

CITY OF SWEA CITY, 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	\$8.12621	\$113,116	\$0	\$113,116	
2026-27	\$6.25628	\$115,378	\$260	\$115,638	2.2%
2027-28	\$6.30036	\$116,216	\$262	\$116,477	0.7%
2028-29	\$6.07652	\$118,807	\$252	\$119,059	2.2%
2029-30	\$6.10926	\$119,654	\$254	\$119,908	0.7%
2030-31	\$5.88743	\$122,306	\$244	\$122,551	2.2%
2031-32	\$5.91902	\$123,163	\$246	\$123,409	0.7%
2032-33	\$5.70839	\$125,877	\$237	\$126,114	2.2%
2033-34	\$5.73890	\$126,745	\$238	\$126,983	0.7%
2034-35	\$5.53854	\$129,523	\$230	\$129,753	2.2%
2035-36	\$5.56803	\$130,401	\$231	\$130,633	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	\$26,127,413	\$13,919,857	\$0	\$13,919,857
2026-27	\$20,687,595	\$18,483,475	\$0	\$18,483,475
2027-28	\$20,691,536	\$18,487,416	\$0	\$18,487,416
2028-29	\$21,797,442	\$19,593,322	\$0	\$19,593,322
2029-30	\$21,831,383	\$19,627,263	\$0	\$19,627,263
2030-31	\$23,019,766	\$20,815,646	\$0	\$20,815,646
2031-32	\$23,053,707	\$20,849,587	\$0	\$20,849,587
2032-33	\$24,296,922	\$22,092,802	\$0	\$22,092,802
2033-34	\$24,330,863	\$22,126,743	\$0	\$22,126,743
2034-35	\$25,631,368	\$23,427,248	\$0	\$23,427,248
2035-36	\$25,665,309	\$23,461,189	\$0	\$23,461,189

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	47.38%	-2.93%	44.46%	44.75%	0.00%	2.26%
2026-27	82.19%	-44.44%	37.75%	53.30%	0.00%	1.70%
2027-28	82.35%	-44.63%	37.72%	53.33%	0.00%	1.70%
2028-29	80.99%	-42.30%	38.69%	52.87%	0.00%	1.60%
2029-30	81.02%	-42.26%	38.76%	52.82%	0.00%	1.60%
2030-31	79.61%	-39.88%	39.73%	52.33%	0.00%	1.51%
2031-32	79.65%	-39.85%	39.79%	52.28%	0.00%	1.51%
2032-33	78.33%	-37.64%	40.69%	51.84%	0.00%	1.42%
2033-34	78.36%	-37.62%	40.74%	51.79%	0.00%	1.42%
2034-35	77.12%	-35.56%	41.56%	51.40%	0.00%	1.34%
2035-36	77.15%	-35.54%	41.61%	51.35%	0.00%	1.34%

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 SWEA CITY, 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	\$13,919,857	\$8.12621	\$113,116
2026-27	\$18,483,475	\$6.25628	\$115,638
2027-28	\$18,487,416	\$6.30036	\$116,477
2028-29	\$19,593,322	\$6.07652	\$119,059
2029-30	\$19,627,263	\$6.10926	\$119,908
2030-31	\$20,815,646	\$5.88743	\$122,551
2031-32	\$20,849,587	\$5.91902	\$123,409
2032-33	\$22,092,802	\$5.70839	\$126,114
2033-34	\$22,126,743	\$5.73890	\$126,983
2034-35	\$23,427,248	\$5.53854	\$129,753
2035-36	\$23,461,189	\$5.56803	\$130,633

CITY OF SWEA CITY, 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	\$13,919,857	\$8.12621	\$113,116
2026-27	\$14,673,208	\$7.96688	\$116,900
2027-28	\$14,836,132	\$7.96688	\$118,198
2028-29	\$15,408,317	\$7.96688	\$122,756
2029-30	\$15,579,534	\$7.96688	\$124,120
2030-31	\$16,181,401	\$7.96688	\$128,915
2031-32	\$16,361,322	\$7.96688	\$130,349
2032-33	\$16,994,378	\$7.96688	\$135,392
2033-34	\$17,183,489	\$7.96688	\$136,899
2034-35	\$17,849,335	\$7.96688	\$142,203
2035-36	\$18,048,092	\$7.96688	\$143,787

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	\$3,810,267	(\$1.71060)	-\$1,262
2027-28	\$3,651,285	(\$1.66652)	-\$1,720
2028-29	\$4,185,004	(\$1.89036)	-\$3,697
2029-30	\$4,047,729	(\$1.85762)	-\$4,212
2030-31	\$4,634,245	(\$2.07945)	-\$6,365
2031-32	\$4,488,265	(\$2.04786)	-\$6,940
2032-33	\$5,098,424	(\$2.25849)	-\$9,278
2033-34	\$4,943,254	(\$2.22798)	-\$9,916
2034-35	\$5,577,913	(\$2.42834)	-\$12,451
2035-36	\$5,413,097	(\$2.39885)	-\$13,154

CITY OF SWEA CITY, 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	\$193	\$363	\$50,000	\$51,515	\$193	\$303	\$50,000	\$58,947	\$174	\$53	\$149	\$53	\$193	\$347
\$100,000	\$123,480	\$385	\$727	\$100,000	\$103,030	\$385	\$607	\$100,000	\$117,894	\$367	\$400	\$342	\$400	\$385	\$694
\$150,000	\$185,220	\$578	\$1,090	\$150,000	\$154,545	\$578	\$910	\$150,000	\$176,842	\$559	\$747	\$534	\$747	\$578	\$1,041
\$200,000	\$246,960	\$944	\$1,454	\$200,000	\$206,060	\$944	\$1,213	\$200,000	\$235,789	\$752	\$1,094	\$727	\$1,094	\$771	\$1,388
\$250,000	\$308,700	\$1,310	\$1,817	\$250,000	\$257,575	\$1,310	\$1,516	\$250,000	\$294,736	\$945	\$1,441	\$920	\$1,441	\$964	\$1,735
\$300,000	\$370,440	\$1,675	\$2,181	\$300,000	\$309,090	\$1,675	\$1,820	\$300,000	\$353,683	\$1,138	\$1,788	\$1,113	\$1,788	\$1,156	\$2,082
\$400,000	\$493,920	\$2,407	\$2,908	\$400,000	\$412,120	\$2,407	\$2,426	\$400,000	\$471,578	\$1,523	\$2,482	\$1,498	\$2,482	\$1,542	\$2,776
\$500,000	\$617,400	\$3,138	\$3,635	\$500,000	\$515,151	\$3,138	\$3,033	\$500,000	\$589,472	\$1,909	\$3,176	\$1,883	\$3,176	\$1,927	\$3,470
\$600,000	\$740,880	\$3,869	\$4,362	\$600,000	\$618,181	\$3,869	\$3,639	\$600,000	\$707,366	\$2,294	\$3,870	\$2,269	\$3,870	\$2,313	\$4,165
\$700,000	\$864,360	\$4,601	\$5,089	\$700,000	\$721,211	\$4,601	\$4,246	\$700,000	\$825,261	\$2,679	\$4,564	\$2,654	\$4,564	\$2,698	\$4,859
\$800,000	\$987,840	\$5,332	\$5,816	\$800,000	\$824,241	\$5,332	\$4,853	\$800,000	\$943,155	\$3,065	\$5,258	\$3,040	\$5,258	\$3,084	\$5,553
\$900,000	\$1,111,320	\$6,063	\$6,543	\$900,000	\$927,271	\$6,063	\$5,459	\$900,000	\$1,061,050	\$3,450	\$5,952	\$3,425	\$5,952	\$3,469	\$6,247
\$1,000,000	\$1,234,800	\$6,795	\$7,270	\$1,000,000	\$1,030,301	\$6,795	\$6,066	\$1,000,000	\$1,178,944	\$3,836	\$6,647	\$3,811	\$6,647	\$3,854	\$6,941
\$2,000,000	\$2,469,600	\$14,108	\$14,540	\$2,000,000	\$2,060,602	\$14,108	\$12,132	\$2,000,000	\$2,357,888	\$7,690	\$13,588	\$7,665	\$13,588	\$7,709	\$13,882
\$3,000,000	\$3,704,400	\$21,422	\$21,809	\$3,000,000	\$3,090,903	\$21,422	\$18,197	\$3,000,000	\$3,536,832	\$11,544	\$20,528	\$11,519	\$20,528	\$11,563	\$20,823
\$4,000,000	\$4,939,200	\$28,735	\$29,079	\$4,000,000	\$4,121,204	\$28,735	\$24,263	\$4,000,000	\$4,715,776	\$15,399	\$27,469	\$15,374	\$27,469	\$15,418	\$27,764
\$5,000,000	\$6,174,000	\$36,049	\$36,349	\$5,000,000	\$5,151,505	\$36,049	\$30,329	\$5,000,000	\$5,894,720	\$19,253	\$34,410	\$19,228	\$34,410	\$19,272	\$34,705
\$6,000,000	\$7,408,800	\$43,363	\$43,619	\$6,000,000	\$6,181,806	\$43,363	\$36,395	\$6,000,000	\$7,073,664	\$23,108	\$41,351	\$23,083	\$41,351	\$23,126	\$41,646
\$7,000,000	\$8,643,600	\$50,676	\$50,889	\$7,000,000	\$7,212,107	\$50,676	\$42,461	\$7,000,000	\$8,252,608	\$26,962	\$48,292	\$26,937	\$48,292	\$26,981	\$48,587
\$8,000,000	\$9,878,400	\$57,990	\$58,158	\$8,000,000	\$8,242,408	\$57,990	\$48,527	\$8,000,000	\$9,431,552	\$30,816	\$55,233	\$30,791	\$55,233	\$30,835	\$55,528
\$9,000,000	\$11,113,200	\$65,303	\$65,428	\$9,000,000	\$9,272,709	\$65,303	\$54,592	\$9,000,000	\$10,610,496	\$34,671	\$62,174	\$34,646	\$62,174	\$34,690	\$62,469
\$10,000,000	\$12,348,000	\$72,617	\$72,698	\$10,000,000	\$10,303,010	\$72,617	\$60,658	\$10,000,000	\$11,789,440	\$38,525	\$69,115	\$38,500	\$69,115	\$38,544	\$69,410
\$15,000,000	\$18,522,000	\$109,185	\$109,047	\$15,000,000	\$15,454,515	\$109,185	\$90,987	\$15,000,000	\$17,684,160	\$57,797	\$103,820	\$57,772	\$103,820	\$57,816	\$104,114
\$20,000,000	\$24,696,000	\$145,753	\$145,396	\$20,000,000	\$20,606,020	\$145,753	\$121,317	\$20,000,000	\$23,578,880	\$77,069	\$138,525	\$77,044	\$138,525	\$77,088	\$138,819
\$25,000,000	\$30,870,000	\$182,321	\$181,745	\$25,000,000	\$25,757,525	\$182,321	\$151,646	\$25,000,000	\$29,473,600	\$96,341	\$173,229	\$96,316	\$173,229	\$96,360	\$173,524
\$30,000,000	\$37,044,000	\$218,889	\$218,094	\$30,000,000	\$30,909,030	\$218,889	\$181,975	\$30,000,000	\$35,368,320	\$115,613	\$207,934	\$115,588	\$207,934	\$115,632	\$208,229
\$35,000,000	\$43,218,000	\$255,457	\$254,443	\$35,000,000	\$36,060,535	\$255,457	\$212,304	\$35,000,000	\$41,263,040	\$134,885	\$242,639	\$134,860	\$242,639	\$134,904	\$242,933
\$40,000,000	\$49,392,000	\$292,025	\$290,792	\$40,000,000	\$41,212,040	\$292,025	\$242,633	\$40,000,000	\$47,157,760	\$154,157	\$277,344	\$154,132	\$277,344	\$154,176	\$277,638
\$45,000,000	\$55,566,000	\$328,593	\$327,141	\$45,000,000	\$46,363,545	\$328,593	\$272,962	\$45,000,000	\$53,052,480	\$173,429	\$312,048	\$173,404	\$312,048	\$173,448	\$312,343
\$50,000,000	\$61,740,000	\$365,161	\$363,490	\$50,000,000	\$51,515,050	\$365,161	\$303,291	\$50,000,000	\$58,947,200	\$192,701	\$346,753	\$192,676	\$346,753	\$192,720	\$347,048

CITY OF SWEA CITY, 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	\$171	88.61%	\$111	57.37%	(\$121)	(69.73%)	(\$96)	(64.64%)	\$154	80.08%
\$100,000	\$342	88.61%	\$221	57.37%	\$33	8.99%	\$58	16.98%	\$309	80.08%
\$150,000	\$512	88.61%	\$332	57.37%	\$187	33.48%	\$212	39.74%	\$463	80.08%
\$200,000	\$510	54.05%	\$269	28.54%	\$342	45.42%	\$367	50.43%	\$617	80.08%
\$250,000	\$508	38.79%	\$207	15.80%	\$496	52.49%	\$521	56.64%	\$772	80.08%
\$300,000	\$506	30.19%	\$145	8.63%	\$650	57.16%	\$675	60.70%	\$926	80.08%
\$400,000	\$501	20.83%	\$20	0.82%	\$959	62.96%	\$984	65.69%	\$1,235	80.08%
\$500,000	\$497	15.84%	(\$105)	(3.35%)	\$1,268	66.42%	\$1,293	68.63%	\$1,543	80.08%
\$600,000	\$493	12.73%	(\$230)	(5.94%)	\$1,576	68.71%	\$1,601	70.58%	\$1,852	80.08%
\$700,000	\$488	10.61%	(\$355)	(7.71%)	\$1,885	70.35%	\$1,910	71.96%	\$2,161	80.08%
\$800,000	\$484	9.07%	(\$479)	(8.99%)	\$2,194	71.57%	\$2,219	72.99%	\$2,469	80.08%
\$900,000	\$479	7.91%	(\$604)	(9.96%)	\$2,502	72.52%	\$2,527	73.78%	\$2,778	80.08%
\$1,000,000	\$475	6.99%	(\$729)	(10.73%)	\$2,811	73.28%	\$2,836	74.42%	\$3,087	80.08%
\$2,000,000	\$431	3.06%	(\$1,977)	(14.01%)	\$5,897	76.69%	\$5,922	77.27%	\$6,173	80.08%
\$3,000,000	\$387	1.81%	(\$3,224)	(15.05%)	\$8,984	77.82%	\$9,009	78.21%	\$9,260	80.08%
\$4,000,000	\$344	1.20%	(\$4,472)	(15.56%)	\$12,071	78.39%	\$12,096	78.68%	\$12,346	80.08%
\$5,000,000	\$300	0.83%	(\$5,720)	(15.87%)	\$15,157	78.72%	\$15,182	78.96%	\$15,433	80.08%
\$6,000,000	\$256	0.59%	(\$6,968)	(16.07%)	\$18,244	78.95%	\$18,269	79.14%	\$18,519	80.08%
\$7,000,000	\$212	0.42%	(\$8,215)	(16.21%)	\$21,330	79.11%	\$21,355	79.28%	\$21,606	80.08%
\$8,000,000	\$169	0.29%	(\$9,463)	(16.32%)	\$24,417	79.23%	\$24,442	79.38%	\$24,692	80.08%
\$9,000,000	\$125	0.19%	(\$10,711)	(16.40%)	\$27,503	79.33%	\$27,528	79.46%	\$27,779	80.08%
\$10,000,000	\$81	0.11%	(\$11,959)	(16.47%)	\$30,590	79.40%	\$30,615	79.52%	\$30,866	80.08%
\$15,000,000	(\$138)	(0.13%)	(\$18,198)	(16.67%)	\$46,023	79.63%	\$46,048	79.71%	\$46,298	80.08%
\$20,000,000	(\$357)	(0.24%)	(\$24,436)	(16.77%)	\$61,455	79.74%	\$61,481	79.80%	\$61,731	80.08%
\$25,000,000	(\$576)	(0.32%)	(\$30,675)	(16.82%)	\$76,888	79.81%	\$76,913	79.86%	\$77,164	80.08%
\$30,000,000	(\$795)	(0.36%)	(\$36,914)	(16.86%)	\$92,321	79.85%	\$92,346	79.89%	\$92,597	80.08%
\$35,000,000	(\$1,014)	(0.40%)	(\$43,153)	(16.89%)	\$107,754	79.89%	\$107,779	79.92%	\$108,030	80.08%
\$40,000,000	(\$1,233)	(0.42%)	(\$49,392)	(16.91%)	\$123,187	79.91%	\$123,212	79.94%	\$123,462	80.08%
\$45,000,000	(\$1,452)	(0.44%)	(\$55,631)	(16.93%)	\$138,619	79.93%	\$138,644	79.95%	\$138,895	80.08%
\$50,000,000	(\$1,671)	(0.46%)	(\$61,869)	(16.94%)	\$154,052	79.94%	\$154,077	79.97%	\$154,328	80.08%