

CITY OF PANORAMA PARK, 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	\$4.54872	\$28,120	\$0	\$28,120	
2026-27	\$2.41924	\$28,682	\$77	\$28,760	2.3%
2027-28	\$2.43566	\$28,903	\$78	\$28,981	0.8%
2028-29	\$2.37439	\$29,561	\$76	\$29,637	2.3%
2029-30	\$2.38762	\$29,785	\$76	\$29,862	0.8%
2030-31	\$2.32555	\$30,459	\$74	\$30,533	2.2%
2031-32	\$2.33844	\$30,686	\$75	\$30,761	0.7%
2032-33	\$2.27833	\$31,376	\$73	\$31,449	2.2%
2033-34	\$2.29090	\$31,606	\$73	\$31,679	0.7%
2034-35	\$2.23264	\$32,313	\$71	\$32,384	2.2%
2035-36	\$2.24490	\$32,546	\$72	\$32,618	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	\$13,362,223	\$6,181,945	\$0	\$6,181,945
2026-27	\$12,199,133	\$11,887,914	\$0	\$11,887,914
2027-28	\$12,210,022	\$11,898,803	\$0	\$11,898,803
2028-29	\$12,793,188	\$12,481,969	\$0	\$12,481,969
2029-30	\$12,818,076	\$12,506,857	\$0	\$12,506,857
2030-31	\$13,440,693	\$13,129,474	\$0	\$13,129,474
2031-32	\$13,465,582	\$13,154,363	\$0	\$13,154,363
2032-33	\$14,114,668	\$13,803,449	\$0	\$13,803,449
2033-34	\$14,139,557	\$13,828,338	\$0	\$13,828,338
2034-35	\$14,816,171	\$14,504,952	\$0	\$14,504,952
2035-36	\$14,841,060	\$14,529,841	\$0	\$14,529,841

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	100.26%	-2.69%	97.56%	0.00%	0.00%	2.44%
2026-27	120.08%	-21.40%	98.68%	0.00%	0.00%	1.27%
2027-28	120.24%	-21.56%	98.68%	0.00%	0.00%	1.27%
2028-29	119.46%	-20.72%	98.74%	0.00%	0.00%	1.21%
2029-30	119.48%	-20.74%	98.74%	0.00%	0.00%	1.20%
2030-31	118.61%	-19.81%	98.80%	0.00%	0.00%	1.15%
2031-32	118.63%	-19.82%	98.81%	0.00%	0.00%	1.14%
2032-33	117.80%	-18.94%	98.87%	0.00%	0.00%	1.09%
2033-34	117.82%	-18.96%	98.87%	0.00%	0.00%	1.09%
2034-35	117.04%	-18.12%	98.92%	0.00%	0.00%	1.04%
2035-36	117.06%	-18.14%	98.92%	0.00%	0.00%	1.04%

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 PANORAMA PARK, 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	\$6,181,945	\$4.54872	\$28,120
2026-27	\$11,887,914	\$2.41924	\$28,760
2027-28	\$11,898,803	\$2.43566	\$28,981
2028-29	\$12,481,969	\$2.37439	\$29,637
2029-30	\$12,506,857	\$2.38762	\$29,862
2030-31	\$13,129,474	\$2.32555	\$30,533
2031-32	\$13,154,363	\$2.33844	\$30,761
2032-33	\$13,803,449	\$2.27833	\$31,449
2033-34	\$13,828,338	\$2.29090	\$31,679
2034-35	\$14,504,952	\$2.23264	\$32,384
2035-36	\$14,529,841	\$2.24490	\$32,618

CITY OF PANORAMA PARK, 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	\$6,181,945	\$4.54872	\$28,120
2026-27	\$6,181,490	\$4.54872	\$28,118
2027-28	\$6,329,624	\$4.54872	\$28,792
2028-29	\$6,534,041	\$4.54872	\$29,722
2029-30	\$6,689,969	\$4.54872	\$30,431
2030-31	\$6,905,366	\$4.54872	\$31,411
2031-32	\$7,069,474	\$4.54872	\$32,157
2032-33	\$7,296,422	\$4.54872	\$33,189
2033-34	\$7,469,165	\$4.54872	\$33,975
2034-35	\$7,708,281	\$4.54872	\$35,063
2035-36	\$7,890,089	\$4.54872	\$35,890

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	\$5,706,424	(\$2.12948)	\$642
2027-28	\$5,569,179	(\$2.11306)	\$190
2028-29	\$5,947,927	(\$2.17433)	-\$84
2029-30	\$5,816,889	(\$2.16110)	-\$569
2030-31	\$6,224,108	(\$2.22317)	-\$877
2031-32	\$6,084,889	(\$2.21028)	-\$1,396
2032-33	\$6,507,027	(\$2.27039)	-\$1,741
2033-34	\$6,359,173	(\$2.25782)	-\$2,296
2034-35	\$6,796,671	(\$2.31608)	-\$2,678
2035-36	\$6,639,752	(\$2.30382)	-\$3,272

CITY OF PANORAMA PARK, 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	\$108	\$144	\$50,000	\$51,515	\$108	\$120	\$50,000	\$58,947	\$97	\$21	\$83	\$21	\$108	\$137
\$100,000	\$123,480	\$216	\$287	\$100,000	\$103,030	\$216	\$240	\$100,000	\$117,894	\$205	\$158	\$191	\$158	\$216	\$274
\$150,000	\$185,220	\$324	\$431	\$150,000	\$154,545	\$324	\$359	\$150,000	\$176,842	\$313	\$295	\$299	\$295	\$324	\$411
\$200,000	\$246,960	\$528	\$574	\$200,000	\$206,060	\$528	\$479	\$200,000	\$235,789	\$421	\$432	\$407	\$432	\$432	\$548
\$250,000	\$308,700	\$733	\$718	\$250,000	\$257,575	\$733	\$599	\$250,000	\$294,736	\$529	\$569	\$515	\$569	\$539	\$685
\$300,000	\$370,440	\$938	\$861	\$300,000	\$309,090	\$938	\$719	\$300,000	\$353,683	\$637	\$706	\$623	\$706	\$647	\$823
\$400,000	\$493,920	\$1,347	\$1,149	\$400,000	\$412,120	\$1,347	\$958	\$400,000	\$471,578	\$853	\$980	\$839	\$980	\$863	\$1,097
\$500,000	\$617,400	\$1,756	\$1,436	\$500,000	\$515,151	\$1,756	\$1,198	\$500,000	\$589,472	\$1,068	\$1,255	\$1,054	\$1,255	\$1,079	\$1,371
\$600,000	\$740,880	\$2,166	\$1,723	\$600,000	\$618,181	\$2,166	\$1,438	\$600,000	\$707,366	\$1,284	\$1,529	\$1,270	\$1,529	\$1,295	\$1,645
\$700,000	\$864,360	\$2,575	\$2,010	\$700,000	\$721,211	\$2,575	\$1,677	\$700,000	\$825,261	\$1,500	\$1,803	\$1,486	\$1,803	\$1,510	\$1,919
\$800,000	\$987,840	\$2,985	\$2,297	\$800,000	\$824,241	\$2,985	\$1,917	\$800,000	\$943,155	\$1,716	\$2,077	\$1,702	\$2,077	\$1,726	\$2,193
\$900,000	\$1,111,320	\$3,394	\$2,584	\$900,000	\$927,271	\$3,394	\$2,156	\$900,000	\$1,061,050	\$1,931	\$2,351	\$1,917	\$2,351	\$1,942	\$2,468
\$1,000,000	\$1,234,800	\$3,803	\$2,872	\$1,000,000	\$1,030,301	\$3,803	\$2,396	\$1,000,000	\$1,178,944	\$2,147	\$2,625	\$2,133	\$2,625	\$2,158	\$2,742
\$2,000,000	\$2,469,600	\$7,897	\$5,743	\$2,000,000	\$2,060,602	\$7,897	\$4,792	\$2,000,000	\$2,357,888	\$4,305	\$5,367	\$4,291	\$5,367	\$4,315	\$5,483
\$3,000,000	\$3,704,400	\$11,991	\$8,615	\$3,000,000	\$3,090,903	\$11,991	\$7,188	\$3,000,000	\$3,536,832	\$6,462	\$8,109	\$6,448	\$8,109	\$6,473	\$8,225
\$4,000,000	\$4,939,200	\$16,085	\$11,486	\$4,000,000	\$4,121,204	\$16,085	\$9,584	\$4,000,000	\$4,715,776	\$8,620	\$10,850	\$8,606	\$10,850	\$8,630	\$10,967
\$5,000,000	\$6,174,000	\$20,179	\$14,358	\$5,000,000	\$5,151,505	\$20,179	\$11,980	\$5,000,000	\$5,894,720	\$10,777	\$13,592	\$10,763	\$13,592	\$10,788	\$13,708
\$6,000,000	\$7,408,800	\$24,273	\$17,230	\$6,000,000	\$6,181,806	\$24,273	\$14,376	\$6,000,000	\$7,073,664	\$12,935	\$16,334	\$12,921	\$16,334	\$12,945	\$16,450
\$7,000,000	\$8,643,600	\$28,366	\$20,101	\$7,000,000	\$7,212,107	\$28,366	\$16,772	\$7,000,000	\$8,252,608	\$15,092	\$19,076	\$15,078	\$19,076	\$15,103	\$19,192
\$8,000,000	\$9,878,400	\$32,460	\$22,973	\$8,000,000	\$8,242,408	\$32,460	\$19,168	\$8,000,000	\$9,431,552	\$17,250	\$21,817	\$17,236	\$21,817	\$17,260	\$21,934
\$9,000,000	\$11,113,200	\$36,554	\$25,844	\$9,000,000	\$9,272,709	\$36,554	\$21,564	\$9,000,000	\$10,610,496	\$19,407	\$24,559	\$19,393	\$24,559	\$19,418	\$24,675
\$10,000,000	\$12,348,000	\$40,648	\$28,716	\$10,000,000	\$10,303,010	\$40,648	\$23,960	\$10,000,000	\$11,789,440	\$21,565	\$27,301	\$21,551	\$27,301	\$21,575	\$27,417
\$15,000,000	\$18,522,000	\$61,117	\$43,074	\$15,000,000	\$15,454,515	\$61,117	\$35,940	\$15,000,000	\$17,684,160	\$32,352	\$41,009	\$32,338	\$41,009	\$32,363	\$41,125
\$20,000,000	\$24,696,000	\$81,587	\$57,432	\$20,000,000	\$20,606,020	\$81,587	\$47,920	\$20,000,000	\$23,578,880	\$43,140	\$54,718	\$43,126	\$54,718	\$43,151	\$54,834
\$25,000,000	\$30,870,000	\$102,056	\$71,790	\$25,000,000	\$25,757,525	\$102,056	\$59,900	\$25,000,000	\$29,473,600	\$53,928	\$68,426	\$53,914	\$68,426	\$53,938	\$68,542
\$30,000,000	\$37,044,000	\$122,525	\$86,148	\$30,000,000	\$30,909,030	\$122,525	\$71,880	\$30,000,000	\$35,368,320	\$64,715	\$82,135	\$64,701	\$82,135	\$64,726	\$82,251
\$35,000,000	\$43,218,000	\$142,994	\$100,506	\$35,000,000	\$36,060,535	\$142,994	\$83,861	\$35,000,000	\$41,263,040	\$75,503	\$95,843	\$75,489	\$95,843	\$75,514	\$95,959
\$40,000,000	\$49,392,000	\$163,463	\$114,864	\$40,000,000	\$41,212,040	\$163,463	\$95,841	\$40,000,000	\$47,157,760	\$86,291	\$109,551	\$86,277	\$109,551	\$86,301	\$109,668
\$45,000,000	\$55,566,000	\$183,933	\$129,222	\$45,000,000	\$46,363,545	\$183,933	\$107,821	\$45,000,000	\$53,052,480	\$97,078	\$123,260	\$97,064	\$123,260	\$97,089	\$123,376
\$50,000,000	\$61,740,000	\$204,402	\$143,579	\$50,000,000	\$51,515,050	\$204,402	\$119,801	\$50,000,000	\$58,947,200	\$107,866	\$136,968	\$107,852	\$136,968	\$107,877	\$137,085

CITY OF PANORAMA PARK, 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	\$36	33.10%	\$12	11.05%	(\$77)	(78.64%)	(\$63)	(75.05%)	\$29	27.08%
\$100,000	\$71	33.10%	\$24	11.05%	(\$47)	(23.09%)	(\$33)	(17.45%)	\$58	27.08%
\$150,000	\$107	33.10%	\$36	11.05%	(\$18)	(5.81%)	(\$4)	(1.39%)	\$88	27.08%
\$200,000	\$46	8.71%	(\$49)	(9.30%)	\$11	2.62%	\$25	6.15%	\$117	27.08%
\$250,000	(\$15)	(2.06%)	(\$134)	(18.28%)	\$40	7.61%	\$54	10.54%	\$146	27.08%
\$300,000	(\$76)	(8.13%)	(\$219)	(23.34%)	\$69	10.90%	\$83	13.40%	\$175	27.08%
\$400,000	(\$198)	(14.73%)	(\$389)	(28.85%)	\$128	15.00%	\$142	16.92%	\$234	27.08%
\$500,000	(\$321)	(18.26%)	(\$558)	(31.79%)	\$186	17.44%	\$200	19.00%	\$292	27.08%
\$600,000	(\$443)	(20.45%)	(\$728)	(33.62%)	\$245	19.06%	\$259	20.37%	\$350	27.08%
\$700,000	(\$565)	(21.94%)	(\$898)	(34.87%)	\$303	20.21%	\$317	21.34%	\$409	27.08%
\$800,000	(\$687)	(23.03%)	(\$1,068)	(35.78%)	\$362	21.07%	\$376	22.07%	\$467	27.08%
\$900,000	(\$810)	(23.85%)	(\$1,238)	(36.46%)	\$420	21.74%	\$434	22.63%	\$526	27.08%
\$1,000,000	(\$932)	(24.50%)	(\$1,407)	(37.00%)	\$478	22.28%	\$492	23.08%	\$584	27.08%
\$2,000,000	(\$2,154)	(27.28%)	(\$3,105)	(39.32%)	\$1,063	24.68%	\$1,077	25.09%	\$1,168	27.08%
\$3,000,000	(\$3,376)	(28.16%)	(\$4,803)	(40.06%)	\$1,647	25.48%	\$1,661	25.75%	\$1,752	27.08%
\$4,000,000	(\$4,599)	(28.59%)	(\$6,501)	(40.42%)	\$2,231	25.88%	\$2,245	26.09%	\$2,337	27.08%
\$5,000,000	(\$5,821)	(28.85%)	(\$8,199)	(40.63%)	\$2,815	26.12%	\$2,829	26.28%	\$2,921	27.08%
\$6,000,000	(\$7,043)	(29.02%)	(\$9,897)	(40.77%)	\$3,399	26.28%	\$3,413	26.42%	\$3,505	27.08%
\$7,000,000	(\$8,265)	(29.14%)	(\$11,594)	(40.87%)	\$3,983	26.39%	\$3,997	26.51%	\$4,089	27.08%
\$8,000,000	(\$9,488)	(29.23%)	(\$13,292)	(40.95%)	\$4,567	26.48%	\$4,582	26.58%	\$4,673	27.08%
\$9,000,000	(\$10,710)	(29.30%)	(\$14,990)	(41.01%)	\$5,152	26.54%	\$5,166	26.64%	\$5,257	27.08%
\$10,000,000	(\$11,932)	(29.35%)	(\$16,688)	(41.05%)	\$5,736	26.60%	\$5,750	26.68%	\$5,842	27.08%
\$15,000,000	(\$18,043)	(29.52%)	(\$25,177)	(41.19%)	\$8,657	26.76%	\$8,671	26.81%	\$8,762	27.08%
\$20,000,000	(\$24,155)	(29.61%)	(\$33,666)	(41.26%)	\$11,577	26.84%	\$11,591	26.88%	\$11,683	27.08%
\$25,000,000	(\$30,266)	(29.66%)	(\$42,155)	(41.31%)	\$14,498	26.88%	\$14,512	26.92%	\$14,604	27.08%
\$30,000,000	(\$36,377)	(29.69%)	(\$50,644)	(41.33%)	\$17,419	26.92%	\$17,433	26.94%	\$17,525	27.08%
\$35,000,000	(\$42,489)	(29.71%)	(\$59,134)	(41.35%)	\$20,340	26.94%	\$20,354	26.96%	\$20,446	27.08%
\$40,000,000	(\$48,600)	(29.73%)	(\$67,623)	(41.37%)	\$23,261	26.96%	\$23,275	26.98%	\$23,367	27.08%
\$45,000,000	(\$54,711)	(29.75%)	(\$76,112)	(41.38%)	\$26,182	26.97%	\$26,196	26.99%	\$26,287	27.08%
\$50,000,000	(\$60,822)	(29.76%)	(\$84,601)	(41.39%)	\$29,102	26.98%	\$29,116	27.00%	\$29,208	27.08%