$43,283,251	\$0	\$43,283,251
2032-33	\$48,569,445	\$45,642,161	\$0	\$45,642,161
2033-34	\$48,583,445	\$45,656,161	\$0	\$45,656,161
2034-35	\$51,044,064	\$48,116,780	\$0	\$48,116,780
2035-36	\$51,058,064	\$48,130,780	\$0	\$48,130,780

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	64.11%	-1.50%	62.61%	28.89%	0.00%	1.77%
2026-27	100.68%	-37.15%	63.53%	30.19%	0.00%	1.21%
2027-28	100.79%	-37.29%	63.50%	30.21%	0.00%	1.21%
2028-29	99.43%	-35.46%	63.97%	30.07%	0.00%	1.15%
2029-30	99.44%	-35.45%	63.98%	30.06%	0.00%	1.15%
2030-31	98.05%	-33.61%	64.44%	29.91%	0.00%	1.09%
2031-32	98.06%	-33.61%	64.45%	29.90%	0.00%	1.09%
2032-33	96.75%	-31.88%	64.87%	29.78%	0.00%	1.03%
2033-34	96.76%	-31.88%	64.88%	29.77%	0.00%	1.03%
2034-35	95.52%	-30.26%	65.27%	29.66%	0.00%	0.98%
2035-36	95.53%	-30.26%	65.28%	29.65%	0.00%	0.98%

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 VILLISCA, 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	\$26,563,086	\$8.25729	\$219,339
2026-27	\$38,889,898	\$5.75547	\$223,829
2027-28	\$38,864,898	\$5.79065	\$225,053
2028-29	\$40,993,841	\$5.60218	\$229,655
2029-30	\$41,007,841	\$5.63074	\$230,904
2030-31	\$43,269,251	\$5.44545	\$235,621
2031-32	\$43,283,251	\$5.47318	\$236,897
2032-33	\$45,642,161	\$5.29621	\$241,730
2033-34	\$45,656,161	\$5.32316	\$243,035
2034-35	\$48,116,780	\$5.15389	\$247,989
2035-36	\$48,130,780	\$5.18009	\$249,322

CITY OF VILLISCA, 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	\$26,563,086	\$8.25729	\$219,339
2026-27	\$27,455,218	\$8.17553	\$224,461
2027-28	\$27,830,597	\$8.17553	\$227,530
2028-29	\$28,789,544	\$8.10000	\$233,195
2029-30	\$29,184,582	\$8.10000	\$236,395
2030-31	\$30,192,850	\$8.10000	\$244,562
2031-32	\$30,608,519	\$8.10000	\$247,929
2032-33	\$31,668,619	\$8.10000	\$256,516
2033-34	\$32,106,072	\$8.10000	\$260,059
2034-35	\$33,220,693	\$8.10000	\$269,088
2035-36	\$33,681,006	\$8.10000	\$272,816

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	\$11,434,680	(\$2.42006)	-\$632
2027-28	\$11,034,301	(\$2.38488)	-\$2,477
2028-29	\$12,204,296	(\$2.49782)	-\$3,540
2029-30	\$11,823,259	(\$2.46926)	-\$5,491
2030-31	\$13,076,401	(\$2.65455)	-\$8,942
2031-32	\$12,674,732	(\$2.62682)	-\$11,032
2032-33	\$13,973,542	(\$2.80379)	-\$14,785
2033-34	\$13,550,090	(\$2.77684)	-\$17,024
2034-35	\$14,896,087	(\$2.94611)	-\$21,099
2035-36	\$14,449,774	(\$2.91991)	-\$23,494

CITY OF VILLISCA, 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	\$196	\$336	\$50,000	\$51,515	\$196	\$281	\$50,000	\$58,947	\$177	\$49	\$151	\$49	\$196	\$321
\$100,000	\$123,480	\$392	\$672	\$100,000	\$103,030	\$392	\$561	\$100,000	\$117,894	\$373	\$370	\$347	\$370	\$392	\$642
\$150,000	\$185,220	\$587	\$1,009	\$150,000	\$154,545	\$587	\$842	\$150,000	\$176,842	\$568	\$691	\$543	\$691	\$587	\$963
\$200,000	\$246,960	\$959	\$1,345	\$200,000	\$206,060	\$959	\$1,122	\$200,000	\$235,789	\$764	\$1,012	\$739	\$1,012	\$783	\$1,284
\$250,000	\$308,700	\$1,331	\$1,681	\$250,000	\$257,575	\$1,331	\$1,403	\$250,000	\$294,736	\$960	\$1,333	\$935	\$1,333	\$979	\$1,605
\$300,000	\$370,440	\$1,702	\$2,017	\$300,000	\$309,090	\$1,702	\$1,683	\$300,000	\$353,683	\$1,156	\$1,654	\$1,131	\$1,654	\$1,175	\$1,926
\$400,000	\$493,920	\$2,445	\$2,690	\$400,000	\$412,120	\$2,445	\$2,244	\$400,000	\$471,578	\$1,548	\$2,296	\$1,522	\$2,296	\$1,567	\$2,568
\$500,000	\$617,400	\$3,189	\$3,362	\$500,000	\$515,151	\$3,189	\$2,805	\$500,000	\$589,472	\$1,939	\$2,938	\$1,914	\$2,938	\$1,958	\$3,210
\$600,000	\$740,880	\$3,932	\$4,034	\$600,000	\$618,181	\$3,932	\$3,366	\$600,000	\$707,366	\$2,331	\$3,580	\$2,305	\$3,580	\$2,350	\$3,852
\$700,000	\$864,360	\$4,675	\$4,707	\$700,000	\$721,211	\$4,675	\$3,927	\$700,000	\$825,261	\$2,723	\$4,222	\$2,697	\$4,222	\$2,742	\$4,494
\$800,000	\$987,840	\$5,418	\$5,379	\$800,000	\$824,241	\$5,418	\$4,488	\$800,000	\$943,155	\$3,114	\$4,864	\$3,089	\$4,864	\$3,133	\$5,136
\$900,000	\$1,111,320	\$6,161	\$6,052	\$900,000	\$927,271	\$6,161	\$5,049	\$900,000	\$1,061,050	\$3,506	\$5,506	\$3,480	\$5,506	\$3,525	\$5,778
\$1,000,000	\$1,234,800	\$6,904	\$6,724	\$1,000,000	\$1,030,301	\$6,904	\$5,610	\$1,000,000	\$1,178,944	\$3,898	\$6,148	\$3,872	\$6,148	\$3,917	\$6,420
\$2,000,000	\$2,469,600	\$14,336	\$13,448	\$2,000,000	\$2,060,602	\$14,336	\$11,221	\$2,000,000	\$2,357,888	\$7,814	\$12,567	\$7,789	\$12,567	\$7,833	\$12,840
\$3,000,000	\$3,704,400	\$21,767	\$20,172	\$3,000,000	\$3,090,903	\$21,767	\$16,831	\$3,000,000	\$3,536,832	\$11,731	\$18,987	\$11,705	\$18,987	\$11,750	\$19,260
\$4,000,000	\$4,939,200	\$29,199	\$26,896	\$4,000,000	\$4,121,204	\$29,199	\$22,442	\$4,000,000	\$4,715,776	\$15,647	\$25,407	\$15,622	\$25,407	\$15,666	\$25,680
\$5,000,000	\$6,174,000	\$36,631	\$33,620	\$5,000,000	\$5,151,505	\$36,631	\$28,052	\$5,000,000	\$5,894,720	\$19,564	\$31,827	\$19,538	\$31,827	\$19,583	\$32,099
\$6,000,000	\$7,408,800	\$44,062	\$40,344	\$6,000,000	\$6,181,806	\$44,062	\$33,663	\$6,000,000	\$7,073,664	\$23,480	\$38,247	\$23,455	\$38,247	\$23,499	\$38,519
\$7,000,000	\$8,643,600	\$51,494	\$47,068	\$7,000,000	\$7,212,107	\$51,494	\$39,273	\$7,000,000	\$8,252,608	\$27,397	\$44,667	\$27,372	\$44,667	\$27,416	\$44,939
\$8,000,000	\$9,878,400	\$58,925	\$53,792	\$8,000,000	\$8,242,408	\$58,925	\$44,884	\$8,000,000	\$9,431,552	\$31,314	\$51,087	\$31,288	\$51,087	\$31,333	\$51,359
\$9,000,000	\$11,113,200	\$66,357	\$60,516	\$9,000,000	\$9,272,709	\$66,357	\$50,494	\$9,000,000	\$10,610,496	\$35,230	\$57,507	\$35,205	\$57,507	\$35,249	\$57,779
\$10,000,000	\$12,348,000	\$73,788	\$67,240	\$10,000,000	\$10,303,010	\$73,788	\$56,105	\$10,000,000	\$11,789,440	\$39,147	\$63,927	\$39,121	\$63,927	\$39,166	\$64,199
\$15,000,000	\$18,522,000	\$110,946	\$100,861	\$15,000,000	\$15,454,515	\$110,946	\$84,157	\$15,000,000	\$17,684,160	\$58,729	\$96,026	\$58,704	\$96,026	\$58,748	\$96,298
\$20,000,000	\$24,696,000	\$148,104	\$134,481	\$20,000,000	\$20,606,020	\$148,104	\$112,209	\$20,000,000	\$23,578,880	\$78,312	\$128,125	\$78,287	\$128,125	\$78,331	\$128,398
\$25,000,000	\$30,870,000	\$185,262	\$168,101	\$25,000,000	\$25,757,525	\$185,262	\$140,261	\$25,000,000	\$29,473,600	\$97,895	\$160,225	\$97,870	\$160,225	\$97,914	\$160,497
\$30,000,000	\$37,044,000	\$222,420	\$201,721	\$30,000,000	\$30,909,030	\$222,420	\$168,314	\$30,000,000	\$35,368,320	\$117,478	\$192,324	\$117,452	\$192,324	\$117,497	\$192,596
\$35,000,000	\$43,218,000	\$259,577	\$235,341	\$35,000,000	\$36,060,535	\$259,577	\$196,366	\$35,000,000	\$41,263,040	\$137,061	\$224,424	\$137,035	\$224,424	\$137,080	\$224,696
\$40,000,000	\$49,392,000	\$296,735	\$268,962	\$40,000,000	\$41,212,040	\$296,735	\$224,418	\$40,000,000	\$47,157,760	\$156,644	\$256,523	\$156,618	\$256,523	\$156,663	\$256,795
\$45,000,000	\$55,566,000	\$333,893	\$302,582	\$45,000,000	\$46,363,545	\$333,893	\$252,470	\$45,000,000	\$53,052,480	\$176,226	\$288,622	\$176,201	\$288,622	\$176,245	\$288,895
\$50,000,000	\$61,740,000	\$371,051	\$336,202	\$50,000,000	\$51,515,050	\$371,051	\$280,523	\$50,000,000	\$58,947,200	\$195,809	\$320,722	\$195,784	\$320,722	\$195,828	\$320,994

CITY OF VILLISCA, 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	\$140	71.68%	\$85	43.25%	(\$128)	(72.45%)	(\$103)	(67.81%)	\$125	63.92%
\$100,000	\$281	71.68%	\$169	43.25%	(\$3)	(0.79%)	\$23	6.48%	\$250	63.92%
\$150,000	\$421	71.68%	\$254	43.25%	\$122	21.50%	\$148	27.20%	\$375	63.92%
\$200,000	\$386	40.22%	\$163	17.00%	\$247	32.37%	\$273	36.93%	\$501	63.92%
\$250,000	\$350	26.33%	\$72	5.41%	\$373	38.80%	\$398	42.58%	\$626	63.92%
\$300,000	\$315	18.50%	(\$19)	(1.12%)	\$498	43.06%	\$523	46.28%	\$751	63.92%
\$400,000	\$244	9.99%	(\$201)	(8.23%)	\$748	48.34%	\$774	50.82%	\$1,001	63.92%
\$500,000	\$173	5.44%	(\$383)	(12.02%)	\$998	51.48%	\$1,024	53.50%	\$1,252	63.92%
\$600,000	\$103	2.61%	(\$565)	(14.38%)	\$1,249	53.57%	\$1,274	55.27%	\$1,502	63.92%
\$700,000	\$32	0.68%	(\$748)	(15.99%)	\$1,499	55.06%	\$1,525	56.52%	\$1,752	63.92%
\$800,000	(\$39)	(0.72%)	(\$930)	(17.16%)	\$1,749	56.17%	\$1,775	57.46%	\$2,003	63.92%
\$900,000	(\$110)	(1.78%)	(\$1,112)	(18.04%)	\$2,000	57.04%	\$2,025	58.19%	\$2,253	63.92%
\$1,000,000	(\$180)	(2.61%)	(\$1,294)	(18.74%)	\$2,250	57.73%	\$2,275	58.77%	\$2,503	63.92%
\$2,000,000	(\$888)	(6.19%)	(\$3,115)	(21.73%)	\$4,753	60.83%	\$4,779	61.36%	\$5,007	63.92%
\$3,000,000	(\$1,595)	(7.33%)	(\$4,936)	(22.68%)	\$7,257	61.86%	\$7,282	62.21%	\$7,510	63.92%
\$4,000,000	(\$2,303)	(7.89%)	(\$6,757)	(23.14%)	\$9,760	62.38%	\$9,785	62.64%	\$10,013	63.92%
\$5,000,000	(\$3,010)	(8.22%)	(\$8,578)	(23.42%)	\$12,263	62.68%	\$12,289	62.90%	\$12,517	63.92%
\$6,000,000	(\$3,718)	(8.44%)	(\$10,399)	(23.60%)	\$14,767	62.89%	\$14,792	63.07%	\$15,020	63.92%
\$7,000,000	(\$4,425)	(8.59%)	(\$12,221)	(23.73%)	\$17,270	63.04%	\$17,295	63.19%	\$17,523	63.92%
\$8,000,000	(\$5,133)	(8.71%)	(\$14,042)	(23.83%)	\$19,773	63.15%	\$19,799	63.28%	\$20,027	63.92%
\$9,000,000	(\$5,840)	(8.80%)	(\$15,863)	(23.91%)	\$22,277	63.23%	\$22,302	63.35%	\$22,530	63.92%
\$10,000,000	(\$6,548)	(8.87%)	(\$17,684)	(23.97%)	\$24,780	63.30%	\$24,805	63.41%	\$25,033	63.92%
\$15,000,000	(\$10,086)	(9.09%)	(\$26,789)	(24.15%)	\$37,296	63.51%	\$37,322	63.58%	\$37,550	63.92%
\$20,000,000	(\$13,623)	(9.20%)	(\$35,895)	(24.24%)	\$49,813	63.61%	\$49,838	63.66%	\$50,066	63.92%
\$25,000,000	(\$17,161)	(9.26%)	(\$45,000)	(24.29%)	\$62,330	63.67%	\$62,355	63.71%	\$62,583	63.92%
\$30,000,000	(\$20,698)	(9.31%)	(\$54,106)	(24.33%)	\$74,846	63.71%	\$74,872	63.75%	\$75,099	63.92%
\$35,000,000	(\$24,236)	(9.34%)	(\$63,212)	(24.35%)	\$87,363	63.74%	\$87,388	63.77%	\$87,616	63.92%
\$40,000,000	(\$27,774)	(9.36%)	(\$72,317)	(24.37%)	\$99,879	63.76%	\$99,905	63.79%	\$100,133	63.92%
\$45,000,000	(\$31,311)	(9.38%)	(\$81,423)	(24.39%)	\$112,396	63.78%	\$112,421	63.80%	\$112,649	63.92%
\$50,000,000	(\$34,849)	(9.39%)	(\$90,528)	(24.40%)	\$124,913	63.79%	\$124,938	63.81%	\$125,166	63.92%