

CITY OF LIME SPRINGS, 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	\$7.93246	\$163,785	\$0	\$163,785	
2026-27	\$5.13986	\$167,061	\$4,316	\$171,377	4.6%
2027-28	\$5.25071	\$174,805	\$4,409	\$179,214	4.6%
2028-29	\$5.13397	\$182,799	\$4,311	\$187,110	4.4%
2029-30	\$5.24170	\$190,852	\$4,402	\$195,254	4.4%
2030-31	\$5.12186	\$199,159	\$4,301	\$203,461	4.2%
2031-32	\$5.22892	\$207,530	\$4,391	\$211,921	4.2%
2032-33	\$5.10858	\$216,160	\$4,290	\$220,450	4.0%
2033-34	\$5.20997	\$224,642	\$4,375	\$229,017	3.9%
2034-35	\$5.08936	\$233,597	\$4,274	\$237,871	3.9%
2035-36	\$5.18248	\$242,042	\$4,352	\$246,394	3.6%

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	\$37,666,260	\$20,647,456	\$0	\$20,647,456
2026-27	\$34,844,995	\$33,342,759	\$0	\$33,342,759
2027-28	\$35,633,679	\$34,131,443	\$0	\$34,131,443
2028-29	\$37,947,704	\$36,445,468	\$0	\$36,445,468
2029-30	\$38,752,389	\$37,250,153	\$0	\$37,250,153
2030-31	\$41,226,188	\$39,723,952	\$0	\$39,723,952
2031-32	\$42,030,873	\$40,528,637	\$0	\$40,528,637
2032-33	\$44,655,052	\$43,152,816	\$0	\$43,152,816
2033-34	\$45,459,736	\$43,957,500	\$0	\$43,957,500
2034-35	\$48,241,205	\$46,738,969	\$0	\$46,738,969
2035-36	\$49,045,890	\$47,543,654	\$0	\$47,543,654

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	56.48%	-1.32%	55.16%	18.42%	25.48%	0.94%
2026-27	80.85%	-21.15%	59.70%	20.70%	18.49%	0.58%
2027-28	79.44%	-20.80%	58.64%	22.22%	18.06%	0.57%
2028-29	77.81%	-19.59%	58.22%	23.72%	17.08%	0.53%
2029-30	76.55%	-19.25%	57.30%	25.03%	16.71%	0.52%
2030-31	75.05%	-18.12%	56.93%	26.37%	15.83%	0.49%
2031-32	73.95%	-17.84%	56.11%	27.52%	15.52%	0.48%
2032-33	72.60%	-16.82%	55.78%	28.72%	14.72%	0.45%
2033-34	71.63%	-16.58%	55.04%	29.75%	14.45%	0.44%
2034-35	70.40%	-15.66%	54.74%	30.84%	13.72%	0.42%
2035-36	69.54%	-15.46%	54.08%	31.75%	13.49%	0.41%

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 LIME SPRINGS, 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	\$20,647,456	\$7.93246	\$163,785
2026-27	\$33,342,759	\$5.13986	\$171,377
2027-28	\$34,131,443	\$5.25071	\$179,214
2028-29	\$36,445,468	\$5.13397	\$187,110
2029-30	\$37,250,153	\$5.24170	\$195,254
2030-31	\$39,723,952	\$5.12186	\$203,461
2031-32	\$40,528,637	\$5.22892	\$211,921
2032-33	\$43,152,816	\$5.10858	\$220,450
2033-34	\$43,957,500	\$5.20997	\$229,017
2034-35	\$46,738,969	\$5.08936	\$237,871
2035-36	\$47,543,654	\$5.18248	\$246,394

CITY OF LIME SPRINGS, 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	\$20,647,456	\$7.93246	\$163,785
2026-27	\$21,665,056	\$7.77692	\$168,487
2027-28	\$22,455,064	\$7.69992	\$172,902
2028-29	\$23,665,051	\$7.69992	\$182,219
2029-30	\$24,472,172	\$7.69992	\$188,434
2030-31	\$25,766,310	\$7.69992	\$198,399
2031-32	\$26,591,404	\$7.69992	\$204,752
2032-33	\$27,973,938	\$7.69992	\$215,397
2033-34	\$28,817,998	\$7.69992	\$221,896
2034-35	\$30,293,420	\$7.69992	\$233,257
2035-36	\$31,157,396	\$7.69992	\$239,910

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	\$11,677,703	(\$2.63706)	\$2,890
2027-28	\$11,676,379	(\$2.44921)	\$6,312
2028-29	\$12,780,418	(\$2.56595)	\$4,891
2029-30	\$12,777,980	(\$2.45822)	\$6,820
2030-31	\$13,957,642	(\$2.57806)	\$5,062
2031-32	\$13,937,232	(\$2.47100)	\$7,169
2032-33	\$15,178,878	(\$2.59134)	\$5,052
2033-34	\$15,139,502	(\$2.48995)	\$7,121
2034-35	\$16,445,550	(\$2.61056)	\$4,614
2035-36	\$16,386,258	(\$2.51744)	\$6,484

CITY OF LIME SPRINGS, 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	\$188	\$316	\$50,000	\$51,515	\$188	\$264	\$50,000	\$58,947	\$170	\$46	\$145	\$46	\$188	\$302
\$100,000	\$123,480	\$376	\$632	\$100,000	\$103,030	\$376	\$528	\$100,000	\$117,894	\$358	\$348	\$334	\$348	\$376	\$604
\$150,000	\$185,220	\$564	\$949	\$150,000	\$154,545	\$564	\$792	\$150,000	\$176,842	\$546	\$650	\$522	\$650	\$564	\$906
\$200,000	\$246,960	\$921	\$1,265	\$200,000	\$206,060	\$921	\$1,055	\$200,000	\$235,789	\$734	\$952	\$710	\$952	\$752	\$1,208
\$250,000	\$308,700	\$1,278	\$1,581	\$250,000	\$257,575	\$1,278	\$1,319	\$250,000	\$294,736	\$922	\$1,254	\$898	\$1,254	\$941	\$1,510
\$300,000	\$370,440	\$1,635	\$1,897	\$300,000	\$309,090	\$1,635	\$1,583	\$300,000	\$353,683	\$1,110	\$1,555	\$1,086	\$1,555	\$1,129	\$1,812
\$400,000	\$493,920	\$2,349	\$2,530	\$400,000	\$412,120	\$2,349	\$2,111	\$400,000	\$471,578	\$1,487	\$2,159	\$1,462	\$2,159	\$1,505	\$2,415
\$500,000	\$617,400	\$3,063	\$3,162	\$500,000	\$515,151	\$3,063	\$2,639	\$500,000	\$589,472	\$1,863	\$2,763	\$1,839	\$2,763	\$1,881	\$3,019
\$600,000	\$740,880	\$3,777	\$3,795	\$600,000	\$618,181	\$3,777	\$3,166	\$600,000	\$707,366	\$2,239	\$3,367	\$2,215	\$3,367	\$2,257	\$3,623
\$700,000	\$864,360	\$4,491	\$4,427	\$700,000	\$721,211	\$4,491	\$3,694	\$700,000	\$825,261	\$2,615	\$3,971	\$2,591	\$3,971	\$2,634	\$4,227
\$800,000	\$987,840	\$5,205	\$5,060	\$800,000	\$824,241	\$5,205	\$4,222	\$800,000	\$943,155	\$2,992	\$4,575	\$2,967	\$4,575	\$3,010	\$4,831
\$900,000	\$1,111,320	\$5,919	\$5,692	\$900,000	\$927,271	\$5,919	\$4,749	\$900,000	\$1,061,050	\$3,368	\$5,178	\$3,344	\$5,178	\$3,386	\$5,435
\$1,000,000	\$1,234,800	\$6,633	\$6,324	\$1,000,000	\$1,030,301	\$6,633	\$5,277	\$1,000,000	\$1,178,944	\$3,744	\$5,782	\$3,720	\$5,782	\$3,762	\$6,038
\$2,000,000	\$2,469,600	\$13,772	\$12,649	\$2,000,000	\$2,060,602	\$13,772	\$10,554	\$2,000,000	\$2,357,888	\$7,507	\$11,821	\$7,482	\$11,821	\$7,525	\$12,077
\$3,000,000	\$3,704,400	\$20,911	\$18,973	\$3,000,000	\$3,090,903	\$20,911	\$15,831	\$3,000,000	\$3,536,832	\$11,269	\$17,859	\$11,245	\$17,859	\$11,287	\$18,115
\$4,000,000	\$4,939,200	\$28,050	\$25,298	\$4,000,000	\$4,121,204	\$28,050	\$21,108	\$4,000,000	\$4,715,776	\$15,032	\$23,897	\$15,007	\$23,897	\$15,050	\$24,154
\$5,000,000	\$6,174,000	\$35,190	\$31,622	\$5,000,000	\$5,151,505	\$35,190	\$26,385	\$5,000,000	\$5,894,720	\$18,794	\$29,936	\$18,770	\$29,936	\$18,812	\$30,192
\$6,000,000	\$7,408,800	\$42,329	\$37,947	\$6,000,000	\$6,181,806	\$42,329	\$31,662	\$6,000,000	\$7,073,664	\$22,557	\$35,974	\$22,532	\$35,974	\$22,575	\$36,230
\$7,000,000	\$8,643,600	\$49,468	\$44,271	\$7,000,000	\$7,212,107	\$49,468	\$36,939	\$7,000,000	\$8,252,608	\$26,319	\$42,013	\$26,295	\$42,013	\$26,337	\$42,269
\$8,000,000	\$9,878,400	\$56,607	\$50,596	\$8,000,000	\$8,242,408	\$56,607	\$42,216	\$8,000,000	\$9,431,552	\$30,082	\$48,051	\$30,057	\$48,051	\$30,100	\$48,307
\$9,000,000	\$11,113,200	\$63,746	\$56,920	\$9,000,000	\$9,272,709	\$63,746	\$47,494	\$9,000,000	\$10,610,496	\$33,844	\$54,089	\$33,820	\$54,089	\$33,862	\$54,345
\$10,000,000	\$12,348,000	\$70,886	\$63,245	\$10,000,000	\$10,303,010	\$70,886	\$52,771	\$10,000,000	\$11,789,440	\$37,607	\$60,128	\$37,582	\$60,128	\$37,625	\$60,384
\$15,000,000	\$18,522,000	\$106,582	\$94,867	\$15,000,000	\$15,454,515	\$106,582	\$79,156	\$15,000,000	\$17,684,160	\$56,419	\$90,320	\$56,395	\$90,320	\$56,437	\$90,576
\$20,000,000	\$24,696,000	\$142,278	\$126,489	\$20,000,000	\$20,606,020	\$142,278	\$105,541	\$20,000,000	\$23,578,880	\$75,232	\$120,512	\$75,207	\$120,512	\$75,250	\$120,768
\$25,000,000	\$30,870,000	\$177,974	\$158,112	\$25,000,000	\$25,757,525	\$177,974	\$131,926	\$25,000,000	\$29,473,600	\$94,044	\$150,704	\$94,020	\$150,704	\$94,062	\$150,960
\$30,000,000	\$37,044,000	\$213,670	\$189,734	\$30,000,000	\$30,909,030	\$213,670	\$158,312	\$30,000,000	\$35,368,320	\$112,857	\$180,895	\$112,832	\$180,895	\$112,875	\$181,152
\$35,000,000	\$43,218,000	\$249,366	\$221,357	\$35,000,000	\$36,060,535	\$249,366	\$184,697	\$35,000,000	\$41,263,040	\$131,669	\$211,087	\$131,645	\$211,087	\$131,687	\$211,344
\$40,000,000	\$49,392,000	\$285,062	\$252,979	\$40,000,000	\$41,212,040	\$285,062	\$211,082	\$40,000,000	\$47,157,760	\$150,481	\$241,279	\$150,457	\$241,279	\$150,500	\$241,535
\$45,000,000	\$55,566,000	\$320,758	\$284,601	\$45,000,000	\$46,363,545	\$320,758	\$237,468	\$45,000,000	\$53,052,480	\$169,294	\$271,471	\$169,269	\$271,471	\$169,312	\$271,727
\$50,000,000	\$61,740,000	\$356,454	\$316,224	\$50,000,000	\$51,515,050	\$356,454	\$263,853	\$50,000,000	\$58,947,200	\$188,106	\$301,663	\$188,082	\$301,663	\$188,125	\$301,919

CITY OF LIME SPRINGS, 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	\$128	68.09%	\$76	40.25%	(\$124)	(73.02%)	(\$100)	(68.49%)	\$114	60.49%
\$100,000	\$256	68.09%	\$151	40.25%	(\$10)	(2.86%)	\$14	4.26%	\$228	60.49%
\$150,000	\$384	68.09%	\$227	40.25%	\$104	18.96%	\$128	24.54%	\$341	60.49%
\$200,000	\$344	37.29%	\$134	14.55%	\$217	29.60%	\$242	34.06%	\$455	60.49%
\$250,000	\$303	23.69%	\$41	3.20%	\$331	35.90%	\$356	39.60%	\$569	60.49%
\$300,000	\$262	16.03%	(\$52)	(3.19%)	\$445	40.07%	\$469	43.22%	\$683	60.49%
\$400,000	\$181	7.69%	(\$238)	(10.15%)	\$673	45.23%	\$697	47.66%	\$910	60.49%
\$500,000	\$99	3.24%	(\$425)	(13.86%)	\$900	48.31%	\$925	50.29%	\$1,138	60.49%
\$600,000	\$18	0.47%	(\$611)	(16.17%)	\$1,128	50.36%	\$1,152	52.02%	\$1,366	60.49%
\$700,000	(\$64)	(1.42%)	(\$797)	(17.75%)	\$1,355	51.82%	\$1,380	53.25%	\$1,593	60.49%
\$800,000	(\$145)	(2.79%)	(\$983)	(18.89%)	\$1,583	52.91%	\$1,607	54.17%	\$1,821	60.49%
\$900,000	(\$227)	(3.83%)	(\$1,169)	(19.76%)	\$1,810	53.75%	\$1,835	54.88%	\$2,048	60.49%
\$1,000,000	(\$308)	(4.65%)	(\$1,356)	(20.44%)	\$2,038	54.43%	\$2,063	55.45%	\$2,276	60.49%
\$2,000,000	(\$1,123)	(8.15%)	(\$3,218)	(23.36%)	\$4,314	57.47%	\$4,338	57.98%	\$4,552	60.49%
\$3,000,000	(\$1,938)	(9.27%)	(\$5,080)	(24.29%)	\$6,590	58.48%	\$6,614	58.82%	\$6,828	60.49%
\$4,000,000	(\$2,752)	(9.81%)	(\$6,942)	(24.75%)	\$8,866	58.98%	\$8,890	59.24%	\$9,104	60.49%
\$5,000,000	(\$3,567)	(10.14%)	(\$8,804)	(25.02%)	\$11,142	59.28%	\$11,166	59.49%	\$11,379	60.49%
\$6,000,000	(\$4,382)	(10.35%)	(\$10,666)	(25.20%)	\$13,418	59.48%	\$13,442	59.66%	\$13,655	60.49%
\$7,000,000	(\$5,197)	(10.51%)	(\$12,529)	(25.33%)	\$15,693	59.63%	\$15,718	59.78%	\$15,931	60.49%
\$8,000,000	(\$6,011)	(10.62%)	(\$14,391)	(25.42%)	\$17,969	59.73%	\$17,994	59.86%	\$18,207	60.49%
\$9,000,000	(\$6,826)	(10.71%)	(\$16,253)	(25.50%)	\$20,245	59.82%	\$20,270	59.93%	\$20,483	60.49%
\$10,000,000	(\$7,641)	(10.78%)	(\$18,115)	(25.56%)	\$22,521	59.89%	\$22,546	59.99%	\$22,759	60.49%
\$15,000,000	(\$11,715)	(10.99%)	(\$27,426)	(25.73%)	\$33,901	60.09%	\$33,925	60.16%	\$34,138	60.49%
\$20,000,000	(\$15,788)	(11.10%)	(\$36,737)	(25.82%)	\$45,280	60.19%	\$45,304	60.24%	\$45,518	60.49%
\$25,000,000	(\$19,862)	(11.16%)	(\$46,047)	(25.87%)	\$56,659	60.25%	\$56,684	60.29%	\$56,897	60.49%
\$30,000,000	(\$23,936)	(11.20%)	(\$55,358)	(25.91%)	\$68,039	60.29%	\$68,063	60.32%	\$68,277	60.49%
\$35,000,000	(\$28,009)	(11.23%)	(\$64,669)	(25.93%)	\$79,418	60.32%	\$79,443	60.35%	\$79,656	60.49%
\$40,000,000	(\$32,083)	(11.25%)	(\$73,980)	(25.95%)	\$90,798	60.34%	\$90,822	60.36%	\$91,036	60.49%
\$45,000,000	(\$36,157)	(11.27%)	(\$83,291)	(25.97%)	\$102,177	60.35%	\$102,202	60.38%	\$102,415	60.49%
\$50,000,000	(\$40,231)	(11.29%)	(\$92,601)	(25.98%)	\$113,557	60.37%	\$113,581	60.39%	\$113,795	60.49%