

CITY OF UNIVERSITY HEIGHTS, 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	\$8.20589	\$760,534	\$0	\$760,534	
2026-27	\$3.67396	\$775,745	\$2,018	\$777,763	2.3%
2027-28	\$3.69495	\$781,652	\$2,030	\$783,682	0.8%
2028-29	\$3.61874	\$799,357	\$1,988	\$801,345	2.3%
2029-30	\$3.63884	\$805,352	\$1,999	\$807,351	0.7%
2030-31	\$3.56345	\$823,498	\$1,958	\$825,456	2.2%
2031-32	\$3.58316	\$829,584	\$1,969	\$831,553	0.7%
2032-33	\$3.50906	\$848,185	\$1,928	\$850,113	2.2%
2033-34	\$3.52838	\$854,363	\$1,938	\$856,301	0.7%
2034-35	\$3.45554	\$873,427	\$1,898	\$875,326	2.2%
2035-36	\$3.47449	\$879,702	\$1,909	\$881,611	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	\$228,367,758	\$92,681,480	\$21,225,922	\$113,907,402
2026-27	\$237,023,278	\$211,696,180	\$23,773,033	\$235,469,213
2027-28	\$237,422,589	\$212,095,491	\$23,773,033	\$235,868,524
2028-29	\$247,958,869	\$221,443,119	\$24,961,684	\$246,404,804
2029-30	\$248,386,180	\$221,870,430	\$24,961,684	\$246,832,115
2030-31	\$259,409,046	\$231,645,213	\$26,209,768	\$257,854,981
2031-32	\$259,836,357	\$232,072,524	\$26,209,768	\$258,282,292
2032-33	\$271,336,612	\$242,262,290	\$27,520,257	\$269,782,547
2033-34	\$271,763,923	\$242,689,601	\$27,520,257	\$270,209,858
2034-35	\$283,761,142	\$253,310,807	\$28,896,270	\$282,207,077
2035-36	\$284,188,453	\$253,738,118	\$28,896,270	\$282,634,388

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	87.65%	-0.57%	87.08%	12.37%	0.00%	0.52%
2026-27	97.67%	-5.73%	91.94%	7.78%	0.00%	0.25%
2027-28	97.74%	-5.78%	91.96%	7.76%	0.00%	0.25%
2028-29	97.52%	-5.59%	91.93%	7.80%	0.00%	0.24%
2029-30	97.58%	-5.63%	91.94%	7.79%	0.00%	0.24%
2030-31	97.36%	-5.44%	91.92%	7.83%	0.00%	0.23%
2031-32	97.41%	-5.48%	91.93%	7.82%	0.00%	0.23%
2032-33	97.19%	-5.29%	91.90%	7.86%	0.00%	0.22%
2033-34	97.24%	-5.33%	91.91%	7.85%	0.00%	0.22%
2034-35	97.02%	-5.14%	91.88%	7.89%	0.00%	0.21%
2035-36	97.07%	-5.18%	91.89%	7.88%	0.00%	0.21%

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 UNIVERSITY HEIGHTS, 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	\$92,681,480	\$8.20589	\$760,534
2026-27	\$211,696,180	\$3.67396	\$777,763
2027-28	\$212,095,491	\$3.69495	\$783,682
2028-29	\$221,443,119	\$3.61874	\$801,345
2029-30	\$221,870,430	\$3.63884	\$807,351
2030-31	\$231,645,213	\$3.56345	\$825,456
2031-32	\$232,072,524	\$3.58316	\$831,553
2032-33	\$242,262,290	\$3.50906	\$850,113
2033-34	\$242,689,601	\$3.52838	\$856,301
2034-35	\$253,310,807	\$3.45554	\$875,326
2035-36	\$253,738,118	\$3.47449	\$881,611

CITY OF UNIVERSITY HEIGHTS, 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	\$92,681,480	\$8.20589	\$760,534
2026-27	\$91,833,228	\$8.20589	\$753,573
2027-28	\$94,234,852	\$8.20589	\$773,281
2028-29	\$97,144,260	\$8.10000	\$786,869
2029-30	\$99,672,265	\$8.10000	\$807,345
2030-31	\$102,739,721	\$8.10000	\$832,192
2031-32	\$105,400,396	\$8.10000	\$853,743
2032-33	\$108,634,154	\$8.10000	\$879,937
2033-34	\$111,434,875	\$8.10000	\$902,622
2034-35	\$114,843,902	\$8.10000	\$930,236
2035-36	\$117,791,638	\$8.10000	\$954,112

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	\$119,862,952	(\$4.53193)	\$24,190
2027-28	\$117,860,639	(\$4.51094)	\$10,401
2028-29	\$124,298,859	(\$4.48126)	\$14,477
2029-30	\$122,198,166	(\$4.46116)	\$6
2030-31	\$128,905,492	(\$4.53655)	-\$6,736
2031-32	\$126,672,128	(\$4.51684)	-\$22,190
2032-33	\$133,628,136	(\$4.59094)	-\$29,824
2033-34	\$131,254,727	(\$4.57162)	-\$46,321
2034-35	\$138,466,905	(\$4.64446)	-\$54,910
2035-36	\$135,946,480	(\$4.62551)	-\$72,502

CITY OF UNIVERSITY HEIGHTS, 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	\$195	\$220	\$50,000	\$51,515	\$195	\$184	\$50,000	\$58,947	\$176	\$32	\$150	\$32	\$195	\$210
\$100,000	\$123,480	\$389	\$440	\$100,000	\$103,030	\$389	\$367	\$100,000	\$117,894	\$370	\$242	\$345	\$242	\$389	\$420
\$150,000	\$185,220	\$584	\$660	\$150,000	\$154,545	\$584	\$551	\$150,000	\$176,842	\$565	\$452	\$540	\$452	\$584	\$630
\$200,000	\$246,960	\$953	\$880	\$200,000	\$206,060	\$953	\$734	\$200,000	\$235,789	\$760	\$662	\$734	\$662	\$778	\$840
\$250,000	\$308,700	\$1,322	\$1,100	\$250,000	\$257,575	\$1,322	\$918	\$250,000	\$294,736	\$954	\$872	\$929	\$872	\$973	\$1,050
\$300,000	\$370,440	\$1,692	\$1,320	\$300,000	\$309,090	\$1,692	\$1,101	\$300,000	\$353,683	\$1,149	\$1,082	\$1,123	\$1,082	\$1,168	\$1,260
\$400,000	\$493,920	\$2,430	\$1,760	\$400,000	\$412,120	\$2,430	\$1,469	\$400,000	\$471,578	\$1,538	\$1,502	\$1,513	\$1,502	\$1,557	\$1,680
\$500,000	\$617,400	\$3,169	\$2,200	\$500,000	\$515,151	\$3,169	\$1,836	\$500,000	\$589,472	\$1,927	\$1,922	\$1,902	\$1,922	\$1,946	\$2,101
\$600,000	\$740,880	\$3,907	\$2,640	\$600,000	\$618,181	\$3,907	\$2,203	\$600,000	\$707,366	\$2,316	\$2,342	\$2,291	\$2,342	\$2,335	\$2,521
\$700,000	\$864,360	\$4,646	\$3,080	\$700,000	\$721,211	\$4,646	\$2,570	\$700,000	\$825,261	\$2,706	\$2,763	\$2,680	\$2,763	\$2,725	\$2,941
\$800,000	\$987,840	\$5,384	\$3,520	\$800,000	\$824,241	\$5,384	\$2,937	\$800,000	\$943,155	\$3,095	\$3,183	\$3,070	\$3,183	\$3,114	\$3,361
\$900,000	\$1,111,320	\$6,123	\$3,960	\$900,000	\$927,271	\$6,123	\$3,304	\$900,000	\$1,061,050	\$3,484	\$3,603	\$3,459	\$3,603	\$3,503	\$3,781
\$1,000,000	\$1,234,800	\$6,861	\$4,400	\$1,000,000	\$1,030,301	\$6,861	\$3,671	\$1,000,000	\$1,178,944	\$3,873	\$4,023	\$3,848	\$4,023	\$3,892	\$4,201
\$2,000,000	\$2,469,600	\$14,247	\$8,800	\$2,000,000	\$2,060,602	\$14,247	\$7,343	\$2,000,000	\$2,357,888	\$7,765	\$8,224	\$7,740	\$8,224	\$7,784	\$8,402
\$3,000,000	\$3,704,400	\$21,632	\$13,200	\$3,000,000	\$3,090,903	\$21,632	\$11,014	\$3,000,000	\$3,536,832	\$11,658	\$12,425	\$11,632	\$12,425	\$11,677	\$12,603
\$4,000,000	\$4,939,200	\$29,017	\$17,601	\$4,000,000	\$4,121,204	\$29,017	\$14,686	\$4,000,000	\$4,715,776	\$15,550	\$16,626	\$15,525	\$16,626	\$15,569	\$16,804
\$5,000,000	\$6,174,000	\$36,403	\$22,001	\$5,000,000	\$5,151,505	\$36,403	\$18,357	\$5,000,000	\$5,894,720	\$19,442	\$20,827	\$19,417	\$20,827	\$19,461	\$21,006
\$6,000,000	\$7,408,800	\$43,788	\$26,401	\$6,000,000	\$6,181,806	\$43,788	\$22,029	\$6,000,000	\$7,073,664	\$23,334	\$25,028	\$23,309	\$25,028	\$23,353	\$25,207
\$7,000,000	\$8,643,600	\$51,173	\$30,801	\$7,000,000	\$7,212,107	\$51,173	\$25,700	\$7,000,000	\$8,252,608	\$27,226	\$29,230	\$27,201	\$29,230	\$27,245	\$29,408
\$8,000,000	\$9,878,400	\$58,558	\$35,201	\$8,000,000	\$8,242,408	\$58,558	\$29,371	\$8,000,000	\$9,431,552	\$31,119	\$33,431	\$31,093	\$33,431	\$31,137	\$33,609
\$9,000,000	\$11,113,200	\$65,944	\$39,601	\$9,000,000	\$9,272,709	\$65,944	\$33,043	\$9,000,000	\$10,610,496	\$35,011	\$37,632	\$34,985	\$37,632	\$35,030	\$37,810
\$10,000,000	\$12,348,000	\$73,329	\$44,001	\$10,000,000	\$10,303,010	\$73,329	\$36,714	\$10,000,000	\$11,789,440	\$38,903	\$41,833	\$38,878	\$41,833	\$38,922	\$42,011
\$15,000,000	\$18,522,000	\$110,256	\$66,002	\$15,000,000	\$15,454,515	\$110,256	\$55,071	\$15,000,000	\$17,684,160	\$58,364	\$62,838	\$58,339	\$62,838	\$58,383	\$63,017
\$20,000,000	\$24,696,000	\$147,182	\$88,003	\$20,000,000	\$20,606,020	\$147,182	\$73,429	\$20,000,000	\$23,578,880	\$77,825	\$83,844	\$77,800	\$83,844	\$77,844	\$84,022
\$25,000,000	\$30,870,000	\$184,109	\$110,004	\$25,000,000	\$25,757,525	\$184,109	\$91,786	\$25,000,000	\$29,473,600	\$97,286	\$104,850	\$97,260	\$104,850	\$97,305	\$105,028
\$30,000,000	\$37,044,000	\$221,035	\$132,004	\$30,000,000	\$30,909,030	\$221,035	\$110,143	\$30,000,000	\$35,368,320	\$116,747	\$125,855	\$116,721	\$125,855	\$116,766	\$126,033
\$35,000,000	\$43,218,000	\$257,962	\$154,005	\$35,000,000	\$36,060,535	\$257,962	\$128,500	\$35,000,000	\$41,263,040	\$136,208	\$146,861	\$136,182	\$146,861	\$136,226	\$147,039
\$40,000,000	\$49,392,000	\$294,888	\$176,006	\$40,000,000	\$41,212,040	\$294,888	\$146,857	\$40,000,000	\$47,157,760	\$155,669	\$167,866	\$155,643	\$167,866	\$155,687	\$168,044
\$45,000,000	\$55,566,000	\$331,815	\$198,007	\$45,000,000	\$46,363,545	\$331,815	\$165,214	\$45,000,000	\$53,052,480	\$175,129	\$188,872	\$175,104	\$188,872	\$175,148	\$189,050
\$50,000,000	\$61,740,000	\$368,741	\$220,007	\$50,000,000	\$51,515,050	\$368,741	\$183,571	\$50,000,000	\$58,947,200	\$194,590	\$209,877	\$194,565	\$209,877	\$194,609	\$210,055

CITY OF UNIVERSITY HEIGHTS, 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	\$25	13.05%	(\$11)	(5.67%)	(\$144)	(81.86%)	(\$119)	(78.81%)	\$15	7.94%
\$100,000	\$51	13.05%	(\$22)	(5.67%)	(\$128)	(34.67%)	(\$103)	(29.88%)	\$31	7.94%
\$150,000	\$76	13.05%	(\$33)	(5.67%)	(\$113)	(19.99%)	(\$88)	(16.24%)	\$46	7.94%
\$200,000	(\$73)	(7.67%)	(\$219)	(22.96%)	(\$98)	(12.84%)	(\$72)	(9.83%)	\$62	7.94%
\$250,000	(\$222)	(16.81%)	(\$405)	(30.59%)	(\$82)	(8.60%)	(\$57)	(6.11%)	\$77	7.94%
\$300,000	(\$372)	(21.97%)	(\$590)	(34.89%)	(\$67)	(5.80%)	(\$41)	(3.68%)	\$93	7.94%
\$400,000	(\$670)	(27.57%)	(\$962)	(39.57%)	(\$36)	(2.32%)	(\$10)	(0.69%)	\$124	7.94%
\$500,000	(\$969)	(30.57%)	(\$1,333)	(42.07%)	(\$5)	(0.25%)	\$20	1.08%	\$154	7.94%
\$600,000	(\$1,267)	(32.43%)	(\$1,704)	(43.62%)	\$26	1.12%	\$51	2.24%	\$185	7.94%
\$700,000	(\$1,566)	(33.70%)	(\$2,076)	(44.68%)	\$57	2.10%	\$82	3.07%	\$216	7.94%
\$800,000	(\$1,864)	(34.62%)	(\$2,447)	(45.45%)	\$88	2.84%	\$113	3.69%	\$247	7.94%
\$900,000	(\$2,163)	(35.32%)	(\$2,819)	(46.03%)	\$119	3.41%	\$144	4.16%	\$278	7.94%
\$1,000,000	(\$2,461)	(35.87%)	(\$3,190)	(46.49%)	\$150	3.86%	\$175	4.55%	\$309	7.94%
\$2,000,000	(\$5,446)	(38.23%)	(\$6,904)	(48.46%)	\$459	5.90%	\$484	6.25%	\$618	7.94%
\$3,000,000	(\$8,431)	(38.98%)	(\$10,618)	(49.08%)	\$767	6.58%	\$793	6.82%	\$927	7.94%
\$4,000,000	(\$11,417)	(39.34%)	(\$14,332)	(49.39%)	\$1,076	6.92%	\$1,102	7.10%	\$1,236	7.94%
\$5,000,000	(\$14,402)	(39.56%)	(\$18,045)	(49.57%)	\$1,385	7.13%	\$1,411	7.26%	\$1,545	7.94%
\$6,000,000	(\$17,387)	(39.71%)	(\$21,759)	(49.69%)	\$1,694	7.26%	\$1,720	7.38%	\$1,854	7.94%
\$7,000,000	(\$20,372)	(39.81%)	(\$25,473)	(49.78%)	\$2,003	7.36%	\$2,028	7.46%	\$2,162	7.94%
\$8,000,000	(\$23,357)	(39.89%)	(\$29,187)	(49.84%)	\$2,312	7.43%	\$2,337	7.52%	\$2,471	7.94%
\$9,000,000	(\$26,342)	(39.95%)	(\$32,901)	(49.89%)	\$2,621	7.49%	\$2,646	7.56%	\$2,780	7.94%
\$10,000,000	(\$29,328)	(39.99%)	(\$36,615)	(49.93%)	\$2,930	7.53%	\$2,955	7.60%	\$3,089	7.94%
\$15,000,000	(\$44,253)	(40.14%)	(\$55,184)	(50.05%)	\$4,475	7.67%	\$4,500	7.71%	\$4,634	7.94%
\$20,000,000	(\$59,179)	(40.21%)	(\$73,754)	(50.11%)	\$6,019	7.73%	\$6,044	7.77%	\$6,178	7.94%
\$25,000,000	(\$74,105)	(40.25%)	(\$92,323)	(50.15%)	\$7,564	7.77%	\$7,589	7.80%	\$7,723	7.94%
\$30,000,000	(\$89,031)	(40.28%)	(\$110,892)	(50.17%)	\$9,108	7.80%	\$9,134	7.83%	\$9,268	7.94%
\$35,000,000	(\$103,956)	(40.30%)	(\$129,462)	(50.19%)	\$10,653	7.82%	\$10,678	7.84%	\$10,812	7.94%
\$40,000,000	(\$118,882)	(40.31%)	(\$148,031)	(50.20%)	\$12,198	7.84%	\$12,223	7.85%	\$12,357	7.94%
\$45,000,000	(\$133,808)	(40.33%)	(\$166,600)	(50.21%)	\$13,742	7.85%	\$13,768	7.86%	\$13,902	7.94%
\$50,000,000	(\$148,734)	(40.34%)	(\$185,170)	(50.22%)	\$15,287	7.86%	\$15,312	7.87%	\$15,446	7.94%