

CITY OF SWAN, 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	\$5.26387	\$18,982	\$0	\$18,982	
2026-27	\$4.07715	\$19,362	\$19	\$19,381	2.1%
2027-28	\$4.10015	\$19,478	\$19	\$19,497	0.6%
2028-29	\$4.07168	\$19,887	\$19	\$19,905	2.1%
2029-30	\$4.09290	\$20,005	\$19	\$20,024	0.6%
2030-31	\$4.06130	\$20,424	\$19	\$20,443	2.1%
2031-32	\$4.08244	\$20,545	\$19	\$20,564	0.6%
2032-33	\$4.04949	\$20,976	\$19	\$20,994	2.1%
2033-34	\$4.07055	\$21,099	\$19	\$21,118	0.6%
2034-35	\$4.03630	\$21,541	\$19	\$21,559	2.1%
2035-36	\$4.05726	\$21,667	\$19	\$21,686	0.6%

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	\$5,733,859	\$3,606,118	\$0	\$3,606,118
2026-27	\$5,057,280	\$4,753,490	\$0	\$4,753,490
2027-28	\$5,058,889	\$4,755,099	\$0	\$4,755,099
2028-29	\$5,192,548	\$4,888,758	\$0	\$4,888,758
2029-30	\$5,196,156	\$4,892,366	\$0	\$4,892,366
2030-31	\$5,337,468	\$5,033,678	\$0	\$5,033,678
2031-32	\$5,341,077	\$5,037,287	\$0	\$5,037,287
2032-33	\$5,488,267	\$5,184,477	\$0	\$5,184,477
2033-34	\$5,491,876	\$5,188,086	\$0	\$5,188,086
2034-35	\$5,645,181	\$5,341,391	\$0	\$5,341,391
2035-36	\$5,648,790	\$5,345,000	\$0	\$5,345,000

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	39.72%	-0.76%	38.96%	0.00%	0.00%	2.98%
2026-27	69.35%	-20.65%	48.70%	0.00%	0.00%	2.26%
2027-28	69.43%	-20.70%	48.72%	0.00%	0.00%	2.26%
2028-29	70.32%	-20.20%	50.12%	0.00%	0.00%	2.20%
2029-30	70.37%	-20.21%	50.16%	0.00%	0.00%	2.20%
2030-31	71.22%	-19.66%	51.56%	0.00%	0.00%	2.13%
2031-32	71.26%	-19.67%	51.59%	0.00%	0.00%	2.13%
2032-33	72.10%	-19.13%	52.97%	0.00%	0.00%	2.07%
2033-34	72.13%	-19.13%	53.00%	0.00%	0.00%	2.07%
2034-35	72.95%	-18.60%	54.35%	0.00%	0.00%	2.01%
2035-36	72.99%	-18.61%	54.38%	0.00%	0.00%	2.01%

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 SWAN, 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	\$3,606,118	\$5.26387	\$18,982
2026-27	\$4,753,490	\$4.07715	\$19,381
2027-28	\$4,755,099	\$4.10015	\$19,497
2028-29	\$4,888,758	\$4.07168	\$19,905
2029-30	\$4,892,366	\$4.09290	\$20,024
2030-31	\$5,033,678	\$4.06130	\$20,443
2031-32	\$5,037,287	\$4.08244	\$20,564
2032-33	\$5,184,477	\$4.04949	\$20,994
2033-34	\$5,188,086	\$4.07055	\$21,118
2034-35	\$5,341,391	\$4.03630	\$21,559
2035-36	\$5,345,000	\$4.05726	\$21,686

CITY OF SWAN, 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	\$3,606,118	\$5.26387	\$18,982
2026-27	\$3,608,127	\$5.26387	\$18,993
2027-28	\$3,641,117	\$5.26387	\$19,166
2028-29	\$3,687,080	\$5.26387	\$19,408
2029-30	\$3,721,801	\$5.26387	\$19,591
2030-31	\$3,770,210	\$5.26387	\$19,846
2031-32	\$3,806,750	\$5.26387	\$20,038
2032-33	\$3,857,730	\$5.26387	\$20,307
2033-34	\$3,896,189	\$5.26387	\$20,509
2034-35	\$3,949,879	\$5.26387	\$20,792
2035-36	\$3,990,353	\$5.26387	\$21,005

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	\$1,145,364	(\$1.18672)	\$388
2027-28	\$1,113,983	(\$1.16372)	\$330
2028-29	\$1,201,678	(\$1.19219)	\$497
2029-30	\$1,170,565	(\$1.17097)	\$433
2030-31	\$1,263,468	(\$1.20257)	\$597
2031-32	\$1,230,537	(\$1.18143)	\$526
2032-33	\$1,326,747	(\$1.21438)	\$688
2033-34	\$1,291,897	(\$1.19332)	\$609
2034-35	\$1,391,512	(\$1.22757)	\$768
2035-36	\$1,354,648	(\$1.20661)	\$681

CITY OF SWAN, 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	\$125	\$251	\$50,000	\$51,515	\$125	\$209	\$50,000	\$58,947	\$113	\$36	\$96	\$36	\$125	\$239
\$100,000	\$123,480	\$250	\$501	\$100,000	\$103,030	\$250	\$418	\$100,000	\$117,894	\$238	\$276	\$221	\$276	\$250	\$479
\$150,000	\$185,220	\$375	\$752	\$150,000	\$154,545	\$375	\$628	\$150,000	\$176,842	\$362	\$515	\$346	\$515	\$375	\$718
\$200,000	\$246,960	\$611	\$1,003	\$200,000	\$206,060	\$611	\$837	\$200,000	\$235,789	\$487	\$755	\$471	\$755	\$499	\$958
\$250,000	\$308,700	\$848	\$1,254	\$250,000	\$257,575	\$848	\$1,046	\$250,000	\$294,736	\$612	\$994	\$596	\$994	\$624	\$1,197
\$300,000	\$370,440	\$1,085	\$1,504	\$300,000	\$309,090	\$1,085	\$1,255	\$300,000	\$353,683	\$737	\$1,233	\$721	\$1,233	\$749	\$1,436
\$400,000	\$493,920	\$1,559	\$2,006	\$400,000	\$412,120	\$1,559	\$1,674	\$400,000	\$471,578	\$987	\$1,712	\$970	\$1,712	\$999	\$1,915
\$500,000	\$617,400	\$2,033	\$2,507	\$500,000	\$515,151	\$2,033	\$2,092	\$500,000	\$589,472	\$1,236	\$2,191	\$1,220	\$2,191	\$1,248	\$2,394
\$600,000	\$740,880	\$2,506	\$3,009	\$600,000	\$618,181	\$2,506	\$2,511	\$600,000	\$707,366	\$1,486	\$2,670	\$1,470	\$2,670	\$1,498	\$2,873
\$700,000	\$864,360	\$2,980	\$3,510	\$700,000	\$721,211	\$2,980	\$2,929	\$700,000	\$825,261	\$1,736	\$3,149	\$1,719	\$3,149	\$1,748	\$3,352
\$800,000	\$987,840	\$3,454	\$4,012	\$800,000	\$824,241	\$3,454	\$3,347	\$800,000	\$943,155	\$1,985	\$3,627	\$1,969	\$3,627	\$1,997	\$3,830
\$900,000	\$1,111,320	\$3,928	\$4,513	\$900,000	\$927,271	\$3,928	\$3,766	\$900,000	\$1,061,050	\$2,235	\$4,106	\$2,219	\$4,106	\$2,247	\$4,309
\$1,000,000	\$1,234,800	\$4,401	\$5,015	\$1,000,000	\$1,030,301	\$4,401	\$4,184	\$1,000,000	\$1,178,944	\$2,485	\$4,585	\$2,468	\$4,585	\$2,497	\$4,788
\$2,000,000	\$2,469,600	\$9,139	\$10,030	\$2,000,000	\$2,060,602	\$9,139	\$8,369	\$2,000,000	\$2,357,888	\$4,981	\$9,373	\$4,965	\$9,373	\$4,993	\$9,576
\$3,000,000	\$3,704,400	\$13,876	\$15,045	\$3,000,000	\$3,090,903	\$13,876	\$12,553	\$3,000,000	\$3,536,832	\$7,478	\$14,161	\$7,462	\$14,161	\$7,490	\$14,364
\$4,000,000	\$4,939,200	\$18,614	\$20,060	\$4,000,000	\$4,121,204	\$18,614	\$16,737	\$4,000,000	\$4,715,776	\$9,975	\$18,949	\$9,959	\$18,949	\$9,987	\$19,152
\$5,000,000	\$6,174,000	\$23,351	\$25,074	\$5,000,000	\$5,151,505	\$23,351	\$20,922	\$5,000,000	\$5,894,720	\$12,472	\$23,737	\$12,455	\$23,737	\$12,484	\$23,940
\$6,000,000	\$7,408,800	\$28,089	\$30,089	\$6,000,000	\$6,181,806	\$28,089	\$25,106	\$6,000,000	\$7,073,664	\$14,968	\$28,525	\$14,952	\$28,525	\$14,980	\$28,728
\$7,000,000	\$8,643,600	\$32,826	\$35,104	\$7,000,000	\$7,212,107	\$32,826	\$29,291	\$7,000,000	\$8,252,608	\$17,465	\$33,313	\$17,449	\$33,313	\$17,477	\$33,516
\$8,000,000	\$9,878,400	\$37,564	\$40,119	\$8,000,000	\$8,242,408	\$37,564	\$33,475	\$8,000,000	\$9,431,552	\$19,962	\$38,101	\$19,946	\$38,101	\$19,974	\$38,304
\$9,000,000	\$11,113,200	\$42,301	\$45,134	\$9,000,000	\$9,272,709	\$42,301	\$37,659	\$9,000,000	\$10,610,496	\$22,459	\$42,889	\$22,442	\$42,889	\$22,471	\$43,092
\$10,000,000	\$12,348,000	\$47,039	\$50,149	\$10,000,000	\$10,303,010	\$47,039	\$41,844	\$10,000,000	\$11,789,440	\$24,955	\$47,677	\$24,939	\$47,677	\$24,967	\$47,880
\$15,000,000	\$18,522,000	\$70,726	\$75,223	\$15,000,000	\$15,454,515	\$70,726	\$62,765	\$15,000,000	\$17,684,160	\$37,439	\$71,618	\$37,423	\$71,618	\$37,451	\$71,821
\$20,000,000	\$24,696,000	\$94,414	\$100,298	\$20,000,000	\$20,606,020	\$94,414	\$83,687	\$20,000,000	\$23,578,880	\$49,923	\$95,558	\$49,906	\$95,558	\$49,935	\$95,761
\$25,000,000	\$30,870,000	\$118,101	\$125,372	\$25,000,000	\$25,757,525	\$118,101	\$104,609	\$25,000,000	\$29,473,600	\$62,406	\$119,498	\$62,390	\$119,498	\$62,418	\$119,701
\$30,000,000	\$37,044,000	\$141,788	\$150,447	\$30,000,000	\$30,909,030	\$141,788	\$125,531	\$30,000,000	\$35,368,320	\$74,890	\$143,438	\$74,874	\$143,438	\$74,902	\$143,641
\$35,000,000	\$43,218,000	\$165,476	\$175,521	\$35,000,000	\$36,060,535	\$165,476	\$146,453	\$35,000,000	\$41,263,040	\$87,374	\$167,379	\$87,357	\$167,379	\$87,386	\$167,582
\$40,000,000	\$49,392,000	\$189,163	\$200,596	\$40,000,000	\$41,212,040	\$189,163	\$167,374	\$40,000,000	\$47,157,760	\$99,857	\$191,319	\$99,841	\$191,319	\$99,870	\$191,522
\$45,000,000	\$55,566,000	\$212,851	\$225,670	\$45,000,000	\$46,363,545	\$212,851	\$188,296	\$45,000,000	\$53,052,480	\$112,341	\$215,259	\$112,325	\$215,259	\$112,353	\$215,462
\$50,000,000	\$61,740,000	\$236,538	\$250,745	\$50,000,000	\$51,515,050	\$236,538	\$209,218	\$50,000,000	\$58,947,200	\$124,825	\$239,199	\$124,809	\$239,199	\$124,837	\$239,402

CITY OF SWAN, 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	\$126	100.86%	\$84	67.59%	(\$76)	(67.77%)	(\$60)	(62.34%)	\$115	91.77%
\$100,000	\$252	100.86%	\$169	67.59%	\$38	16.07%	\$54	24.58%	\$229	91.77%
\$150,000	\$378	100.86%	\$253	67.59%	\$153	42.15%	\$169	48.81%	\$344	91.77%
\$200,000	\$392	64.05%	\$225	36.88%	\$267	54.86%	\$284	60.20%	\$458	91.77%
\$250,000	\$405	47.80%	\$198	23.32%	\$382	62.39%	\$398	66.81%	\$573	91.77%
\$300,000	\$419	38.64%	\$170	15.68%	\$496	67.37%	\$513	71.14%	\$687	91.77%
\$400,000	\$447	28.68%	\$115	7.37%	\$726	73.54%	\$742	76.45%	\$917	91.77%
\$500,000	\$475	23.36%	\$60	2.93%	\$955	77.22%	\$971	79.58%	\$1,146	91.77%
\$600,000	\$503	20.05%	\$4	0.17%	\$1,184	79.67%	\$1,200	81.65%	\$1,375	91.77%
\$700,000	\$530	17.79%	(\$51)	(1.71%)	\$1,413	81.41%	\$1,429	83.12%	\$1,604	91.77%
\$800,000	\$558	16.16%	(\$106)	(3.08%)	\$1,642	82.71%	\$1,658	84.22%	\$1,833	91.77%
\$900,000	\$586	14.91%	(\$162)	(4.12%)	\$1,871	83.73%	\$1,887	85.07%	\$2,062	91.77%
\$1,000,000	\$614	13.94%	(\$217)	(4.93%)	\$2,100	84.53%	\$2,117	85.75%	\$2,291	91.77%
\$2,000,000	\$891	9.75%	(\$770)	(8.43%)	\$4,392	88.16%	\$4,408	88.78%	\$4,583	91.77%
\$3,000,000	\$1,168	8.42%	(\$1,323)	(9.54%)	\$6,683	89.37%	\$6,699	89.78%	\$6,874	91.77%
\$4,000,000	\$1,446	7.77%	(\$1,876)	(10.08%)	\$8,974	89.97%	\$8,991	90.28%	\$9,165	91.77%
\$5,000,000	\$1,723	7.38%	(\$2,429)	(10.40%)	\$11,266	90.33%	\$11,282	90.58%	\$11,457	91.77%
\$6,000,000	\$2,001	7.12%	(\$2,983)	(10.62%)	\$13,557	90.57%	\$13,573	90.78%	\$13,748	91.77%
\$7,000,000	\$2,278	6.94%	(\$3,536)	(10.77%)	\$15,848	90.74%	\$15,864	90.92%	\$16,039	91.77%
\$8,000,000	\$2,555	6.80%	(\$4,089)	(10.89%)	\$18,140	90.87%	\$18,156	91.03%	\$18,330	91.77%
\$9,000,000	\$2,833	6.70%	(\$4,642)	(10.97%)	\$20,431	90.97%	\$20,447	91.11%	\$20,622	91.77%
\$10,000,000	\$3,110	6.61%	(\$5,195)	(11.04%)	\$22,722	91.05%	\$22,738	91.18%	\$22,913	91.77%
\$15,000,000	\$4,497	6.36%	(\$7,961)	(11.26%)	\$34,179	91.29%	\$34,195	91.37%	\$34,370	91.77%
\$20,000,000	\$5,884	6.23%	(\$10,726)	(11.36%)	\$45,635	91.41%	\$45,651	91.47%	\$45,826	91.77%
\$25,000,000	\$7,271	6.16%	(\$13,492)	(11.42%)	\$57,092	91.48%	\$57,108	91.53%	\$57,283	91.77%
\$30,000,000	\$8,658	6.11%	(\$16,258)	(11.47%)	\$68,548	91.53%	\$68,564	91.57%	\$68,739	91.77%
\$35,000,000	\$10,045	6.07%	(\$19,023)	(11.50%)	\$80,005	91.57%	\$80,021	91.60%	\$80,196	91.77%
\$40,000,000	\$11,433	6.04%	(\$21,789)	(11.52%)	\$91,461	91.59%	\$91,478	91.62%	\$91,652	91.77%
\$45,000,000	\$12,820	6.02%	(\$24,554)	(11.54%)	\$102,918	91.61%	\$102,934	91.64%	\$103,109	91.77%
\$50,000,000	\$14,207	6.01%	(\$27,320)	(11.55%)	\$114,374	91.63%	\$114,391	91.65%	\$114,565	91.77%