

CITY OF LAMBS GROVE, 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	\$8.12786	\$64,796	\$0	\$64,796	
2026-27	\$4.28560	\$66,092	\$0	\$66,092	2.0%
2027-28	\$4.30954	\$66,423	\$0	\$66,423	0.5%
2028-29	\$4.19560	\$67,751	\$0	\$67,751	2.0%
2029-30	\$4.21658	\$68,090	\$0	\$68,090	0.5%
2030-31	\$4.10420	\$69,452	\$0	\$69,452	2.0%
2031-32	\$4.12472	\$69,799	\$0	\$69,799	0.5%
2032-33	\$4.01618	\$71,195	\$0	\$71,195	2.0%
2033-34	\$4.03626	\$71,551	\$0	\$71,551	0.5%
2034-35	\$3.93134	\$72,982	\$0	\$72,982	2.0%
2035-36	\$3.95100	\$73,347	\$0	\$73,347	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	\$17,173,936	\$7,972,143	\$0	\$7,972,143
2026-27	\$15,651,106	\$15,421,976	\$0	\$15,421,976
2027-28	\$15,642,106	\$15,412,976	\$0	\$15,412,976
2028-29	\$16,377,294	\$16,148,164	\$0	\$16,148,164
2029-30	\$16,377,294	\$16,148,164	\$0	\$16,148,164
2030-31	\$17,151,251	\$16,922,121	\$0	\$16,922,121
2031-32	\$17,151,251	\$16,922,121	\$0	\$16,922,121
2032-33	\$17,956,165	\$17,727,035	\$0	\$17,727,035
2033-34	\$17,956,165	\$17,727,035	\$0	\$17,727,035
2034-35	\$18,793,276	\$18,564,146	\$0	\$18,564,146
2035-36	\$18,793,276	\$18,564,146	\$0	\$18,564,146

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	101.55%	-2.08%	99.47%	0.00%	0.00%	0.53%
2026-27	120.64%	-20.91%	99.73%	0.00%	0.00%	0.27%
2027-28	120.71%	-20.98%	99.73%	0.00%	0.00%	0.27%
2028-29	119.82%	-20.08%	99.74%	0.00%	0.00%	0.26%
2029-30	119.82%	-20.08%	99.74%	0.00%	0.00%	0.26%
2030-31	118.91%	-19.16%	99.75%	0.00%	0.00%	0.25%
2031-32	118.91%	-19.16%	99.75%	0.00%	0.00%	0.25%
2032-33	118.06%	-18.29%	99.76%	0.00%	0.00%	0.24%
2033-34	118.06%	-18.29%	99.76%	0.00%	0.00%	0.24%
2034-35	117.24%	-17.47%	99.77%	0.00%	0.00%	0.23%
2035-36	117.24%	-17.47%	99.77%	0.00%	0.00%	0.23%

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 LAMBS GROVE, 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	\$7,972,143	\$8.12786	\$64,796
2026-27	\$15,421,976	\$4.28560	\$66,092
2027-28	\$15,412,976	\$4.30954	\$66,423
2028-29	\$16,148,164	\$4.19560	\$67,751
2029-30	\$16,148,164	\$4.21658	\$68,090
2030-31	\$16,922,121	\$4.10420	\$69,452
2031-32	\$16,922,121	\$4.12472	\$69,799
2032-33	\$17,727,035	\$4.01618	\$71,195
2033-34	\$17,727,035	\$4.03626	\$71,551
2034-35	\$18,564,146	\$3.93134	\$72,982
2035-36	\$18,564,146	\$3.95100	\$73,347

CITY OF LAMBS GROVE, 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	\$7,972,143	\$8.12786	\$64,796
2026-27	\$7,953,402	\$8.12786	\$64,644
2027-28	\$8,127,970	\$8.12786	\$66,063
2028-29	\$8,375,515	\$8.10000	\$67,842
2029-30	\$8,559,214	\$8.10000	\$69,330
2030-31	\$8,819,702	\$8.10000	\$71,440
2031-32	\$9,012,982	\$8.10000	\$73,005
2032-33	\$9,287,081	\$8.10000	\$75,225
2033-34	\$9,490,478	\$8.10000	\$76,873
2034-35	\$9,778,911	\$8.10000	\$79,209
2035-36	\$9,992,925	\$8.10000	\$80,943

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	\$7,468,574	(\$3.84226)	\$1,448
2027-28	\$7,285,005	(\$3.81832)	\$360
2028-29	\$7,772,649	(\$3.90440)	-\$90
2029-30	\$7,588,950	(\$3.88342)	-\$1,240
2030-31	\$8,102,418	(\$3.99580)	-\$1,988
2031-32	\$7,909,138	(\$3.97528)	-\$3,206
2032-33	\$8,439,955	(\$4.08382)	-\$4,030
2033-34	\$8,236,557	(\$4.06374)	-\$5,322
2034-35	\$8,785,235	(\$4.16866)	-\$6,227
2035-36	\$8,571,221	(\$4.14900)	-\$7,596

CITY OF LAMBS GROVE, 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	\$253	\$50,000	\$51,515	\$193	\$211	\$50,000	\$58,947	\$174	\$37	\$149	\$37	\$193	\$242
\$100,000	\$123,480	\$386	\$507	\$100,000	\$103,030	\$386	\$423	\$100,000	\$117,894	\$367	\$279	\$342	\$279	\$386	\$484
\$150,000	\$185,220	\$578	\$760	\$150,000	\$154,545	\$578	\$634	\$150,000	\$176,842	\$560	\$521	\$535	\$521	\$578	\$726
\$200,000	\$246,960	\$944	\$1,014	\$200,000	\$206,060	\$944	\$846	\$200,000	\$235,789	\$752	\$763	\$727	\$763	\$771	\$968
\$250,000	\$308,700	\$1,310	\$1,267	\$250,000	\$257,575	\$1,310	\$1,057	\$250,000	\$294,736	\$945	\$1,004	\$920	\$1,004	\$964	\$1,210
\$300,000	\$370,440	\$1,676	\$1,520	\$300,000	\$309,090	\$1,676	\$1,269	\$300,000	\$353,683	\$1,138	\$1,246	\$1,113	\$1,246	\$1,157	\$1,452
\$400,000	\$493,920	\$2,407	\$2,027	\$400,000	\$412,120	\$2,407	\$1,691	\$400,000	\$471,578	\$1,523	\$1,730	\$1,498	\$1,730	\$1,542	\$1,935
\$500,000	\$617,400	\$3,139	\$2,534	\$500,000	\$515,151	\$3,139	\$2,114	\$500,000	\$589,472	\$1,909	\$2,214	\$1,884	\$2,214	\$1,928	\$2,419
\$600,000	\$740,880	\$3,870	\$3,041	\$600,000	\$618,181	\$3,870	\$2,537	\$600,000	\$707,366	\$2,294	\$2,698	\$2,269	\$2,698	\$2,313	\$2,903
\$700,000	\$864,360	\$4,602	\$3,548	\$700,000	\$721,211	\$4,602	\$2,960	\$700,000	\$825,261	\$2,680	\$3,182	\$2,655	\$3,182	\$2,699	\$3,387
\$800,000	\$987,840	\$5,333	\$4,054	\$800,000	\$824,241	\$5,333	\$3,383	\$800,000	\$943,155	\$3,065	\$3,666	\$3,040	\$3,666	\$3,084	\$3,871
\$900,000	\$1,111,320	\$6,065	\$4,561	\$900,000	\$927,271	\$6,065	\$3,806	\$900,000	\$1,061,050	\$3,451	\$4,150	\$3,426	\$4,150	\$3,470	\$4,355
\$1,000,000	\$1,234,800	\$6,796	\$5,068	\$1,000,000	\$1,030,301	\$6,796	\$4,229	\$1,000,000	\$1,178,944	\$3,836	\$4,633	\$3,811	\$4,633	\$3,855	\$4,839
\$2,000,000	\$2,469,600	\$14,111	\$10,136	\$2,000,000	\$2,060,602	\$14,111	\$8,457	\$2,000,000	\$2,357,888	\$7,692	\$9,472	\$7,667	\$9,472	\$7,710	\$9,677
\$3,000,000	\$3,704,400	\$21,426	\$15,204	\$3,000,000	\$3,090,903	\$21,426	\$12,686	\$3,000,000	\$3,536,832	\$11,547	\$14,311	\$11,522	\$14,311	\$11,566	\$14,516
\$4,000,000	\$4,939,200	\$28,741	\$20,271	\$4,000,000	\$4,121,204	\$28,741	\$16,914	\$4,000,000	\$4,715,776	\$15,402	\$19,149	\$15,377	\$19,149	\$15,421	\$19,354
\$5,000,000	\$6,174,000	\$36,056	\$25,339	\$5,000,000	\$5,151,505	\$36,056	\$21,143	\$5,000,000	\$5,894,720	\$19,257	\$23,988	\$19,232	\$23,988	\$19,276	\$24,193
\$6,000,000	\$7,408,800	\$43,371	\$30,407	\$6,000,000	\$6,181,806	\$43,371	\$25,371	\$6,000,000	\$7,073,664	\$23,112	\$28,827	\$23,087	\$28,827	\$23,131	\$29,032
\$7,000,000	\$8,643,600	\$50,687	\$35,475	\$7,000,000	\$7,212,107	\$50,687	\$29,600	\$7,000,000	\$8,252,608	\$26,968	\$33,665	\$26,942	\$33,665	\$26,986	\$33,870
\$8,000,000	\$9,878,400	\$58,002	\$40,543	\$8,000,000	\$8,242,408	\$58,002	\$33,828	\$8,000,000	\$9,431,552	\$30,823	\$38,504	\$30,798	\$38,504	\$30,841	\$38,709
\$9,000,000	\$11,113,200	\$65,317	\$45,611	\$9,000,000	\$9,272,709	\$65,317	\$38,057	\$9,000,000	\$10,610,496	\$34,678	\$43,342	\$34,653	\$43,342	\$34,697	\$43,548
\$10,000,000	\$12,348,000	\$72,632	\$50,679	\$10,000,000	\$10,303,010	\$72,632	\$42,286	\$10,000,000	\$11,789,440	\$38,533	\$48,181	\$38,508	\$48,181	\$38,552	\$48,386
\$15,000,000	\$18,522,000	\$109,207	\$76,018	\$15,000,000	\$15,454,515	\$109,207	\$63,428	\$15,000,000	\$17,684,160	\$57,809	\$72,374	\$57,784	\$72,374	\$57,828	\$72,579
\$20,000,000	\$24,696,000	\$145,782	\$101,357	\$20,000,000	\$20,606,020	\$145,782	\$84,571	\$20,000,000	\$23,578,880	\$77,085	\$96,567	\$77,060	\$96,567	\$77,103	\$96,772
\$25,000,000	\$30,870,000	\$182,358	\$126,697	\$25,000,000	\$25,757,525	\$182,358	\$105,714	\$25,000,000	\$29,473,600	\$96,361	\$120,760	\$96,336	\$120,760	\$96,379	\$120,966
\$30,000,000	\$37,044,000	\$218,933	\$152,036	\$30,000,000	\$30,909,030	\$218,933	\$126,857	\$30,000,000	\$35,368,320	\$115,637	\$144,953	\$115,611	\$144,953	\$115,655	\$145,159
\$35,000,000	\$43,218,000	\$255,509	\$177,375	\$35,000,000	\$36,060,535	\$255,509	\$148,000	\$35,000,000	\$41,263,040	\$134,912	\$169,147	\$134,887	\$169,147	\$134,931	\$169,352
\$40,000,000	\$49,392,000	\$292,084	\$202,715	\$40,000,000	\$41,212,040	\$292,084	\$169,142	\$40,000,000	\$47,157,760	\$154,188	\$193,340	\$154,163	\$193,340	\$154,207	\$193,545
\$45,000,000	\$55,566,000	\$328,659	\$228,054	\$45,000,000	\$46,363,545	\$328,659	\$190,285	\$45,000,000	\$53,052,480	\$173,464	\$217,533	\$173,439	\$217,533	\$173,483	\$217,738
\$50,000,000	\$61,740,000	\$365,235	\$253,393	\$50,000,000	\$51,515,050	\$365,235	\$211,428	\$50,000,000	\$58,947,200	\$192,740	\$241,726	\$192,715	\$241,726	\$192,759	\$241,931

CITY OF LAMBS GROVE, 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	\$61	31.46%	\$19	9.69%	(\$137)	(78.90%)	(\$112)	(75.36%)	\$49	25.51%
\$100,000	\$121	31.46%	\$37	9.69%	(\$88)	(24.04%)	(\$63)	(18.47%)	\$98	25.51%
\$150,000	\$182	31.46%	\$56	9.69%	(\$39)	(6.97%)	(\$14)	(2.61%)	\$148	25.51%
\$200,000	\$70	7.37%	(\$98)	(10.41%)	\$10	1.35%	\$35	4.84%	\$197	25.51%
\$250,000	(\$43)	(3.27%)	(\$253)	(19.29%)	\$59	6.28%	\$84	9.17%	\$246	25.51%
\$300,000	(\$155)	(9.26%)	(\$407)	(24.29%)	\$109	9.54%	\$134	12.00%	\$295	25.51%
\$400,000	(\$380)	(15.78%)	(\$716)	(29.73%)	\$207	13.58%	\$232	15.48%	\$393	25.51%
\$500,000	(\$605)	(19.26%)	(\$1,024)	(32.64%)	\$305	15.99%	\$330	17.53%	\$492	25.51%
\$600,000	(\$829)	(21.43%)	(\$1,333)	(34.44%)	\$404	17.59%	\$429	18.89%	\$590	25.51%
\$700,000	(\$1,054)	(22.91%)	(\$1,642)	(35.67%)	\$502	18.73%	\$527	19.85%	\$688	25.51%
\$800,000	(\$1,279)	(23.98%)	(\$1,950)	(36.57%)	\$600	19.58%	\$625	20.57%	\$787	25.51%
\$900,000	(\$1,504)	(24.79%)	(\$2,259)	(37.25%)	\$699	20.24%	\$724	21.12%	\$885	25.51%
\$1,000,000	(\$1,728)	(25.43%)	(\$2,568)	(37.78%)	\$797	20.77%	\$822	21.57%	\$983	25.51%
\$2,000,000	(\$3,975)	(28.17%)	(\$5,654)	(40.07%)	\$1,780	23.15%	\$1,805	23.55%	\$1,967	25.51%
\$3,000,000	(\$6,223)	(29.04%)	(\$8,741)	(40.79%)	\$2,764	23.94%	\$2,789	24.21%	\$2,950	25.51%
\$4,000,000	(\$8,470)	(29.47%)	(\$11,827)	(41.15%)	\$3,747	24.33%	\$3,772	24.53%	\$3,934	25.51%
\$5,000,000	(\$10,717)	(29.72%)	(\$14,914)	(41.36%)	\$4,731	24.57%	\$4,756	24.73%	\$4,917	25.51%
\$6,000,000	(\$12,964)	(29.89%)	(\$18,000)	(41.50%)	\$5,714	24.72%	\$5,739	24.86%	\$5,901	25.51%
\$7,000,000	(\$15,211)	(30.01%)	(\$21,087)	(41.60%)	\$6,698	24.84%	\$6,723	24.95%	\$6,884	25.51%
\$8,000,000	(\$17,459)	(30.10%)	(\$24,173)	(41.68%)	\$7,681	24.92%	\$7,706	25.02%	\$7,868	25.51%
\$9,000,000	(\$19,706)	(30.17%)	(\$27,260)	(41.73%)	\$8,665	24.99%	\$8,690	25.08%	\$8,851	25.51%
\$10,000,000	(\$21,953)	(30.23%)	(\$30,346)	(41.78%)	\$9,648	25.04%	\$9,673	25.12%	\$9,834	25.51%
\$15,000,000	(\$33,189)	(30.39%)	(\$45,779)	(41.92%)	\$14,565	25.20%	\$14,590	25.25%	\$14,752	25.51%
\$20,000,000	(\$44,425)	(30.47%)	(\$61,211)	(41.99%)	\$19,482	25.27%	\$19,508	25.31%	\$19,669	25.51%
\$25,000,000	(\$55,661)	(30.52%)	(\$76,644)	(42.03%)	\$24,400	25.32%	\$24,425	25.35%	\$24,586	25.51%
\$30,000,000	(\$66,897)	(30.56%)	(\$92,076)	(42.06%)	\$29,317	25.35%	\$29,342	25.38%	\$29,503	25.51%
\$35,000,000	(\$78,133)	(30.58%)	(\$107,509)	(42.08%)	\$34,234	25.38%	\$34,259	25.40%	\$34,421	25.51%
\$40,000,000	(\$89,369)	(30.60%)	(\$122,942)	(42.09%)	\$39,151	25.39%	\$39,176	25.41%	\$39,338	25.51%
\$45,000,000	(\$100,605)	(30.61%)	(\$138,374)	(42.10%)	\$44,069	25.41%	\$44,094	25.42%	\$44,255	25.51%
\$50,000,000	(\$111,841)	(30.62%)	(\$153,807)	(42.11%)	\$48,986	25.42%	\$49,011	25.43%	\$49,172	25.51%