

CITY OF LAMONT, 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	\$8.23500	\$65,786	\$0	\$65,786	
2026-27	\$5.67196	\$67,102	\$784	\$67,885	3.2%
2027-28	\$5.73819	\$68,420	\$793	\$69,213	2.0%
2028-29	\$5.51530	\$70,597	\$762	\$71,359	3.1%
2029-30	\$5.57482	\$72,017	\$770	\$72,788	2.0%
2030-31	\$5.35496	\$74,243	\$740	\$74,983	3.0%
2031-32	\$5.40831	\$75,622	\$747	\$76,369	1.8%
2032-33	\$5.20178	\$77,897	\$719	\$78,615	2.9%
2033-34	\$5.24976	\$79,235	\$725	\$79,960	1.7%
2034-35	\$5.05518	\$81,560	\$698	\$82,258	2.9%
2035-36	\$5.09846	\$82,860	\$704	\$83,565	1.6%

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	\$17,897,643	\$7,988,613	\$0	\$7,988,613
2026-27	\$12,991,653	\$11,968,608	\$0	\$11,968,608
2027-28	\$13,084,798	\$12,061,753	\$0	\$12,061,753
2028-29	\$13,961,383	\$12,938,338	\$0	\$12,938,338
2029-30	\$14,079,527	\$13,056,482	\$0	\$13,056,482
2030-31	\$15,025,590	\$14,002,545	\$0	\$14,002,545
2031-32	\$15,143,735	\$14,120,690	\$0	\$14,120,690
2032-33	\$16,136,159	\$15,113,114	\$0	\$15,113,114
2033-34	\$16,254,303	\$15,231,258	\$0	\$15,231,258
2034-35	\$17,295,052	\$16,272,007	\$0	\$16,272,007
2035-36	\$17,413,196	\$16,390,151	\$0	\$16,390,151

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	90.38%	-5.39%	84.99%	13.02%	0.00%	1.99%
2026-27	139.38%	-59.81%	79.58%	18.41%	0.00%	1.33%
2027-28	139.05%	-59.72%	79.34%	18.66%	0.00%	1.32%
2028-29	135.51%	-55.98%	79.53%	18.64%	0.00%	1.23%
2029-30	134.98%	-55.62%	79.35%	18.84%	0.00%	1.22%
2030-31	131.53%	-51.97%	79.56%	18.79%	0.00%	1.13%
2031-32	131.07%	-51.67%	79.40%	18.97%	0.00%	1.13%
2032-33	127.96%	-48.38%	79.57%	18.93%	0.00%	1.05%
2033-34	127.55%	-48.14%	79.42%	19.10%	0.00%	1.04%
2034-35	124.73%	-45.16%	79.57%	19.07%	0.00%	0.98%
2035-36	124.37%	-44.95%	79.42%	19.23%	0.00%	0.97%

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 LAMONT, 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	\$7,988,613	\$8.23500	\$65,786
2026-27	\$11,968,608	\$5.67196	\$67,885
2027-28	\$12,061,753	\$5.73819	\$69,213
2028-29	\$12,938,338	\$5.51530	\$71,359
2029-30	\$13,056,482	\$5.57482	\$72,788
2030-31	\$14,002,545	\$5.35496	\$74,983
2031-32	\$14,120,690	\$5.40831	\$76,369
2032-33	\$15,113,114	\$5.20178	\$78,615
2033-34	\$15,231,258	\$5.24976	\$79,960
2034-35	\$16,272,007	\$5.05518	\$82,258
2035-36	\$16,390,151	\$5.09846	\$83,565

CITY OF LAMONT, 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	\$7,988,613	\$8.23500	\$65,786
2026-27	\$8,161,794	\$8.23500	\$67,212
2027-28	\$8,384,265	\$8.23500	\$69,044
2028-29	\$8,733,828	\$8.10000	\$70,744
2029-30	\$8,966,699	\$8.10000	\$72,630
2030-31	\$9,336,464	\$8.10000	\$75,625
2031-32	\$9,580,256	\$8.10000	\$77,600
2032-33	\$9,971,267	\$8.10000	\$80,767
2033-34	\$10,226,585	\$8.10000	\$82,835
2034-35	\$10,639,963	\$8.10000	\$86,184
2035-36	\$10,907,383	\$8.10000	\$88,350

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	\$3,806,814	(\$2.56304)	\$673
2027-28	\$3,677,488	(\$2.49681)	\$168
2028-29	\$4,204,510	(\$2.58470)	\$615
2029-30	\$4,089,784	(\$2.52518)	\$157
2030-31	\$4,666,082	(\$2.74504)	-\$642
2031-32	\$4,540,434	(\$2.69169)	-\$1,231
2032-33	\$5,141,846	(\$2.89822)	-\$2,152
2033-34	\$5,004,673	(\$2.85024)	-\$2,875
2034-35	\$5,632,044	(\$3.04482)	-\$3,926
2035-36	\$5,482,768	(\$3.00154)	-\$4,785

CITY OF LAMONT, 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	\$195	\$331	\$50,000	\$51,515	\$195	\$276	\$50,000	\$58,947	\$176	\$48	\$151	\$48	\$195	\$316
\$100,000	\$123,480	\$391	\$661	\$100,000	\$103,030	\$391	\$552	\$100,000	\$117,894	\$372	\$364	\$346	\$364	\$391	\$631
\$150,000	\$185,220	\$586	\$992	\$150,000	\$154,545	\$586	\$828	\$150,000	\$176,842	\$567	\$679	\$542	\$679	\$586	\$947
\$200,000	\$246,960	\$956	\$1,322	\$200,000	\$206,060	\$956	\$1,103	\$200,000	\$235,789	\$762	\$995	\$737	\$995	\$781	\$1,263
\$250,000	\$308,700	\$1,327	\$1,653	\$250,000	\$257,575	\$1,327	\$1,379	\$250,000	\$294,736	\$958	\$1,311	\$932	\$1,311	\$976	\$1,578
\$300,000	\$370,440	\$1,698	\$1,984	\$300,000	\$309,090	\$1,698	\$1,655	\$300,000	\$353,683	\$1,153	\$1,626	\$1,127	\$1,626	\$1,172	\$1,894
\$400,000	\$493,920	\$2,439	\$2,645	\$400,000	\$412,120	\$2,439	\$2,207	\$400,000	\$471,578	\$1,543	\$2,258	\$1,518	\$2,258	\$1,562	\$2,525
\$500,000	\$617,400	\$3,180	\$3,306	\$500,000	\$515,151	\$3,180	\$2,759	\$500,000	\$589,472	\$1,934	\$2,889	\$1,909	\$2,889	\$1,953	\$3,157
\$600,000	\$740,880	\$3,921	\$3,967	\$600,000	\$618,181	\$3,921	\$3,310	\$600,000	\$707,366	\$2,325	\$3,520	\$2,299	\$3,520	\$2,344	\$3,788
\$700,000	\$864,360	\$4,662	\$4,629	\$700,000	\$721,211	\$4,662	\$3,862	\$700,000	\$825,261	\$2,715	\$4,151	\$2,690	\$4,151	\$2,734	\$4,419
\$800,000	\$987,840	\$5,403	\$5,290	\$800,000	\$824,241	\$5,403	\$4,414	\$800,000	\$943,155	\$3,106	\$4,783	\$3,080	\$4,783	\$3,125	\$5,051
\$900,000	\$1,111,320	\$6,145	\$5,951	\$900,000	\$927,271	\$6,145	\$4,965	\$900,000	\$1,061,050	\$3,496	\$5,414	\$3,471	\$5,414	\$3,515	\$5,682
\$1,000,000	\$1,234,800	\$6,886	\$6,612	\$1,000,000	\$1,030,301	\$6,886	\$5,517	\$1,000,000	\$1,178,944	\$3,887	\$6,045	\$3,862	\$6,045	\$3,906	\$6,313
\$2,000,000	\$2,469,600	\$14,297	\$13,225	\$2,000,000	\$2,060,602	\$14,297	\$11,034	\$2,000,000	\$2,357,888	\$7,793	\$12,359	\$7,768	\$12,359	\$7,812	\$12,626
\$3,000,000	\$3,704,400	\$21,709	\$19,837	\$3,000,000	\$3,090,903	\$21,709	\$16,552	\$3,000,000	\$3,536,832	\$11,699	\$18,672	\$11,674	\$18,672	\$11,718	\$18,940
\$4,000,000	\$4,939,200	\$29,120	\$26,449	\$4,000,000	\$4,121,204	\$29,120	\$22,069	\$4,000,000	\$4,715,776	\$15,605	\$24,985	\$15,580	\$24,985	\$15,624	\$25,253
\$5,000,000	\$6,174,000	\$36,532	\$33,062	\$5,000,000	\$5,151,505	\$36,532	\$27,586	\$5,000,000	\$5,894,720	\$19,511	\$31,298	\$19,486	\$31,298	\$19,530	\$31,566
\$6,000,000	\$7,408,800	\$43,943	\$39,674	\$6,000,000	\$6,181,806	\$43,943	\$33,103	\$6,000,000	\$7,073,664	\$23,417	\$37,611	\$23,392	\$37,611	\$23,436	\$37,879
\$7,000,000	\$8,643,600	\$51,355	\$46,286	\$7,000,000	\$7,212,107	\$51,355	\$38,621	\$7,000,000	\$8,252,608	\$27,323	\$43,925	\$27,298	\$43,925	\$27,342	\$44,192
\$8,000,000	\$9,878,400	\$58,766	\$52,898	\$8,000,000	\$8,242,408	\$58,766	\$44,138	\$8,000,000	\$9,431,552	\$31,229	\$50,238	\$31,204	\$50,238	\$31,248	\$50,506
\$9,000,000	\$11,113,200	\$66,178	\$59,511	\$9,000,000	\$9,272,709	\$66,178	\$49,655	\$9,000,000	\$10,610,496	\$35,135	\$56,551	\$35,110	\$56,551	\$35,154	\$56,819
\$10,000,000	\$12,348,000	\$73,589	\$66,123	\$10,000,000	\$10,303,010	\$73,589	\$55,172	\$10,000,000	\$11,789,440	\$39,041	\$62,864	\$39,016	\$62,864	\$39,060	\$63,132
\$15,000,000	\$18,522,000	\$110,647	\$99,185	\$15,000,000	\$15,454,515	\$110,647	\$82,758	\$15,000,000	\$17,684,160	\$58,571	\$94,430	\$58,546	\$94,430	\$58,590	\$94,698
\$20,000,000	\$24,696,000	\$147,704	\$132,246	\$20,000,000	\$20,606,020	\$147,704	\$110,344	\$20,000,000	\$23,578,880	\$78,101	\$125,996	\$78,076	\$125,996	\$78,120	\$126,264
\$25,000,000	\$30,870,000	\$184,762	\$165,308	\$25,000,000	\$25,757,525	\$184,762	\$137,931	\$25,000,000	\$29,473,600	\$97,631	\$157,562	\$97,605	\$157,562	\$97,650	\$157,830
\$30,000,000	\$37,044,000	\$221,819	\$198,369	\$30,000,000	\$30,909,030	\$221,819	\$165,517	\$30,000,000	\$35,368,320	\$117,161	\$189,128	\$117,135	\$189,128	\$117,180	\$189,396
\$35,000,000	\$43,218,000	\$258,877	\$231,431	\$35,000,000	\$36,060,535	\$258,877	\$193,103	\$35,000,000	\$41,263,040	\$136,691	\$220,694	\$136,665	\$220,694	\$136,710	\$220,962
\$40,000,000	\$49,392,000	\$295,934	\$264,492	\$40,000,000	\$41,212,040	\$295,934	\$220,689	\$40,000,000	\$47,157,760	\$156,221	\$252,260	\$156,195	\$252,260	\$156,240	\$252,528
\$45,000,000	\$55,566,000	\$332,992	\$297,554	\$45,000,000	\$46,363,545	\$332,992	\$248,275	\$45,000,000	\$53,052,480	\$175,751	\$283,826	\$175,725	\$283,826	\$175,770	\$284,094
\$50,000,000	\$61,740,000	\$370,049	\$330,615	\$50,000,000	\$51,515,050	\$370,049	\$275,861	\$50,000,000	\$58,947,200	\$195,281	\$315,392	\$195,255	\$315,392	\$195,300	\$315,660

CITY OF LAMONT, 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	\$135	69.29%	\$81	41.25%	(\$128)	(72.83%)	(\$103)	(68.26%)	\$120	61.63%
\$100,000	\$271	69.29%	\$161	41.25%	(\$8)	(2.17%)	\$17	5.00%	\$241	61.63%
\$150,000	\$406	69.29%	\$242	41.25%	\$112	19.80%	\$138	25.42%	\$361	61.63%
\$200,000	\$366	38.26%	\$147	15.37%	\$233	30.52%	\$258	35.02%	\$481	61.63%
\$250,000	\$326	24.57%	\$52	3.94%	\$353	36.86%	\$378	40.59%	\$602	61.63%
\$300,000	\$286	16.85%	(\$42)	(2.50%)	\$473	41.06%	\$499	44.24%	\$722	61.63%
\$400,000	\$206	8.45%	(\$232)	(9.51%)	\$714	46.26%	\$739	48.71%	\$963	61.63%
\$500,000	\$126	3.97%	(\$421)	(13.25%)	\$955	49.37%	\$980	51.35%	\$1,204	61.63%
\$600,000	\$46	1.18%	(\$611)	(15.58%)	\$1,196	51.43%	\$1,221	53.10%	\$1,444	61.63%
\$700,000	(\$34)	(0.72%)	(\$800)	(17.16%)	\$1,436	52.90%	\$1,462	54.34%	\$1,685	61.63%
\$800,000	(\$114)	(2.10%)	(\$990)	(18.31%)	\$1,677	53.99%	\$1,702	55.26%	\$1,926	61.63%
\$900,000	(\$193)	(3.15%)	(\$1,179)	(19.19%)	\$1,918	54.85%	\$1,943	55.98%	\$2,166	61.63%
\$1,000,000	(\$273)	(3.97%)	(\$1,368)	(19.87%)	\$2,158	55.53%	\$2,184	56.55%	\$2,407	61.63%
\$2,000,000	(\$1,073)	(7.50%)	(\$3,263)	(22.82%)	\$4,566	58.59%	\$4,591	59.10%	\$4,814	61.63%
\$3,000,000	(\$1,872)	(8.62%)	(\$5,157)	(23.76%)	\$6,973	59.60%	\$6,998	59.95%	\$7,222	61.63%
\$4,000,000	(\$2,671)	(9.17%)	(\$7,051)	(24.21%)	\$9,380	60.11%	\$9,405	60.37%	\$9,629	61.63%
\$5,000,000	(\$3,470)	(9.50%)	(\$8,946)	(24.49%)	\$11,787	60.41%	\$11,813	60.62%	\$12,036	61.63%
\$6,000,000	(\$4,269)	(9.72%)	(\$10,840)	(24.67%)	\$14,194	60.62%	\$14,220	60.79%	\$14,443	61.63%
\$7,000,000	(\$5,069)	(9.87%)	(\$12,734)	(24.80%)	\$16,602	60.76%	\$16,627	60.91%	\$16,850	61.63%
\$8,000,000	(\$5,868)	(9.98%)	(\$14,628)	(24.89%)	\$19,009	60.87%	\$19,034	61.00%	\$19,258	61.63%
\$9,000,000	(\$6,667)	(10.07%)	(\$16,523)	(24.97%)	\$21,416	60.95%	\$21,441	61.07%	\$21,665	61.63%
\$10,000,000	(\$7,466)	(10.15%)	(\$18,417)	(25.03%)	\$23,823	61.02%	\$23,849	61.13%	\$24,072	61.63%
\$15,000,000	(\$11,462)	(10.36%)	(\$27,888)	(25.20%)	\$35,859	61.22%	\$35,885	61.29%	\$36,108	61.63%
\$20,000,000	(\$15,458)	(10.47%)	(\$37,360)	(25.29%)	\$47,895	61.32%	\$47,921	61.38%	\$48,144	61.63%
\$25,000,000	(\$19,454)	(10.53%)	(\$46,831)	(25.35%)	\$59,931	61.39%	\$59,957	61.43%	\$60,180	61.63%
\$30,000,000	(\$23,450)	(10.57%)	(\$56,303)	(25.38%)	\$71,967	61.43%	\$71,993	61.46%	\$72,216	61.63%
\$35,000,000	(\$27,446)	(10.60%)	(\$65,774)	(25.41%)	\$84,003	61.46%	\$84,029	61.49%	\$84,252	61.63%
\$40,000,000	(\$31,442)	(10.62%)	(\$75,245)	(25.43%)	\$96,039	61.48%	\$96,065	61.50%	\$96,288	61.63%
\$45,000,000	(\$35,438)	(10.64%)	(\$84,717)	(25.44%)	\$108,075	61.49%	\$108,101	61.52%	\$108,324	61.63%
\$50,000,000	(\$39,434)	(10.66%)	(\$94,188)	(25.45%)	\$120,111	61.51%	\$120,137	61.53%	\$120,360	61.63%