

CITY OF LAKESIDE, 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	\$7.53718	\$262,779	\$0	\$262,779	
2026-27	\$3.77491	\$268,034	\$2,504	\$270,539	3.0%
2027-28	\$3.81018	\$272,622	\$2,528	\$275,150	1.7%
2028-29	\$3.72293	\$280,653	\$2,470	\$283,123	2.9%
2029-30	\$3.75569	\$285,241	\$2,491	\$287,732	1.6%
2030-31	\$3.66907	\$293,487	\$2,434	\$295,921	2.8%
2031-32	\$3.69950	\$298,007	\$2,454	\$300,461	1.5%
2032-33	\$3.61442	\$306,470	\$2,398	\$308,868	2.8%
2033-34	\$3.64270	\$310,923	\$2,416	\$313,339	1.4%
2034-35	\$3.55916	\$319,606	\$2,361	\$321,967	2.8%
2035-36	\$3.58545	\$323,989	\$2,379	\$326,368	1.4%

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	\$74,046,325	\$34,864,340	\$0	\$34,864,340
2026-27	\$72,113,075	\$71,667,453	\$0	\$71,667,453
2027-28	\$72,660,021	\$72,214,399	\$0	\$72,214,399
2028-29	\$76,493,969	\$76,048,347	\$0	\$76,048,347
2029-30	\$77,057,916	\$76,612,294	\$0	\$76,612,294
2030-31	\$81,098,352	\$80,652,730	\$0	\$80,652,730
2031-32	\$81,662,298	\$81,216,676	\$0	\$81,216,676
2032-33	\$85,900,049	\$85,454,427	\$0	\$85,454,427
2033-34	\$86,463,996	\$86,018,374	\$0	\$86,018,374
2034-35	\$90,907,214	\$90,461,592	\$0	\$90,461,592
2035-36	\$91,471,160	\$91,025,538	\$0	\$91,025,538

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	99.52%	-1.24%	98.28%	1.25%	0.00%	0.47%
2026-27	111.88%	-13.66%	98.22%	1.43%	0.00%	0.23%
2027-28	111.65%	-13.72%	97.93%	1.72%	0.00%	0.23%
2028-29	110.85%	-13.17%	97.68%	1.99%	0.00%	0.22%
2029-30	110.62%	-13.21%	97.41%	2.26%	0.00%	0.21%
2030-31	109.83%	-12.66%	97.17%	2.52%	0.00%	0.20%
2031-32	109.62%	-12.70%	96.92%	2.77%	0.00%	0.20%
2032-33	108.88%	-12.18%	96.69%	3.02%	0.00%	0.19%
2033-34	108.68%	-12.22%	96.47%	3.25%	0.00%	0.19%
2034-35	107.97%	-11.72%	96.25%	3.48%	0.00%	0.18%
2035-36	107.80%	-11.76%	96.03%	3.70%	0.00%	0.18%

**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 LAKESIDE, 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	\$34,864,340	\$7.53718	\$262,779
2026-27	\$71,667,453	\$3.77491	\$270,539
2027-28	\$72,214,399	\$3.81018	\$275,150
2028-29	\$76,048,347	\$3.72293	\$283,123
2029-30	\$76,612,294	\$3.75569	\$287,732
2030-31	\$80,652,730	\$3.66907	\$295,921
2031-32	\$81,216,676	\$3.69950	\$300,461
2032-33	\$85,454,427	\$3.61442	\$308,868
2033-34	\$86,018,374	\$3.64270	\$313,339
2034-35	\$90,461,592	\$3.55916	\$321,967
2035-36	\$91,025,538	\$3.58545	\$326,368

CITY OF LAKESIDE, 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	\$34,864,340	\$7.53718	\$262,779
2026-27	\$35,161,719	\$7.53718	\$265,020
2027-28	\$36,243,465	\$7.46255	\$270,469
2028-29	\$37,681,330	\$7.46255	\$281,199
2029-30	\$38,813,430	\$7.46255	\$289,647
2030-31	\$40,336,725	\$7.46255	\$301,015
2031-32	\$41,521,704	\$7.46255	\$309,858
2032-33	\$43,134,869	\$7.46255	\$321,896
2033-34	\$44,375,651	\$7.46255	\$331,156
2034-35	\$46,083,456	\$7.46255	\$343,900
2035-36	\$47,382,838	\$7.46255	\$353,597

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	\$36,505,733	(\$3.76227)	\$5,518
2027-28	\$35,970,935	(\$3.65237)	\$4,681
2028-29	\$38,367,017	(\$3.73962)	\$1,924
2029-30	\$37,798,864	(\$3.70686)	-\$1,915
2030-31	\$40,316,005	(\$3.79348)	-\$5,094
2031-32	\$39,694,972	(\$3.76305)	-\$9,397
2032-33	\$42,319,558	(\$3.84813)	-\$13,028
2033-34	\$41,642,723	(\$3.81985)	-\$17,817
2034-35	\$44,378,136	(\$3.90339)	-\$21,933
2035-36	\$43,642,700	(\$3.87710)	-\$27,229

CITY OF LAKESIDE, 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	\$179	\$227	\$50,000	\$51,515	\$179	\$189	\$50,000	\$58,947	\$161	\$33	\$138	\$33	\$179	\$216
\$100,000	\$123,480	\$358	\$453	\$100,000	\$103,030	\$358	\$378	\$100,000	\$117,894	\$340	\$249	\$317	\$249	\$358	\$433
\$150,000	\$185,220	\$536	\$680	\$150,000	\$154,545	\$536	\$567	\$150,000	\$176,842	\$519	\$465	\$496	\$465	\$536	\$649
\$200,000	\$246,960	\$875	\$906	\$200,000	\$206,060	\$875	\$756	\$200,000	\$235,789	\$698	\$682	\$674	\$682	\$715	\$865
\$250,000	\$308,700	\$1,215	\$1,133	\$250,000	\$257,575	\$1,215	\$945	\$250,000	\$294,736	\$876	\$898	\$853	\$898	\$894	\$1,081
\$300,000	\$370,440	\$1,554	\$1,359	\$300,000	\$309,090	\$1,554	\$1,134	\$300,000	\$353,683	\$1,055	\$1,114	\$1,032	\$1,114	\$1,073	\$1,298
\$400,000	\$493,920	\$2,232	\$1,812	\$400,000	\$412,120	\$2,232	\$1,512	\$400,000	\$471,578	\$1,413	\$1,547	\$1,389	\$1,547	\$1,430	\$1,730
\$500,000	\$617,400	\$2,910	\$2,265	\$500,000	\$515,151	\$2,910	\$1,890	\$500,000	\$589,472	\$1,770	\$1,979	\$1,747	\$1,979	\$1,788	\$2,163
\$600,000	\$740,880	\$3,589	\$2,718	\$600,000	\$618,181	\$3,589	\$2,268	\$600,000	\$707,366	\$2,128	\$2,412	\$2,104	\$2,412	\$2,145	\$2,595
\$700,000	\$864,360	\$4,267	\$3,171	\$700,000	\$721,211	\$4,267	\$2,646	\$700,000	\$825,261	\$2,485	\$2,844	\$2,462	\$2,844	\$2,503	\$3,028
\$800,000	\$987,840	\$4,945	\$3,624	\$800,000	\$824,241	\$4,945	\$3,024	\$800,000	\$943,155	\$2,843	\$3,277	\$2,819	\$3,277	\$2,860	\$3,461
\$900,000	\$1,111,320	\$5,624	\$4,078	\$900,000	\$927,271	\$5,624	\$3,402	\$900,000	\$1,061,050	\$3,200	\$3,710	\$3,177	\$3,710	\$3,218	\$3,893
\$1,000,000	\$1,234,800	\$6,302	\$4,531	\$1,000,000	\$1,030,301	\$6,302	\$3,780	\$1,000,000	\$1,178,944	\$3,558	\$4,142	\$3,534	\$4,142	\$3,575	\$4,326
\$2,000,000	\$2,469,600	\$13,086	\$9,061	\$2,000,000	\$2,060,602	\$13,086	\$7,560	\$2,000,000	\$2,357,888	\$7,133	\$8,468	\$7,109	\$8,468	\$7,150	\$8,651
\$3,000,000	\$3,704,400	\$19,869	\$13,592	\$3,000,000	\$3,090,903	\$19,869	\$11,341	\$3,000,000	\$3,536,832	\$10,708	\$12,793	\$10,684	\$12,793	\$10,725	\$12,977
\$4,000,000	\$4,939,200	\$26,653	\$18,122	\$4,000,000	\$4,121,204	\$26,653	\$15,121	\$4,000,000	\$4,715,776	\$14,283	\$17,119	\$14,259	\$17,119	\$14,300	\$17,303
\$5,000,000	\$6,174,000	\$33,436	\$22,653	\$5,000,000	\$5,151,505	\$33,436	\$18,901	\$5,000,000	\$5,894,720	\$17,858	\$21,445	\$17,834	\$21,445	\$17,875	\$21,628
\$6,000,000	\$7,408,800	\$40,219	\$27,183	\$6,000,000	\$6,181,806	\$40,219	\$22,681	\$6,000,000	\$7,073,664	\$21,433	\$25,770	\$21,409	\$25,770	\$21,450	\$25,954
\$7,000,000	\$8,643,600	\$47,003	\$31,714	\$7,000,000	\$7,212,107	\$47,003	\$26,462	\$7,000,000	\$8,252,608	\$25,008	\$30,096	\$24,984	\$30,096	\$25,025	\$30,279
\$8,000,000	\$9,878,400	\$53,786	\$36,245	\$8,000,000	\$8,242,408	\$53,786	\$30,242	\$8,000,000	\$9,431,552	\$28,583	\$34,422	\$28,559	\$34,422	\$28,600	\$34,605
\$9,000,000	\$11,113,200	\$60,570	\$40,775	\$9,000,000	\$9,272,709	\$60,570	\$34,022	\$9,000,000	\$10,610,496	\$32,158	\$38,747	\$32,134	\$38,747	\$32,175	\$38,931
\$10,000,000	\$12,348,000	\$67,353	\$45,306	\$10,000,000	\$10,303,010	\$67,353	\$37,802	\$10,000,000	\$11,789,440	\$35,733	\$43,073	\$35,709	\$43,073	\$35,750	\$43,256
\$15,000,000	\$18,522,000	\$101,271	\$67,959	\$15,000,000	\$15,454,515	\$101,271	\$56,704	\$15,000,000	\$17,684,160	\$53,608	\$64,701	\$53,584	\$64,701	\$53,625	\$64,884
\$20,000,000	\$24,696,000	\$135,188	\$90,611	\$20,000,000	\$20,606,020	\$135,188	\$75,605	\$20,000,000	\$23,578,880	\$71,483	\$86,329	\$71,460	\$86,329	\$71,500	\$86,513
\$25,000,000	\$30,870,000	\$169,105	\$113,264	\$25,000,000	\$25,757,525	\$169,105	\$94,506	\$25,000,000	\$29,473,600	\$89,358	\$107,957	\$89,335	\$107,957	\$89,375	\$108,141
\$30,000,000	\$37,044,000	\$203,023	\$135,917	\$30,000,000	\$30,909,030	\$203,023	\$113,407	\$30,000,000	\$35,368,320	\$107,233	\$129,585	\$107,210	\$129,585	\$107,250	\$129,769
\$35,000,000	\$43,218,000	\$236,940	\$158,570	\$35,000,000	\$36,060,535	\$236,940	\$132,309	\$35,000,000	\$41,263,040	\$125,108	\$151,214	\$125,085	\$151,214	\$125,125	\$151,397
\$40,000,000	\$49,392,000	\$270,857	\$181,223	\$40,000,000	\$41,212,040	\$270,857	\$151,210	\$40,000,000	\$47,157,760	\$142,983	\$172,842	\$142,960	\$172,842	\$143,000	\$173,025
\$45,000,000	\$55,566,000	\$304,774	\$203,876	\$45,000,000	\$46,363,545	\$304,774	\$170,111	\$45,000,000	\$53,052,480	\$160,858	\$194,470	\$160,835	\$194,470	\$160,875	\$194,653
\$50,000,000	\$61,740,000	\$338,692	\$226,528	\$50,000,000	\$51,515,050	\$338,692	\$189,012	\$50,000,000	\$58,947,200	\$178,733	\$216,098	\$178,710	\$216,098	\$178,750	\$216,281

CITY OF            LAKESIDE, 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	\$48	26.73%	\$10	5.74%	(\$129)	(79.66%)	(\$105)	(76.24%)	\$38	21.00%
\$100,000	\$96	26.73%	\$21	5.74%	(\$91)	(26.77%)	(\$68)	(21.40%)	\$75	21.00%
\$150,000	\$143	26.73%	\$31	5.74%	(\$54)	(10.31%)	(\$30)	(6.11%)	\$113	21.00%
\$200,000	\$31	3.51%	(\$119)	(13.64%)	(\$16)	(2.29%)	\$7	1.07%	\$150	21.00%
\$250,000	(\$82)	(6.75%)	(\$270)	(22.19%)	\$22	2.46%	\$45	5.25%	\$188	21.00%
\$300,000	(\$195)	(12.52%)	(\$420)	(27.01%)	\$59	5.60%	\$82	7.98%	\$225	21.00%
\$400,000	(\$420)	(18.81%)	(\$720)	(32.26%)	\$134	9.50%	\$157	11.33%	\$300	21.00%
\$500,000	(\$645)	(22.17%)	(\$1,020)	(35.06%)	\$209	11.82%	\$232	13.31%	\$375	21.00%
\$600,000	(\$870)	(24.26%)	(\$1,321)	(36.80%)	\$284	13.36%	\$307	14.61%	\$450	21.00%
\$700,000	(\$1,096)	(25.68%)	(\$1,621)	(37.99%)	\$359	14.46%	\$383	15.54%	\$525	21.00%
\$800,000	(\$1,321)	(26.71%)	(\$1,921)	(38.85%)	\$434	15.28%	\$458	16.23%	\$600	21.00%
\$900,000	(\$1,546)	(27.50%)	(\$2,222)	(39.50%)	\$509	15.92%	\$533	16.77%	\$676	21.00%
\$1,000,000	(\$1,772)	(28.11%)	(\$2,522)	(40.02%)	\$585	16.43%	\$608	17.20%	\$751	21.00%
\$2,000,000	(\$4,025)	(30.76%)	(\$5,525)	(42.22%)	\$1,335	18.72%	\$1,358	19.11%	\$1,501	21.00%
\$3,000,000	(\$6,277)	(31.59%)	(\$8,528)	(42.92%)	\$2,086	19.48%	\$2,109	19.74%	\$2,252	21.00%
\$4,000,000	(\$8,530)	(32.01%)	(\$11,532)	(43.27%)	\$2,836	19.86%	\$2,860	20.05%	\$3,002	21.00%
\$5,000,000	(\$10,783)	(32.25%)	(\$14,535)	(43.47%)	\$3,587	20.09%	\$3,610	20.24%	\$3,753	21.00%
\$6,000,000	(\$13,036)	(32.41%)	(\$17,538)	(43.61%)	\$4,338	20.24%	\$4,361	20.37%	\$4,504	21.00%
\$7,000,000	(\$15,289)	(32.53%)	(\$20,541)	(43.70%)	\$5,088	20.35%	\$5,111	20.46%	\$5,254	21.00%
\$8,000,000	(\$17,542)	(32.61%)	(\$23,544)	(43.77%)	\$5,839	20.43%	\$5,862	20.53%	\$6,005	21.00%
\$9,000,000	(\$19,795)	(32.68%)	(\$26,548)	(43.83%)	\$6,589	20.49%	\$6,613	20.58%	\$6,756	21.00%
\$10,000,000	(\$22,048)	(32.73%)	(\$29,551)	(43.87%)	\$7,340	20.54%	\$7,363	20.62%	\$7,506	21.00%
\$15,000,000	(\$33,312)	(32.89%)	(\$44,567)	(44.01%)	\$11,093	20.69%	\$11,116	20.75%	\$11,259	21.00%
\$20,000,000	(\$44,577)	(32.97%)	(\$59,583)	(44.07%)	\$14,846	20.77%	\$14,870	20.81%	\$15,012	21.00%
\$25,000,000	(\$55,841)	(33.02%)	(\$74,599)	(44.11%)	\$18,599	20.81%	\$18,623	20.85%	\$18,766	21.00%
\$30,000,000	(\$67,106)	(33.05%)	(\$89,615)	(44.14%)	\$22,353	20.84%	\$22,376	20.87%	\$22,519	21.00%
\$35,000,000	(\$78,370)	(33.08%)	(\$104,631)	(44.16%)	\$26,106	20.87%	\$26,129	20.89%	\$26,272	21.00%
\$40,000,000	(\$89,634)	(33.09%)	(\$119,647)	(44.17%)	\$29,859	20.88%	\$29,882	20.90%	\$30,025	21.00%
\$45,000,000	(\$100,899)	(33.11%)	(\$134,663)	(44.18%)	\$33,612	20.90%	\$33,635	20.91%	\$33,778	21.00%
\$50,000,000	(\$112,163)	(33.12%)	(\$149,679)	(44.19%)	\$37,365	20.91%	\$37,388	20.92%	\$37,531	21.00%