

CITY OF LAMONI, 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	\$8.12624	\$353,579	\$0	\$353,579	
2026-27	\$4.88750	\$360,651	\$4,987	\$365,638	3.4%
2027-28	\$4.95508	\$370,122	\$5,056	\$375,177	2.6%
2028-29	\$4.81803	\$382,681	\$4,916	\$387,596	3.3%
2029-30	\$4.87992	\$392,270	\$4,979	\$397,249	2.5%
2030-31	\$4.74315	\$405,195	\$4,839	\$410,034	3.2%
2031-32	\$4.79980	\$414,632	\$4,897	\$419,529	2.3%
2032-33	\$4.66663	\$427,919	\$4,761	\$432,681	3.1%
2033-34	\$4.71855	\$437,200	\$4,814	\$442,014	2.2%
2034-35	\$4.58885	\$450,855	\$4,682	\$455,537	3.1%
2035-36	\$4.63650	\$459,977	\$4,731	\$464,708	2.0%

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	\$84,504,421	\$43,510,822	\$924,280	\$44,435,102
2026-27	\$76,857,771	\$74,810,826	\$1,035,194	\$75,846,020
2027-28	\$77,762,608	\$75,715,664	\$1,035,194	\$76,750,857
2028-29	\$82,545,783	\$80,447,079	\$1,086,953	\$81,534,032
2029-30	\$83,503,621	\$81,404,916	\$1,086,953	\$82,491,870
2030-31	\$88,600,686	\$86,447,634	\$1,141,301	\$87,588,935
2031-32	\$89,558,524	\$87,405,472	\$1,141,301	\$88,546,773
2032-33	\$94,928,160	\$92,718,043	\$1,198,366	\$93,916,409
2033-34	\$95,885,998	\$93,675,881	\$1,198,366	\$94,874,247
2034-35	\$101,540,413	\$99,270,378	\$1,258,284	\$100,528,662
2035-36	\$102,498,251	\$100,228,215	\$1,258,284	\$101,486,500

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	68.48%	-1.93%	66.56%	27.65%	5.58%	0.00%
2026-27	92.57%	-23.22%	69.36%	26.12%	4.08%	0.00%
2027-28	91.85%	-23.09%	68.76%	26.78%	4.03%	0.00%
2028-29	90.26%	-21.86%	68.40%	27.38%	3.83%	0.00%
2029-30	89.55%	-21.68%	67.87%	27.95%	3.79%	0.00%
2030-31	88.04%	-20.48%	67.56%	28.49%	3.60%	0.00%
2031-32	87.40%	-20.32%	67.08%	29.01%	3.56%	0.00%
2032-33	86.00%	-19.22%	66.78%	29.51%	3.39%	0.00%
2033-34	85.43%	-19.09%	66.34%	29.99%	3.36%	0.00%
2034-35	84.13%	-18.07%	66.06%	30.46%	3.20%	0.00%
2035-36	83.61%	-17.96%	65.66%	30.90%	3.17%	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 LAMONI, 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	\$43,510,822	\$8.12624	\$353,579
2026-27	\$74,810,826	\$4.88750	\$365,638
2027-28	\$75,715,664	\$4.95508	\$375,177
2028-29	\$80,447,079	\$4.81803	\$387,596
2029-30	\$81,404,916	\$4.87992	\$397,249
2030-31	\$86,447,634	\$4.74315	\$410,034
2031-32	\$87,405,472	\$4.79980	\$419,529
2032-33	\$92,718,043	\$4.66663	\$432,681
2033-34	\$93,675,881	\$4.71855	\$442,014
2034-35	\$99,270,378	\$4.58885	\$455,537
2035-36	\$100,228,215	\$4.63650	\$464,708

CITY OF LAMONI, 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	\$43,510,822	\$8.12624	\$353,579
2026-27	\$45,483,682	\$7.96690	\$362,364
2027-28	\$46,800,350	\$7.88802	\$369,162
2028-29	\$49,109,507	\$7.88802	\$387,377
2029-30	\$50,467,545	\$7.88802	\$398,089
2030-31	\$52,922,813	\$7.88802	\$417,456
2031-32	\$54,324,289	\$7.88802	\$428,511
2032-33	\$56,933,089	\$7.88802	\$449,089
2033-34	\$58,380,411	\$7.88802	\$460,506
2034-35	\$61,150,632	\$7.88802	\$482,358
2035-36	\$62,646,090	\$7.88802	\$494,154

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	\$29,327,144	(\$3.07940)	\$3,274
2027-28	\$28,915,314	(\$2.93294)	\$6,015
2028-29	\$31,337,572	(\$3.06999)	\$220
2029-30	\$30,937,371	(\$3.00810)	-\$840
2030-31	\$33,524,822	(\$3.14487)	-\$7,422
2031-32	\$33,081,183	(\$3.08822)	-\$8,982
2032-33	\$35,784,954	(\$3.22139)	-\$16,409
2033-34	\$35,295,470	(\$3.16947)	-\$18,492
2034-35	\$38,119,746	(\$3.29917)	-\$26,821
2035-36	\$37,582,125	(\$3.25152)	-\$29,446

CITY OF LAMONI, 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	\$193	\$293	\$50,000	\$51,515	\$193	\$244	\$50,000	\$58,947	\$174	\$42	\$149	\$42	\$193	\$280
\$100,000	\$123,480	\$385	\$586	\$100,000	\$103,030	\$385	\$489	\$100,000	\$117,894	\$367	\$322	\$342	\$322	\$385	\$559
\$150,000	\$185,220	\$578	\$879	\$150,000	\$154,545	\$578	\$733	\$150,000	\$176,842	\$559	\$602	\$534	\$602	\$578	\$839
\$200,000	\$246,960	\$944	\$1,171	\$200,000	\$206,060	\$944	\$977	\$200,000	\$235,789	\$752	\$881	\$727	\$881	\$771	\$1,118
\$250,000	\$308,700	\$1,310	\$1,464	\$250,000	\$257,575	\$1,310	\$1,222	\$250,000	\$294,736	\$945	\$1,161	\$920	\$1,161	\$964	\$1,398
\$300,000	\$370,440	\$1,675	\$1,757	\$300,000	\$309,090	\$1,675	\$1,466	\$300,000	\$353,683	\$1,138	\$1,440	\$1,113	\$1,440	\$1,156	\$1,678
\$400,000	\$493,920	\$2,407	\$2,343	\$400,000	\$412,120	\$2,407	\$1,955	\$400,000	\$471,578	\$1,523	\$2,000	\$1,498	\$2,000	\$1,542	\$2,237
\$500,000	\$617,400	\$3,138	\$2,928	\$500,000	\$515,151	\$3,138	\$2,443	\$500,000	\$589,472	\$1,909	\$2,559	\$1,883	\$2,559	\$1,927	\$2,796
\$600,000	\$740,880	\$3,869	\$3,514	\$600,000	\$618,181	\$3,869	\$2,932	\$600,000	\$707,366	\$2,294	\$3,118	\$2,269	\$3,118	\$2,313	\$3,355
\$700,000	\$864,360	\$4,601	\$4,100	\$700,000	\$721,211	\$4,601	\$3,421	\$700,000	\$825,261	\$2,679	\$3,677	\$2,654	\$3,677	\$2,698	\$3,914
\$800,000	\$987,840	\$5,332	\$4,685	\$800,000	\$824,241	\$5,332	\$3,909	\$800,000	\$943,155	\$3,065	\$4,236	\$3,040	\$4,236	\$3,084	\$4,474
\$900,000	\$1,111,320	\$6,063	\$5,271	\$900,000	\$927,271	\$6,063	\$4,398	\$900,000	\$1,061,050	\$3,450	\$4,796	\$3,425	\$4,796	\$3,469	\$5,033
\$1,000,000	\$1,234,800	\$6,795	\$5,857	\$1,000,000	\$1,030,301	\$6,795	\$4,887	\$1,000,000	\$1,178,944	\$3,836	\$5,355	\$3,811	\$5,355	\$3,854	\$5,592
\$2,000,000	\$2,469,600	\$14,108	\$11,714	\$2,000,000	\$2,060,602	\$14,108	\$9,774	\$2,000,000	\$2,357,888	\$7,690	\$10,947	\$7,665	\$10,947	\$7,709	\$11,184
\$3,000,000	\$3,704,400	\$21,422	\$17,571	\$3,000,000	\$3,090,903	\$21,422	\$14,661	\$3,000,000	\$3,536,832	\$11,545	\$16,539	\$11,519	\$16,539	\$11,563	\$16,776
\$4,000,000	\$4,939,200	\$28,736	\$23,427	\$4,000,000	\$4,121,204	\$28,736	\$19,547	\$4,000,000	\$4,715,776	\$15,399	\$22,130	\$15,374	\$22,130	\$15,418	\$22,368
\$5,000,000	\$6,174,000	\$36,049	\$29,284	\$5,000,000	\$5,151,505	\$36,049	\$24,434	\$5,000,000	\$5,894,720	\$19,253	\$27,722	\$19,228	\$27,722	\$19,272	\$27,960
\$6,000,000	\$7,408,800	\$43,363	\$35,141	\$6,000,000	\$6,181,806	\$43,363	\$29,321	\$6,000,000	\$7,073,664	\$23,108	\$33,314	\$23,083	\$33,314	\$23,126	\$33,551
\$7,000,000	\$8,643,600	\$50,676	\$40,998	\$7,000,000	\$7,212,107	\$50,676	\$34,208	\$7,000,000	\$8,252,608	\$26,962	\$38,906	\$26,937	\$38,906	\$26,981	\$39,143
\$8,000,000	\$9,878,400	\$57,990	\$46,855	\$8,000,000	\$8,242,408	\$57,990	\$39,095	\$8,000,000	\$9,431,552	\$30,817	\$44,498	\$30,791	\$44,498	\$30,835	\$44,735
\$9,000,000	\$11,113,200	\$65,304	\$52,712	\$9,000,000	\$9,272,709	\$65,304	\$43,982	\$9,000,000	\$10,610,496	\$34,671	\$50,090	\$34,646	\$50,090	\$34,690	\$50,327
\$10,000,000	\$12,348,000	\$72,617	\$58,568	\$10,000,000	\$10,303,010	\$72,617	\$48,869	\$10,000,000	\$11,789,440	\$38,525	\$55,682	\$38,500	\$55,682	\$38,544	\$55,919
\$15,000,000	\$18,522,000	\$109,185	\$87,853	\$15,000,000	\$15,454,515	\$109,185	\$73,303	\$15,000,000	\$17,684,160	\$57,797	\$83,641	\$57,772	\$83,641	\$57,816	\$83,879
\$20,000,000	\$24,696,000	\$145,753	\$117,137	\$20,000,000	\$20,606,020	\$145,753	\$97,737	\$20,000,000	\$23,578,880	\$77,069	\$111,601	\$77,044	\$111,601	\$77,088	\$111,838
\$25,000,000	\$30,870,000	\$182,322	\$146,421	\$25,000,000	\$25,757,525	\$182,322	\$122,172	\$25,000,000	\$29,473,600	\$96,341	\$139,561	\$96,316	\$139,561	\$96,360	\$139,798
\$30,000,000	\$37,044,000	\$218,890	\$175,705	\$30,000,000	\$30,909,030	\$218,890	\$146,606	\$30,000,000	\$35,368,320	\$115,613	\$167,520	\$115,588	\$167,520	\$115,632	\$167,757
\$35,000,000	\$43,218,000	\$255,458	\$204,989	\$35,000,000	\$36,060,535	\$255,458	\$171,041	\$35,000,000	\$41,263,040	\$134,886	\$195,480	\$134,860	\$195,480	\$134,904	\$195,717
\$40,000,000	\$49,392,000	\$292,026	\$234,274	\$40,000,000	\$41,212,040	\$292,026	\$195,475	\$40,000,000	\$47,157,760	\$154,158	\$223,439	\$154,132	\$223,439	\$154,176	\$223,676
\$45,000,000	\$55,566,000	\$328,594	\$263,558	\$45,000,000	\$46,363,545	\$328,594	\$219,909	\$45,000,000	\$53,052,480	\$173,430	\$251,399	\$173,405	\$251,399	\$173,448	\$251,636
\$50,000,000	\$61,740,000	\$365,162	\$292,842	\$50,000,000	\$51,515,050	\$365,162	\$244,344	\$50,000,000	\$58,947,200	\$192,702	\$279,358	\$192,677	\$279,358	\$192,720	\$279,595

CITY OF LAMONI, 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	\$100	51.95%	\$52	26.79%	(\$132)	(75.61%)	(\$107)	(71.51%)	\$87	45.08%
\$100,000	\$200	51.95%	\$103	26.79%	(\$45)	(12.19%)	(\$20)	(5.75%)	\$174	45.08%
\$150,000	\$300	51.95%	\$155	26.79%	\$42	7.54%	\$67	12.58%	\$261	45.08%
\$200,000	\$228	24.11%	\$34	3.55%	\$129	17.15%	\$154	21.19%	\$348	45.08%
\$250,000	\$155	11.81%	(\$88)	(6.71%)	\$216	22.85%	\$241	26.20%	\$434	45.08%
\$300,000	\$82	4.89%	(\$209)	(12.48%)	\$303	26.62%	\$328	29.47%	\$521	45.08%
\$400,000	(\$64)	(2.65%)	(\$452)	(18.77%)	\$477	31.29%	\$502	33.48%	\$695	45.08%
\$500,000	(\$210)	(6.68%)	(\$694)	(22.13%)	\$650	34.07%	\$675	35.86%	\$869	45.08%
\$600,000	(\$355)	(9.18%)	(\$937)	(24.22%)	\$824	35.92%	\$849	37.42%	\$1,043	45.08%
\$700,000	(\$501)	(10.89%)	(\$1,180)	(25.65%)	\$998	37.24%	\$1,023	38.53%	\$1,216	45.08%
\$800,000	(\$647)	(12.13%)	(\$1,423)	(26.68%)	\$1,172	38.23%	\$1,197	39.36%	\$1,390	45.08%
\$900,000	(\$792)	(13.07%)	(\$1,665)	(27.46%)	\$1,345	38.99%	\$1,370	40.01%	\$1,564	45.08%
\$1,000,000	(\$938)	(13.80%)	(\$1,908)	(28.08%)	\$1,519	39.60%	\$1,544	40.52%	\$1,738	45.08%
\$2,000,000	(\$2,395)	(16.97%)	(\$4,335)	(30.72%)	\$3,257	42.35%	\$3,282	42.81%	\$3,475	45.08%
\$3,000,000	(\$3,851)	(17.98%)	(\$6,761)	(31.56%)	\$4,994	43.26%	\$5,019	43.57%	\$5,213	45.08%
\$4,000,000	(\$5,308)	(18.47%)	(\$9,188)	(31.97%)	\$6,732	43.71%	\$6,757	43.95%	\$6,950	45.08%
\$5,000,000	(\$6,765)	(18.77%)	(\$11,615)	(32.22%)	\$8,469	43.99%	\$8,494	44.18%	\$8,688	45.08%
\$6,000,000	(\$8,222)	(18.96%)	(\$14,042)	(32.38%)	\$10,207	44.17%	\$10,232	44.33%	\$10,425	45.08%
\$7,000,000	(\$9,679)	(19.10%)	(\$16,468)	(32.50%)	\$11,944	44.30%	\$11,969	44.43%	\$12,163	45.08%
\$8,000,000	(\$11,135)	(19.20%)	(\$18,895)	(32.58%)	\$13,682	44.40%	\$13,707	44.51%	\$13,900	45.08%
\$9,000,000	(\$12,592)	(19.28%)	(\$21,322)	(32.65%)	\$15,419	44.47%	\$15,444	44.58%	\$15,638	45.08%
\$10,000,000	(\$14,049)	(19.35%)	(\$23,749)	(32.70%)	\$17,157	44.53%	\$17,182	44.63%	\$17,375	45.08%
\$15,000,000	(\$21,333)	(19.54%)	(\$35,882)	(32.86%)	\$25,844	44.71%	\$25,869	44.78%	\$26,063	45.08%
\$20,000,000	(\$28,617)	(19.63%)	(\$48,016)	(32.94%)	\$34,532	44.81%	\$34,557	44.85%	\$34,750	45.08%
\$25,000,000	(\$35,900)	(19.69%)	(\$60,150)	(32.99%)	\$43,219	44.86%	\$43,244	44.90%	\$43,438	45.08%
\$30,000,000	(\$43,184)	(19.73%)	(\$72,283)	(33.02%)	\$51,907	44.90%	\$51,932	44.93%	\$52,125	45.08%
\$35,000,000	(\$50,468)	(19.76%)	(\$84,417)	(33.05%)	\$60,594	44.92%	\$60,619	44.95%	\$60,813	45.08%
\$40,000,000	(\$57,752)	(19.78%)	(\$96,551)	(33.06%)	\$69,282	44.94%	\$69,307	44.97%	\$69,500	45.08%
\$45,000,000	(\$65,036)	(19.79%)	(\$108,685)	(33.08%)	\$77,969	44.96%	\$77,994	44.98%	\$78,188	45.08%
\$50,000,000	(\$72,320)	(19.80%)	(\$120,818)	(33.09%)	\$86,657	44.97%	\$86,682	44.99%	\$86,875	45.08%