

CITY OF SHAMBAUGH, 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	\$27,765	\$0	\$27,765	
2026-27	\$5.29361	\$28,320	\$55	\$28,375	2.2%
2027-28	\$5.32733	\$28,517	\$55	\$28,572	0.7%
2028-29	\$5.15103	\$29,143	\$53	\$29,197	2.2%
2029-30	\$5.17889	\$29,343	\$54	\$29,396	0.7%
2030-31	\$5.00691	\$29,984	\$52	\$30,036	2.2%
2031-32	\$5.03387	\$30,186	\$52	\$30,238	0.7%
2032-33	\$4.87040	\$30,843	\$50	\$30,893	2.2%
2033-34	\$4.89653	\$31,048	\$51	\$31,099	0.7%
2034-35	\$4.74086	\$31,721	\$49	\$31,770	2.2%
2035-36	\$4.76620	\$31,929	\$49	\$31,978	0.7%

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	\$7,291,212	\$3,317,188	\$0	\$3,317,188
2026-27	\$5,664,449	\$5,360,228	\$0	\$5,360,228
2027-28	\$5,667,499	\$5,363,278	\$0	\$5,363,278
2028-29	\$5,972,348	\$5,668,127	\$0	\$5,668,127
2029-30	\$5,980,398	\$5,676,177	\$0	\$5,676,177
2030-31	\$6,303,137	\$5,998,916	\$0	\$5,998,916
2031-32	\$6,311,187	\$6,006,966	\$0	\$6,006,966
2032-33	\$6,647,330	\$6,343,109	\$0	\$6,343,109
2033-34	\$6,655,380	\$6,351,159	\$0	\$6,351,159
2034-35	\$7,005,466	\$6,701,245	\$0	\$6,701,245
2035-36	\$7,013,516	\$6,709,295	\$0	\$6,709,295

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	97.50%	-3.15%	94.35%	0.63%	1.68%	3.33%
2026-27	138.86%	-44.15%	94.71%	0.92%	2.22%	2.06%
2027-28	138.97%	-44.26%	94.72%	0.92%	2.22%	2.06%
2028-29	136.94%	-42.00%	94.94%	0.91%	2.12%	1.95%
2029-30	136.93%	-41.98%	94.95%	0.91%	2.12%	1.95%
2030-31	134.92%	-39.76%	95.16%	0.91%	2.02%	1.84%
2031-32	134.91%	-39.74%	95.17%	0.91%	2.02%	1.84%
2032-33	133.03%	-37.67%	95.36%	0.90%	1.93%	1.74%
2033-34	133.03%	-37.66%	95.37%	0.90%	1.93%	1.74%
2034-35	131.28%	-35.72%	95.55%	0.90%	1.85%	1.65%
2035-36	131.27%	-35.71%	95.56%	0.89%	1.85%	1.65%

**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 SHAMBAUGH, 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	\$3,317,188	\$8.37000	\$27,765
2026-27	\$5,360,228	\$5.29361	\$28,375
2027-28	\$5,363,278	\$5.32733	\$28,572
2028-29	\$5,668,127	\$5.15103	\$29,197
2029-30	\$5,676,177	\$5.17889	\$29,396
2030-31	\$5,998,916	\$5.00691	\$30,036
2031-32	\$6,006,966	\$5.03387	\$30,238
2032-33	\$6,343,109	\$4.87040	\$30,893
2033-34	\$6,351,159	\$4.89653	\$31,099
2034-35	\$6,701,245	\$4.74086	\$31,770
2035-36	\$6,709,295	\$4.76620	\$31,978

CITY OF SHAMBAUGH, 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	\$3,317,188	\$8.37000	\$27,765
2026-27	\$3,317,259	\$8.37000	\$27,765
2027-28	\$3,391,689	\$8.37000	\$28,388
2028-29	\$3,497,144	\$8.10000	\$28,327
2029-30	\$3,575,481	\$8.10000	\$28,961
2030-31	\$3,686,517	\$8.10000	\$29,861
2031-32	\$3,768,956	\$8.10000	\$30,529
2032-33	\$3,885,863	\$8.10000	\$31,475
2033-34	\$3,972,631	\$8.10000	\$32,178
2034-35	\$4,095,721	\$8.10000	\$33,175
2035-36	\$4,187,034	\$8.10000	\$33,915

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	\$2,042,968	(\$3.07639)	\$609
2027-28	\$1,971,589	(\$3.04267)	\$184
2028-29	\$2,170,983	(\$2.94897)	\$870
2029-30	\$2,100,696	(\$2.92111)	\$435
2030-31	\$2,312,398	(\$3.09309)	\$175
2031-32	\$2,238,010	(\$3.06613)	-\$290
2032-33	\$2,457,247	(\$3.22960)	-\$582
2033-34	\$2,378,528	(\$3.20347)	-\$1,080
2034-35	\$2,605,524	(\$3.35914)	-\$1,406
2035-36	\$2,522,262	(\$3.33380)	-\$1,937

CITY OF SHAMBAUGH, 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	\$309	\$50,000	\$51,515	\$199	\$258	\$50,000	\$58,947	\$179	\$45	\$153	\$45	\$199	\$295
\$100,000	\$123,480	\$397	\$618	\$100,000	\$103,030	\$397	\$516	\$100,000	\$117,894	\$378	\$340	\$352	\$340	\$397	\$590
\$150,000	\$185,220	\$596	\$927	\$150,000	\$154,545	\$596	\$774	\$150,000	\$176,842	\$576	\$635	\$550	\$635	\$596	\$885
\$200,000	\$246,960	\$972	\$1,237	\$200,000	\$206,060	\$972	\$1,032	\$200,000	\$235,789	\$775	\$930	\$749	\$930	\$794	\$1,181
\$250,000	\$308,700	\$1,349	\$1,546	\$250,000	\$257,575	\$1,349	\$1,290	\$250,000	\$294,736	\$973	\$1,225	\$947	\$1,225	\$993	\$1,476
\$300,000	\$370,440	\$1,725	\$1,855	\$300,000	\$309,090	\$1,725	\$1,548	\$300,000	\$353,683	\$1,172	\$1,521	\$1,146	\$1,521	\$1,191	\$1,771
\$400,000	\$493,920	\$2,479	\$2,473	\$400,000	\$412,120	\$2,479	\$2,063	\$400,000	\$471,578	\$1,569	\$2,111	\$1,543	\$2,111	\$1,588	\$2,361
\$500,000	\$617,400	\$3,232	\$3,091	\$500,000	\$515,151	\$3,232	\$2,579	\$500,000	\$589,472	\$1,966	\$2,701	\$1,940	\$2,701	\$1,985	\$2,951
\$600,000	\$740,880	\$3,985	\$3,710	\$600,000	\$618,181	\$3,985	\$3,095	\$600,000	\$707,366	\$2,363	\$3,291	\$2,337	\$3,291	\$2,382	\$3,542
\$700,000	\$864,360	\$4,739	\$4,328	\$700,000	\$721,211	\$4,739	\$3,611	\$700,000	\$825,261	\$2,760	\$3,882	\$2,734	\$3,882	\$2,779	\$4,132
\$800,000	\$987,840	\$5,492	\$4,946	\$800,000	\$824,241	\$5,492	\$4,127	\$800,000	\$943,155	\$3,157	\$4,472	\$3,131	\$4,472	\$3,176	\$4,722
\$900,000	\$1,111,320	\$6,245	\$5,564	\$900,000	\$927,271	\$6,245	\$4,643	\$900,000	\$1,061,050	\$3,554	\$5,062	\$3,528	\$5,062	\$3,573	\$5,313
\$1,000,000	\$1,234,800	\$6,999	\$6,183	\$1,000,000	\$1,030,301	\$6,999	\$5,159	\$1,000,000	\$1,178,944	\$3,951	\$5,653	\$3,925	\$5,653	\$3,970	\$5,903
\$2,000,000	\$2,469,600	\$14,532	\$12,365	\$2,000,000	\$2,060,602	\$14,532	\$10,317	\$2,000,000	\$2,357,888	\$7,921	\$11,555	\$7,895	\$11,555	\$7,940	\$11,806
\$3,000,000	\$3,704,400	\$22,065	\$18,548	\$3,000,000	\$3,090,903	\$22,065	\$15,476	\$3,000,000	\$3,536,832	\$11,891	\$17,458	\$11,865	\$17,458	\$11,910	\$17,709
\$4,000,000	\$4,939,200	\$29,598	\$24,730	\$4,000,000	\$4,121,204	\$29,598	\$20,634	\$4,000,000	\$4,715,776	\$15,861	\$23,361	\$15,835	\$23,361	\$15,880	\$23,611
\$5,000,000	\$6,174,000	\$37,131	\$30,913	\$5,000,000	\$5,151,505	\$37,131	\$25,793	\$5,000,000	\$5,894,720	\$19,831	\$29,264	\$19,805	\$29,264	\$19,850	\$29,514
\$6,000,000	\$7,408,800	\$44,664	\$37,095	\$6,000,000	\$6,181,806	\$44,664	\$30,952	\$6,000,000	\$7,073,664	\$23,801	\$35,167	\$23,775	\$35,167	\$23,820	\$35,417
\$7,000,000	\$8,643,600	\$52,197	\$43,278	\$7,000,000	\$7,212,107	\$52,197	\$36,110	\$7,000,000	\$8,252,608	\$27,771	\$41,070	\$27,745	\$41,070	\$27,790	\$41,320
\$8,000,000	\$9,878,400	\$59,730	\$49,460	\$8,000,000	\$8,242,408	\$59,730	\$41,269	\$8,000,000	\$9,431,552	\$31,741	\$46,973	\$31,715	\$46,973	\$31,760	\$47,223
\$9,000,000	\$11,113,200	\$67,263	\$55,643	\$9,000,000	\$9,272,709	\$67,263	\$46,428	\$9,000,000	\$10,610,496	\$35,711	\$52,875	\$35,685	\$52,875	\$35,730	\$53,126
\$10,000,000	\$12,348,000	\$74,796	\$61,825	\$10,000,000	\$10,303,010	\$74,796	\$51,586	\$10,000,000	\$11,789,440	\$39,681	\$58,778	\$39,655	\$58,778	\$39,700	\$59,029
\$15,000,000	\$18,522,000	\$112,461	\$92,738	\$15,000,000	\$15,454,515	\$112,461	\$77,379	\$15,000,000	\$17,684,160	\$59,531	\$88,293	\$59,505	\$88,293	\$59,550	\$88,543
\$20,000,000	\$24,696,000	\$150,126	\$123,651	\$20,000,000	\$20,606,020	\$150,126	\$103,172	\$20,000,000	\$23,578,880	\$79,381	\$117,807	\$79,355	\$117,807	\$79,400	\$118,057
\$25,000,000	\$30,870,000	\$187,791	\$154,563	\$25,000,000	\$25,757,525	\$187,791	\$128,966	\$25,000,000	\$29,473,600	\$99,231	\$147,321	\$99,206	\$147,321	\$99,251	\$147,572
\$30,000,000	\$37,044,000	\$225,456	\$185,476	\$30,000,000	\$30,909,030	\$225,456	\$154,759	\$30,000,000	\$35,368,320	\$119,081	\$176,836	\$119,056	\$176,836	\$119,101	\$177,086
\$35,000,000	\$43,218,000	\$263,121	\$216,389	\$35,000,000	\$36,060,535	\$263,121	\$180,552	\$35,000,000	\$41,263,040	\$138,932	\$206,350	\$138,906	\$206,350	\$138,951	\$206,600
\$40,000,000	\$49,392,000	\$300,786	\$247,301	\$40,000,000	\$41,212,040	\$300,786	\$206,345	\$40,000,000	\$47,157,760	\$158,782	\$235,864	\$158,756	\$235,864	\$158,801	\$236,115
\$45,000,000	\$55,566,000	\$338,451	\$278,214	\$45,000,000	\$46,363,545	\$338,451	\$232,138	\$45,000,000	\$53,052,480	\$178,632	\$265,379	\$178,606	\$265,379	\$178,651	\$265,629
\$50,000,000	\$61,740,000	\$376,116	\$309,127	\$50,000,000	\$51,515,050	\$376,116	\$257,931	\$50,000,000	\$58,947,200	\$198,482	\$294,893	\$198,456	\$294,893	\$198,501	\$295,143

CITY OF SHAMBAUGH, 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	\$111	55.73%	\$59	29.94%	(\$134)	(75.01%)	(\$109)	(70.80%)	\$97	48.69%
\$100,000	\$221	55.73%	\$119	29.94%	(\$38)	(10.01%)	(\$12)	(3.41%)	\$193	48.69%
\$150,000	\$332	55.73%	\$178	29.94%	\$59	10.21%	\$85	15.38%	\$290	48.69%
\$200,000	\$264	27.19%	\$60	6.13%	\$155	20.07%	\$181	24.21%	\$387	48.69%
\$250,000	\$197	14.59%	(\$59)	(4.39%)	\$252	25.90%	\$278	29.33%	\$483	48.69%
\$300,000	\$129	7.49%	(\$178)	(10.31%)	\$349	29.76%	\$375	32.69%	\$580	48.69%
\$400,000	(\$6)	(0.23%)	(\$415)	(16.75%)	\$542	34.55%	\$568	36.80%	\$773	48.69%
\$500,000	(\$141)	(4.36%)	(\$653)	(20.20%)	\$735	37.41%	\$761	39.23%	\$966	48.69%
\$600,000	(\$276)	(6.92%)	(\$890)	(22.34%)	\$929	39.30%	\$954	40.84%	\$1,160	48.69%
\$700,000	(\$411)	(8.67%)	(\$1,128)	(23.80%)	\$1,122	40.65%	\$1,148	41.98%	\$1,353	48.69%
\$800,000	(\$546)	(9.94%)	(\$1,365)	(24.86%)	\$1,315	41.66%	\$1,341	42.83%	\$1,546	48.69%
\$900,000	(\$681)	(10.90%)	(\$1,602)	(25.66%)	\$1,508	42.45%	\$1,534	43.49%	\$1,740	48.69%
\$1,000,000	(\$816)	(11.66%)	(\$1,840)	(26.29%)	\$1,702	43.07%	\$1,728	44.01%	\$1,933	48.69%
\$2,000,000	(\$2,166)	(14.91%)	(\$4,214)	(29.00%)	\$3,635	45.89%	\$3,660	46.36%	\$3,866	48.69%
\$3,000,000	(\$3,517)	(15.94%)	(\$6,589)	(29.86%)	\$5,567	46.82%	\$5,593	47.14%	\$5,799	48.69%
\$4,000,000	(\$4,867)	(16.45%)	(\$8,963)	(30.28%)	\$7,500	47.29%	\$7,526	47.53%	\$7,731	48.69%
\$5,000,000	(\$6,218)	(16.75%)	(\$11,337)	(30.53%)	\$9,433	47.57%	\$9,459	47.76%	\$9,664	48.69%
\$6,000,000	(\$7,568)	(16.95%)	(\$13,712)	(30.70%)	\$11,366	47.75%	\$11,392	47.91%	\$11,597	48.69%
\$7,000,000	(\$8,919)	(17.09%)	(\$16,086)	(30.82%)	\$13,299	47.89%	\$13,325	48.03%	\$13,530	48.69%
\$8,000,000	(\$10,269)	(17.19%)	(\$18,461)	(30.91%)	\$15,232	47.99%	\$15,257	48.11%	\$15,463	48.69%
\$9,000,000	(\$11,620)	(17.28%)	(\$20,835)	(30.98%)	\$17,164	48.07%	\$17,190	48.17%	\$17,396	48.69%
\$10,000,000	(\$12,970)	(17.34%)	(\$23,209)	(31.03%)	\$19,097	48.13%	\$19,123	48.22%	\$19,328	48.69%
\$15,000,000	(\$19,723)	(17.54%)	(\$35,081)	(31.19%)	\$28,762	48.31%	\$28,787	48.38%	\$28,993	48.69%
\$20,000,000	(\$26,475)	(17.64%)	(\$46,953)	(31.28%)	\$38,426	48.41%	\$38,452	48.45%	\$38,657	48.69%
\$25,000,000	(\$33,227)	(17.69%)	(\$58,825)	(31.32%)	\$48,090	48.46%	\$48,116	48.50%	\$48,321	48.69%
\$30,000,000	(\$39,980)	(17.73%)	(\$70,697)	(31.36%)	\$57,754	48.50%	\$57,780	48.53%	\$57,985	48.69%
\$35,000,000	(\$46,732)	(17.76%)	(\$82,569)	(31.38%)	\$67,418	48.53%	\$67,444	48.55%	\$67,649	48.69%
\$40,000,000	(\$53,484)	(17.78%)	(\$94,441)	(31.40%)	\$77,083	48.55%	\$77,108	48.57%	\$77,314	48.69%
\$45,000,000	(\$60,237)	(17.80%)	(\$106,312)	(31.41%)	\$86,747	48.56%	\$86,773	48.58%	\$86,978	48.69%
\$50,000,000	(\$66,989)	(17.81%)	(\$118,184)	(31.42%)	\$96,411	48.57%	\$96,437	48.59%	\$96,642	48.69%