

CITY OF LONE ROCK, 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	\$8.37000	\$22,133	\$0	\$22,133	
2026-27	\$7.65255	\$22,576	\$19	\$22,595	2.1%
2027-28	\$7.73681	\$22,708	\$19	\$22,727	0.6%
2028-29	\$7.38530	\$23,181	\$18	\$23,200	2.1%
2029-30	\$7.42353	\$23,316	\$18	\$23,334	0.6%
2030-31	\$7.06095	\$23,801	\$18	\$23,819	2.1%
2031-32	\$7.09742	\$23,938	\$18	\$23,955	0.6%
2032-33	\$6.76432	\$24,434	\$17	\$24,451	2.1%
2033-34	\$6.79918	\$24,573	\$17	\$24,590	0.6%
2034-35	\$6.49186	\$25,082	\$16	\$25,098	2.1%
2035-36	\$6.52525	\$25,224	\$16	\$25,240	0.6%

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	\$5,744,409	\$2,644,319	\$0	\$2,644,319
2026-27	\$3,425,440	\$2,952,565	\$0	\$2,952,565
2027-28	\$3,410,375	\$2,937,500	\$0	\$2,937,500
2028-29	\$3,614,221	\$3,141,346	\$0	\$3,141,346
2029-30	\$3,616,156	\$3,143,281	\$0	\$3,143,281
2030-31	\$3,846,147	\$3,373,272	\$0	\$3,373,272
2031-32	\$3,848,082	\$3,375,207	\$0	\$3,375,207
2032-33	\$4,087,604	\$3,614,729	\$0	\$3,614,729
2033-34	\$4,089,539	\$3,616,664	\$0	\$3,616,664
2034-35	\$4,338,992	\$3,866,117	\$0	\$3,866,117
2035-36	\$4,340,927	\$3,868,052	\$0	\$3,868,052

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	68.70%	-8.72%	59.98%	13.95%	22.91%	3.17%
2026-27	141.47%	-101.63%	39.85%	29.49%	27.74%	2.84%
2027-28	142.28%	-102.75%	39.54%	29.64%	27.88%	2.85%
2028-29	138.45%	-96.63%	41.82%	29.11%	26.34%	2.66%
2029-30	138.44%	-96.59%	41.85%	29.09%	26.32%	2.66%
2030-31	134.24%	-90.02%	44.22%	28.46%	24.77%	2.48%
2031-32	134.24%	-89.98%	44.25%	28.44%	24.76%	2.48%
2032-33	130.42%	-84.03%	46.39%	27.89%	23.35%	2.32%
2033-34	130.42%	-84.00%	46.42%	27.87%	23.33%	2.31%
2034-35	126.95%	-78.59%	48.36%	27.38%	22.05%	2.17%
2035-36	126.95%	-78.57%	48.39%	27.36%	22.04%	2.16%

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 LONE ROCK, 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	\$2,644,319	\$8.37000	\$22,133
2026-27	\$2,952,565	\$7.65255	\$22,595
2027-28	\$2,937,500	\$7.73681	\$22,727
2028-29	\$3,141,346	\$7.38530	\$23,200
2029-30	\$3,143,281	\$7.42353	\$23,334
2030-31	\$3,373,272	\$7.06095	\$23,819
2031-32	\$3,375,207	\$7.09742	\$23,955
2032-33	\$3,614,729	\$6.76432	\$24,451
2033-34	\$3,616,664	\$6.79918	\$24,590
2034-35	\$3,866,117	\$6.49186	\$25,098
2035-36	\$3,868,052	\$6.52525	\$25,240

CITY OF LONE ROCK, 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	\$2,644,319	\$8.37000	\$22,133
2026-27	\$2,691,506	\$8.37000	\$22,528
2027-28	\$2,731,802	\$8.37000	\$22,865
2028-29	\$2,815,276	\$8.10000	\$22,804
2029-30	\$2,857,683	\$8.10000	\$23,147
2030-31	\$2,945,238	\$8.10000	\$23,856
2031-32	\$2,989,861	\$8.10000	\$24,218
2032-33	\$3,081,703	\$8.10000	\$24,962
2033-34	\$3,128,666	\$8.10000	\$25,342
2034-35	\$3,225,018	\$8.10000	\$26,123
2035-36	\$3,274,436	\$8.10000	\$26,523

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	\$261,059	(\$0.71745)	\$67
2027-28	\$205,697	(\$0.63319)	-\$138
2028-29	\$326,070	(\$0.71470)	\$396
2029-30	\$285,597	(\$0.67647)	\$187
2030-31	\$428,034	(\$1.03905)	-\$38
2031-32	\$385,346	(\$1.00258)	-\$263
2032-33	\$533,025	(\$1.33568)	-\$511
2033-34	\$487,998	(\$1.30082)	-\$752
2034-35	\$641,099	(\$1.60814)	-\$1,024
2035-36	\$593,616	(\$1.57475)	-\$1,283

CITY OF LONE ROCK, 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	\$199	\$436	\$50,000	\$51,515	\$199	\$364	\$50,000	\$58,947	\$179	\$63	\$153	\$63	\$199	\$416
\$100,000	\$123,480	\$397	\$872	\$100,000	\$103,030	\$397	\$727	\$100,000	\$117,894	\$378	\$479	\$352	\$479	\$397	\$832
\$150,000	\$185,220	\$596	\$1,308	\$150,000	\$154,545	\$596	\$1,091	\$150,000	\$176,842	\$576	\$896	\$550	\$896	\$596	\$1,249
\$200,000	\$246,960	\$972	\$1,744	\$200,000	\$206,060	\$972	\$1,455	\$200,000	\$235,789	\$775	\$1,312	\$749	\$1,312	\$794	\$1,665
\$250,000	\$308,700	\$1,349	\$2,180	\$250,000	\$257,575	\$1,349	\$1,819	\$250,000	\$294,736	\$973	\$1,728	\$947	\$1,728	\$993	\$2,081
\$300,000	\$370,440	\$1,725	\$2,616	\$300,000	\$309,090	\$1,725	\$2,182	\$300,000	\$353,683	\$1,172	\$2,144	\$1,146	\$2,144	\$1,191	\$2,497
\$400,000	\$493,920	\$2,479	\$3,488	\$400,000	\$412,120	\$2,479	\$2,910	\$400,000	\$471,578	\$1,569	\$2,977	\$1,543	\$2,977	\$1,588	\$3,330
\$500,000	\$617,400	\$3,232	\$4,359	\$500,000	\$515,151	\$3,232	\$3,637	\$500,000	\$589,472	\$1,966	\$3,809	\$1,940	\$3,809	\$1,985	\$4,162
\$600,000	\$740,880	\$3,985	\$5,231	\$600,000	\$618,181	\$3,985	\$4,365	\$600,000	\$707,366	\$2,363	\$4,642	\$2,337	\$4,642	\$2,382	\$4,995
\$700,000	\$864,360	\$4,739	\$6,103	\$700,000	\$721,211	\$4,739	\$5,092	\$700,000	\$825,261	\$2,760	\$5,474	\$2,734	\$5,474	\$2,779	\$5,827
\$800,000	\$987,840	\$5,492	\$6,975	\$800,000	\$824,241	\$5,492	\$5,820	\$800,000	\$943,155	\$3,157	\$6,307	\$3,131	\$6,307	\$3,176	\$6,660
\$900,000	\$1,111,320	\$6,245	\$7,847	\$900,000	\$927,271	\$6,245	\$6,547	\$900,000	\$1,061,050	\$3,554	\$7,139	\$3,528	\$7,139	\$3,573	\$7,492
\$1,000,000	\$1,234,800	\$6,999	\$8,719	\$1,000,000	\$1,030,301	\$6,999	\$7,275	\$1,000,000	\$1,178,944	\$3,951	\$7,971	\$3,925	\$7,971	\$3,970	\$8,324
\$2,000,000	\$2,469,600	\$14,532	\$17,438	\$2,000,000	\$2,060,602	\$14,532	\$14,550	\$2,000,000	\$2,357,888	\$7,921	\$16,296	\$7,895	\$16,296	\$7,940	\$16,649
\$3,000,000	\$3,704,400	\$22,065	\$26,157	\$3,000,000	\$3,090,903	\$22,065	\$21,825	\$3,000,000	\$3,536,832	\$11,891	\$24,620	\$11,865	\$24,620	\$11,910	\$24,973
\$4,000,000	\$4,939,200	\$29,598	\$34,875	\$4,000,000	\$4,121,204	\$29,598	\$29,100	\$4,000,000	\$4,715,776	\$15,861	\$32,945	\$15,835	\$32,945	\$15,880	\$33,298
\$5,000,000	\$6,174,000	\$37,131	\$43,594	\$5,000,000	\$5,151,505	\$37,131	\$36,375	\$5,000,000	\$5,894,720	\$19,831	\$41,269	\$19,805	\$41,269	\$19,850	\$41,622
\$6,000,000	\$7,408,800	\$44,664	\$52,313	\$6,000,000	\$6,181,806	\$44,664	\$43,649	\$6,000,000	\$7,073,664	\$23,801	\$49,594	\$23,775	\$49,594	\$23,820	\$49,947
\$7,000,000	\$8,643,600	\$52,197	\$61,032	\$7,000,000	\$7,212,107	\$52,197	\$50,924	\$7,000,000	\$8,252,608	\$27,771	\$57,918	\$27,745	\$57,918	\$27,790	\$58,271
\$8,000,000	\$9,878,400	\$59,730	\$69,751	\$8,000,000	\$8,242,408	\$59,730	\$58,199	\$8,000,000	\$9,431,552	\$31,741	\$66,243	\$31,715	\$66,243	\$31,760	\$66,596
\$9,000,000	\$11,113,200	\$67,263	\$78,470	\$9,000,000	\$9,272,709	\$67,263	\$65,474	\$9,000,000	\$10,610,496	\$35,711	\$74,567	\$35,685	\$74,567	\$35,730	\$74,920
\$10,000,000	\$12,348,000	\$74,796	\$87,189	\$10,000,000	\$10,303,010	\$74,796	\$72,749	\$10,000,000	\$11,789,440	\$39,681	\$82,892	\$39,655	\$82,892	\$39,700	\$83,245
\$15,000,000	\$18,522,000	\$112,461	\$130,783	\$15,000,000	\$15,454,515	\$112,461	\$109,124	\$15,000,000	\$17,684,160	\$59,531	\$124,514	\$59,505	\$124,514	\$59,550	\$124,867
\$20,000,000	\$24,696,000	\$150,126	\$174,377	\$20,000,000	\$20,606,020	\$150,126	\$145,498	\$20,000,000	\$23,578,880	\$79,381	\$166,136	\$79,355	\$166,136	\$79,400	\$166,489
\$25,000,000	\$30,870,000	\$187,791	\$217,972	\$25,000,000	\$25,757,525	\$187,791	\$181,873	\$25,000,000	\$29,473,600	\$99,231	\$207,759	\$99,206	\$207,759	\$99,251	\$208,112
\$30,000,000	\$37,044,000	\$225,456	\$261,566	\$30,000,000	\$30,909,030	\$225,456	\$218,247	\$30,000,000	\$35,368,320	\$119,081	\$249,381	\$119,056	\$249,381	\$119,101	\$249,734
\$35,000,000	\$43,218,000	\$263,121	\$305,160	\$35,000,000	\$36,060,535	\$263,121	\$254,622	\$35,000,000	\$41,263,040	\$138,932	\$291,003	\$138,906	\$291,003	\$138,951	\$291,356
\$40,000,000	\$49,392,000	\$300,786	\$348,754	\$40,000,000	\$41,212,040	\$300,786	\$290,996	\$40,000,000	\$47,157,760	\$158,782	\$332,626	\$158,756	\$332,626	\$158,801	\$332,979
\$45,000,000	\$55,566,000	\$338,451	\$392,349	\$45,000,000	\$46,363,545	\$338,451	\$327,371	\$45,000,000	\$53,052,480	\$178,632	\$374,248	\$178,606	\$374,248	\$178,651	\$374,601
\$50,000,000	\$61,740,000	\$376,116	\$435,943	\$50,000,000	\$51,515,050	\$376,116	\$363,745	\$50,000,000	\$58,947,200	\$198,482	\$415,870	\$198,456	\$415,870	\$198,501	\$416,223

CITY OF LONE ROCK, 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	\$237	119.62%	\$165	83.25%	(\$116)	(64.75%)	(\$90)	(58.83%)	\$218	109.68%
\$100,000	\$475	119.62%	\$330	83.25%	\$102	26.91%	\$127	36.22%	\$435	109.68%
\$150,000	\$712	119.62%	\$496	83.25%	\$319	55.42%	\$345	62.71%	\$653	109.68%
\$200,000	\$772	79.37%	\$483	49.67%	\$537	69.32%	\$563	75.16%	\$871	109.68%
\$250,000	\$831	61.60%	\$470	34.84%	\$755	77.56%	\$781	82.39%	\$1,089	109.68%
\$300,000	\$890	51.59%	\$457	26.49%	\$973	83.00%	\$998	87.12%	\$1,306	109.68%
\$400,000	\$1,009	40.70%	\$431	17.40%	\$1,408	89.75%	\$1,434	92.93%	\$1,742	109.68%
\$500,000	\$1,127	34.88%	\$405	12.54%	\$1,843	93.78%	\$1,869	96.35%	\$2,177	109.68%
\$600,000	\$1,246	31.26%	\$380	9.52%	\$2,279	96.45%	\$2,305	98.62%	\$2,613	109.68%
\$700,000	\$1,365	28.80%	\$354	7.47%	\$2,714	98.35%	\$2,740	100.23%	\$3,048	109.68%
\$800,000	\$1,483	27.01%	\$328	5.97%	\$3,150	99.78%	\$3,176	101.42%	\$3,484	109.68%
\$900,000	\$1,602	25.65%	\$302	4.84%	\$3,585	100.88%	\$3,611	102.35%	\$3,919	109.68%
\$1,000,000	\$1,720	24.58%	\$276	3.95%	\$4,021	101.77%	\$4,046	103.10%	\$4,354	109.68%
\$2,000,000	\$2,906	20.00%	\$18	0.13%	\$8,375	105.74%	\$8,401	106.41%	\$8,709	109.68%
\$3,000,000	\$4,092	18.55%	(\$240)	(1.09%)	\$12,730	107.05%	\$12,755	107.50%	\$13,063	109.68%
\$4,000,000	\$5,278	17.83%	(\$498)	(1.68%)	\$17,084	107.71%	\$17,110	108.05%	\$17,418	109.68%
\$5,000,000	\$6,464	17.41%	(\$756)	(2.04%)	\$21,438	108.11%	\$21,464	108.38%	\$21,772	109.68%
\$6,000,000	\$7,650	17.13%	(\$1,014)	(2.27%)	\$25,793	108.37%	\$25,819	108.60%	\$26,127	109.68%
\$7,000,000	\$8,835	16.93%	(\$1,272)	(2.44%)	\$30,147	108.56%	\$30,173	108.75%	\$30,481	109.68%
\$8,000,000	\$10,021	16.78%	(\$1,530)	(2.56%)	\$34,502	108.70%	\$34,528	108.87%	\$34,836	109.68%
\$9,000,000	\$11,207	16.66%	(\$1,788)	(2.66%)	\$38,856	108.81%	\$38,882	108.96%	\$39,190	109.68%
\$10,000,000	\$12,393	16.57%	(\$2,047)	(2.74%)	\$43,211	108.89%	\$43,236	109.03%	\$43,544	109.68%
\$15,000,000	\$18,322	16.29%	(\$3,337)	(2.97%)	\$64,983	109.16%	\$65,009	109.25%	\$65,317	109.68%
\$20,000,000	\$24,252	16.15%	(\$4,627)	(3.08%)	\$86,755	109.29%	\$86,781	109.36%	\$87,089	109.68%
\$25,000,000	\$30,181	16.07%	(\$5,918)	(3.15%)	\$108,527	109.37%	\$108,553	109.42%	\$108,861	109.68%
\$30,000,000	\$36,110	16.02%	(\$7,208)	(3.20%)	\$130,299	109.42%	\$130,325	109.47%	\$130,633	109.68%
\$35,000,000	\$42,040	15.98%	(\$8,499)	(3.23%)	\$152,072	109.46%	\$152,097	109.50%	\$152,405	109.68%
\$40,000,000	\$47,969	15.95%	(\$9,789)	(3.25%)	\$173,844	109.49%	\$173,870	109.52%	\$174,178	109.68%
\$45,000,000	\$53,898	15.92%	(\$11,080)	(3.27%)	\$195,616	109.51%	\$195,642	109.54%	\$195,950	109.68%
\$50,000,000	\$59,827	15.91%	(\$12,370)	(3.29%)	\$217,388	109.53%	\$217,414	109.55%	\$217,722	109.68%