

CITY OF UNIVERSITY 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	\$5.43192	\$65,695	\$0	\$65,695	
2026-27	\$3.25166	\$67,009	\$1,333	\$68,342	4.0%
2027-28	\$3.31634	\$69,364	\$1,359	\$70,723	3.5%
2028-29	\$3.24348	\$72,138	\$1,330	\$73,467	3.9%
2029-30	\$3.30326	\$74,521	\$1,354	\$75,875	3.3%
2030-31	\$3.22880	\$77,393	\$1,324	\$78,716	3.7%
2031-32	\$3.28402	\$79,764	\$1,346	\$81,111	3.0%
2032-33	\$3.20985	\$82,733	\$1,316	\$84,049	3.6%
2033-34	\$3.26090	\$85,089	\$1,337	\$86,426	2.8%
2034-35	\$3.18715	\$88,155	\$1,306	\$89,461	3.5%
2035-36	\$3.23438	\$90,493	\$1,326	\$91,819	2.6%

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	\$24,400,793	\$12,094,265	\$0	\$12,094,265
2026-27	\$21,725,684	\$21,017,572	\$0	\$21,017,572
2027-28	\$22,033,786	\$21,325,674	\$0	\$21,325,674
2028-29	\$23,358,877	\$22,650,765	\$0	\$22,650,765
2029-30	\$23,677,979	\$22,969,867	\$0	\$22,969,867
2030-31	\$25,087,568	\$24,379,456	\$0	\$24,379,456
2031-32	\$25,406,670	\$24,698,558	\$0	\$24,698,558
2032-33	\$26,892,718	\$26,184,606	\$0	\$26,184,606
2033-34	\$27,211,821	\$26,503,709	\$0	\$26,503,709
2034-35	\$28,777,410	\$28,069,298	\$0	\$28,069,298
2035-36	\$29,096,513	\$28,388,401	\$0	\$28,388,401

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	82.21%	-0.77%	81.45%	4.95%	12.43%	1.17%
2026-27	110.66%	-25.21%	85.46%	5.01%	8.37%	0.67%
2027-28	110.98%	-25.32%	85.66%	4.94%	8.25%	0.67%
2028-29	110.47%	-24.27%	86.20%	4.89%	7.84%	0.63%
2029-30	110.72%	-24.33%	86.39%	4.83%	7.73%	0.62%
2030-31	110.16%	-23.28%	86.88%	4.78%	7.36%	0.58%
2031-32	110.39%	-23.35%	87.05%	4.73%	7.26%	0.57%
2032-33	109.86%	-22.35%	87.50%	4.69%	6.92%	0.54%
2033-34	110.07%	-22.43%	87.65%	4.63%	6.84%	0.54%
2034-35	109.55%	-21.49%	88.06%	4.60%	6.52%	0.51%
2035-36	109.76%	-21.57%	88.19%	4.55%	6.45%	0.50%

**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 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	\$12,094,265	\$5.43192	\$65,695
2026-27	\$21,017,572	\$3.25166	\$68,342
2027-28	\$21,325,674	\$3.31634	\$70,723
2028-29	\$22,650,765	\$3.24348	\$73,467
2029-30	\$22,969,867	\$3.30326	\$75,875
2030-31	\$24,379,456	\$3.22880	\$78,716
2031-32	\$24,698,558	\$3.28402	\$81,111
2032-33	\$26,184,606	\$3.20985	\$84,049
2033-34	\$26,503,709	\$3.26090	\$86,426
2034-35	\$28,069,298	\$3.18715	\$89,461
2035-36	\$28,388,401	\$3.23438	\$91,819

CITY OF UNIVERSITY 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	\$12,094,265	\$5.43192	\$65,695
2026-27	\$12,336,337	\$5.43192	\$67,010
2027-28	\$12,736,624	\$5.37814	\$68,499
2028-29	\$13,280,624	\$5.37814	\$71,425
2029-30	\$13,702,378	\$5.37814	\$73,693
2030-31	\$14,277,874	\$5.37814	\$76,788
2031-32	\$14,722,188	\$5.37814	\$79,178
2032-33	\$15,330,849	\$5.37814	\$82,451
2033-34	\$15,798,956	\$5.37814	\$84,969
2034-35	\$16,442,566	\$5.37814	\$88,430
2035-36	\$16,935,678	\$5.37814	\$91,082

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	\$8,681,235	(\$2.18026)	\$1,332
2027-28	\$8,589,051	(\$2.06180)	\$2,224
2028-29	\$9,370,141	(\$2.13466)	\$2,042
2029-30	\$9,267,490	(\$2.07488)	\$2,182
2030-31	\$10,101,582	(\$2.14934)	\$1,928
2031-32	\$9,976,370	(\$2.09412)	\$1,933
2032-33	\$10,853,758	(\$2.16829)	\$1,597
2033-34	\$10,704,753	(\$2.11724)	\$1,457
2034-35	\$11,626,732	(\$2.19099)	\$1,031
2035-36	\$11,452,723	(\$2.14376)	\$736

CITY OF UNIVERSITY 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	\$129	\$199	\$50,000	\$51,515	\$129	\$166	\$50,000	\$58,947	\$116	\$29	\$100	\$29	\$129	\$190
\$100,000	\$123,480	\$258	\$399	\$100,000	\$103,030	\$258	\$333	\$100,000	\$117,894	\$245	\$219	\$228	\$219	\$258	\$381
\$150,000	\$185,220	\$386	\$598	\$150,000	\$154,545	\$386	\$499	\$150,000	\$176,842	\$374	\$410	\$357	\$410	\$386	\$571
\$200,000	\$246,960	\$631	\$797	\$200,000	\$206,060	\$631	\$665	\$200,000	\$235,789	\$503	\$600	\$486	\$600	\$515	\$761
\$250,000	\$308,700	\$875	\$997	\$250,000	\$257,575	\$875	\$832	\$250,000	\$294,736	\$632	\$790	\$615	\$790	\$644	\$952
\$300,000	\$370,440	\$1,120	\$1,196	\$300,000	\$309,090	\$1,120	\$998	\$300,000	\$353,683	\$760	\$981	\$744	\$981	\$773	\$1,142
\$400,000	\$493,920	\$1,609	\$1,595	\$400,000	\$412,120	\$1,609	\$1,331	\$400,000	\$471,578	\$1,018	\$1,361	\$1,001	\$1,361	\$1,031	\$1,523
\$500,000	\$617,400	\$2,098	\$1,993	\$500,000	\$515,151	\$2,098	\$1,663	\$500,000	\$589,472	\$1,276	\$1,742	\$1,259	\$1,742	\$1,288	\$1,903
\$600,000	\$740,880	\$2,586	\$2,392	\$600,000	\$618,181	\$2,586	\$1,996	\$600,000	\$707,366	\$1,533	\$2,123	\$1,517	\$2,123	\$1,546	\$2,284
\$700,000	\$864,360	\$3,075	\$2,791	\$700,000	\$721,211	\$3,075	\$2,329	\$700,000	\$825,261	\$1,791	\$2,503	\$1,774	\$2,503	\$1,804	\$2,665
\$800,000	\$987,840	\$3,564	\$3,190	\$800,000	\$824,241	\$3,564	\$2,661	\$800,000	\$943,155	\$2,049	\$2,884	\$2,032	\$2,884	\$2,061	\$3,045
\$900,000	\$1,111,320	\$4,053	\$3,588	\$900,000	\$927,271	\$4,053	\$2,994	\$900,000	\$1,061,050	\$2,306	\$3,264	\$2,290	\$3,264	\$2,319	\$3,426
\$1,000,000	\$1,234,800	\$4,542	\$3,987	\$1,000,000	\$1,030,301	\$4,542	\$3,327	\$1,000,000	\$1,178,944	\$2,564	\$3,645	\$2,547	\$3,645	\$2,576	\$3,807
\$2,000,000	\$2,469,600	\$9,431	\$7,974	\$2,000,000	\$2,060,602	\$9,431	\$6,653	\$2,000,000	\$2,357,888	\$5,140	\$7,452	\$5,124	\$7,452	\$5,153	\$7,613
\$3,000,000	\$3,704,400	\$14,319	\$11,961	\$3,000,000	\$3,090,903	\$14,319	\$9,980	\$3,000,000	\$3,536,832	\$7,717	\$11,258	\$7,700	\$11,258	\$7,729	\$11,420
\$4,000,000	\$4,939,200	\$19,208	\$15,948	\$4,000,000	\$4,121,204	\$19,208	\$13,307	\$4,000,000	\$4,715,776	\$10,293	\$15,065	\$10,277	\$15,065	\$10,306	\$15,226
\$5,000,000	\$6,174,000	\$24,097	\$19,935	\$5,000,000	\$5,151,505	\$24,097	\$16,633	\$5,000,000	\$5,894,720	\$12,870	\$18,871	\$12,853	\$18,871	\$12,882	\$19,033
\$6,000,000	\$7,408,800	\$28,986	\$23,922	\$6,000,000	\$6,181,806	\$28,986	\$19,960	\$6,000,000	\$7,073,664	\$15,446	\$22,678	\$15,429	\$22,678	\$15,459	\$22,839
\$7,000,000	\$8,643,600	\$33,874	\$27,908	\$7,000,000	\$7,212,107	\$33,874	\$23,286	\$7,000,000	\$8,252,608	\$18,023	\$26,485	\$18,006	\$26,485	\$18,035	\$26,646
\$8,000,000	\$9,878,400	\$38,763	\$31,895	\$8,000,000	\$8,242,408	\$38,763	\$26,613	\$8,000,000	\$9,431,552	\$20,599	\$30,291	\$20,582	\$30,291	\$20,612	\$30,453
\$9,000,000	\$11,113,200	\$43,652	\$35,882	\$9,000,000	\$9,272,709	\$43,652	\$29,940	\$9,000,000	\$10,610,496	\$23,176	\$34,098	\$23,159	\$34,098	\$23,188	\$34,259
\$10,000,000	\$12,348,000	\$48,540	\$39,869	\$10,000,000	\$10,303,010	\$48,540	\$33,266	\$10,000,000	\$11,789,440	\$25,752	\$37,904	\$25,735	\$37,904	\$25,764	\$38,066
\$15,000,000	\$18,522,000	\$72,984	\$59,804	\$15,000,000	\$15,454,515	\$72,984	\$49,900	\$15,000,000	\$17,684,160	\$38,634	\$56,937	\$38,617	\$56,937	\$38,647	\$57,099
\$20,000,000	\$24,696,000	\$97,428	\$79,738	\$20,000,000	\$20,606,020	\$97,428	\$66,533	\$20,000,000	\$23,578,880	\$51,516	\$75,970	\$51,500	\$75,970	\$51,529	\$76,131
\$25,000,000	\$30,870,000	\$121,871	\$99,673	\$25,000,000	\$25,757,525	\$121,871	\$83,166	\$25,000,000	\$29,473,600	\$64,399	\$95,003	\$64,382	\$95,003	\$64,411	\$95,164
\$30,000,000	\$37,044,000	\$146,315	\$119,608	\$30,000,000	\$30,909,030	\$146,315	\$99,799	\$30,000,000	\$35,368,320	\$77,281	\$114,036	\$77,264	\$114,036	\$77,293	\$114,197
\$35,000,000	\$43,218,000	\$170,759	\$139,542	\$35,000,000	\$36,060,535	\$170,759	\$116,432	\$35,000,000	\$41,263,040	\$90,163	\$133,069	\$90,146	\$133,069	\$90,176	\$133,230
\$40,000,000	\$49,392,000	\$195,202	\$159,477	\$40,000,000	\$41,212,040	\$195,202	\$133,065	\$40,000,000	\$47,157,760	\$103,045	\$152,102	\$103,029	\$152,102	\$103,058	\$152,263
\$45,000,000	\$55,566,000	\$219,646	\$179,412	\$45,000,000	\$46,363,545	\$219,646	\$149,699	\$45,000,000	\$53,052,480	\$115,928	\$171,134	\$115,911	\$171,134	\$115,940	\$171,296
\$50,000,000	\$61,740,000	\$244,090	\$199,346	\$50,000,000	\$51,515,050	\$244,090	\$166,332	\$50,000,000	\$58,947,200	\$128,810	\$190,167	\$128,793	\$190,167	\$128,822	\$190,329

CITY OF UNIVERSITY 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	\$71	54.74%	\$38	29.12%	(\$87)	(75.17%)	(\$71)	(70.99%)	\$62	47.75%
\$100,000	\$141	54.74%	\$75	29.12%	(\$26)	(10.58%)	(\$9)	(4.02%)	\$123	47.75%
\$150,000	\$212	54.74%	\$113	29.12%	\$36	9.51%	\$52	14.65%	\$185	47.75%
\$200,000	\$166	26.39%	\$34	5.46%	\$97	19.31%	\$114	23.42%	\$246	47.75%
\$250,000	\$121	13.87%	(\$44)	(4.99%)	\$159	25.11%	\$175	28.52%	\$308	47.75%
\$300,000	\$76	6.81%	(\$122)	(10.88%)	\$220	28.94%	\$237	31.85%	\$369	47.75%
\$400,000	(\$14)	(0.86%)	(\$278)	(17.28%)	\$343	33.70%	\$360	35.94%	\$492	47.75%
\$500,000	(\$104)	(4.96%)	(\$434)	(20.70%)	\$466	36.54%	\$483	38.35%	\$615	47.75%
\$600,000	(\$194)	(7.51%)	(\$590)	(22.83%)	\$589	38.42%	\$606	39.95%	\$738	47.75%
\$700,000	(\$284)	(9.25%)	(\$747)	(24.28%)	\$712	39.76%	\$729	41.08%	\$861	47.75%
\$800,000	(\$375)	(10.51%)	(\$903)	(25.33%)	\$835	40.77%	\$852	41.93%	\$984	47.75%
\$900,000	(\$465)	(11.47%)	(\$1,059)	(26.13%)	\$958	41.55%	\$975	42.58%	\$1,107	47.75%
\$1,000,000	(\$555)	(12.22%)	(\$1,215)	(26.76%)	\$1,081	42.17%	\$1,098	43.10%	\$1,230	47.75%
\$2,000,000	(\$1,457)	(15.45%)	(\$2,777)	(29.45%)	\$2,311	44.96%	\$2,328	45.44%	\$2,460	47.75%
\$3,000,000	(\$2,359)	(16.47%)	(\$4,339)	(30.30%)	\$3,541	45.89%	\$3,558	46.21%	\$3,690	47.75%
\$4,000,000	(\$3,260)	(16.97%)	(\$5,902)	(30.72%)	\$4,772	46.36%	\$4,788	46.59%	\$4,921	47.75%
\$5,000,000	(\$4,162)	(17.27%)	(\$7,464)	(30.97%)	\$6,002	46.63%	\$6,018	46.83%	\$6,151	47.75%
\$6,000,000	(\$5,064)	(17.47%)	(\$9,026)	(31.14%)	\$7,232	46.82%	\$7,249	46.98%	\$7,381	47.75%
\$7,000,000	(\$5,966)	(17.61%)	(\$10,588)	(31.26%)	\$8,462	46.95%	\$8,479	47.09%	\$8,611	47.75%
\$8,000,000	(\$6,868)	(17.72%)	(\$12,150)	(31.34%)	\$9,692	47.05%	\$9,709	47.17%	\$9,841	47.75%
\$9,000,000	(\$7,769)	(17.80%)	(\$13,712)	(31.41%)	\$10,922	47.13%	\$10,939	47.23%	\$11,071	47.75%
\$10,000,000	(\$8,671)	(17.86%)	(\$15,274)	(31.47%)	\$12,152	47.19%	\$12,169	47.29%	\$12,301	47.75%
\$15,000,000	(\$13,180)	(18.06%)	(\$23,085)	(31.63%)	\$18,303	47.38%	\$18,320	47.44%	\$18,452	47.75%
\$20,000,000	(\$17,689)	(18.16%)	(\$30,895)	(31.71%)	\$24,454	47.47%	\$24,470	47.52%	\$24,603	47.75%
\$25,000,000	(\$22,198)	(18.21%)	(\$38,705)	(31.76%)	\$30,604	47.52%	\$30,621	47.56%	\$30,753	47.75%
\$30,000,000	(\$26,707)	(18.25%)	(\$46,516)	(31.79%)	\$36,755	47.56%	\$36,772	47.59%	\$36,904	47.75%
\$35,000,000	(\$31,216)	(18.28%)	(\$54,326)	(31.81%)	\$42,906	47.59%	\$42,922	47.61%	\$43,054	47.75%
\$40,000,000	(\$35,725)	(18.30%)	(\$62,137)	(31.83%)	\$49,056	47.61%	\$49,073	47.63%	\$49,205	47.75%
\$45,000,000	(\$40,234)	(18.32%)	(\$69,947)	(31.85%)	\$55,207	47.62%	\$55,224	47.64%	\$55,356	47.75%
\$50,000,000	(\$44,743)	(18.33%)	(\$77,758)	(31.86%)	\$61,357	47.63%	\$61,374	47.65%	\$61,506	47.75%