

CITY OF MANLY, 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	\$8.12624	\$305,636	\$0	\$305,636	
2026-27	\$4.96013	\$311,748	\$196	\$311,944	2.1%
2027-28	\$4.99014	\$313,504	\$197	\$313,701	0.6%
2028-29	\$4.84914	\$319,975	\$192	\$320,167	2.1%
2029-30	\$4.87403	\$321,767	\$193	\$321,960	0.6%
2030-31	\$4.73401	\$328,399	\$187	\$328,587	2.1%
2031-32	\$4.75828	\$330,229	\$188	\$330,417	0.6%
2032-33	\$4.62341	\$337,026	\$183	\$337,209	2.1%
2033-34	\$4.64709	\$338,895	\$184	\$339,079	0.6%
2034-35	\$4.51705	\$345,860	\$179	\$346,039	2.1%
2035-36	\$4.54016	\$347,770	\$179	\$347,949	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	\$75,180,513	\$37,610,944	\$0	\$37,610,944
2026-27	\$65,359,405	\$62,890,367	\$0	\$62,890,367
2027-28	\$65,333,223	\$62,864,185	\$0	\$62,864,185
2028-29	\$68,494,506	\$66,025,468	\$0	\$66,025,468
2029-30	\$68,525,250	\$66,056,212	\$0	\$66,056,212
2030-31	\$71,878,812	\$69,409,774	\$0	\$69,409,774
2031-32	\$71,909,556	\$69,440,518	\$0	\$69,440,518
2032-33	\$75,404,127	\$72,935,089	\$0	\$72,935,089
2033-34	\$75,434,871	\$72,965,833	\$0	\$72,965,833
2034-35	\$79,076,344	\$76,607,306	\$0	\$76,607,306
2035-36	\$79,107,088	\$76,638,050	\$0	\$76,638,050

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	77.85%	-2.07%	75.78%	17.03%	1.22%	0.87%
2026-27	107.06%	-27.44%	79.62%	15.48%	0.93%	0.52%
2027-28	107.17%	-27.56%	79.61%	15.49%	0.93%	0.52%
2028-29	106.18%	-26.33%	79.84%	15.48%	0.90%	0.50%
2029-30	106.19%	-26.34%	79.85%	15.48%	0.90%	0.50%
2030-31	105.16%	-25.08%	80.08%	15.47%	0.86%	0.47%
2031-32	105.17%	-25.08%	80.09%	15.46%	0.86%	0.47%
2032-33	104.19%	-23.89%	80.30%	15.45%	0.83%	0.45%
2033-34	104.20%	-23.89%	80.31%	15.45%	0.83%	0.45%
2034-35	103.27%	-22.76%	80.50%	15.45%	0.80%	0.43%
2035-36	103.28%	-22.77%	80.51%	15.44%	0.80%	0.43%

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 MANLY, 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	\$37,610,944	\$8.12624	\$305,636
2026-27	\$62,890,367	\$4.96013	\$311,944
2027-28	\$62,864,185	\$4.99014	\$313,701
2028-29	\$66,025,468	\$4.84914	\$320,167
2029-30	\$66,056,212	\$4.87403	\$321,960
2030-31	\$69,409,774	\$4.73401	\$328,587
2031-32	\$69,440,518	\$4.75828	\$330,417
2032-33	\$72,935,089	\$4.62341	\$337,209
2033-34	\$72,965,833	\$4.64709	\$339,079
2034-35	\$76,607,306	\$4.51705	\$346,039
2035-36	\$76,638,050	\$4.54016	\$347,949

CITY OF MANLY, 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	\$37,610,944	\$8.12624	\$305,636
2026-27	\$38,355,158	\$8.12624	\$311,683
2027-28	\$39,004,446	\$8.12624	\$316,959
2028-29	\$40,281,592	\$8.10000	\$326,281
2029-30	\$40,964,895	\$8.10000	\$331,816
2030-31	\$42,308,162	\$8.10000	\$342,696
2031-32	\$43,027,164	\$8.10000	\$348,520
2032-33	\$44,439,937	\$8.10000	\$359,963
2033-34	\$45,196,630	\$8.10000	\$366,093
2034-35	\$46,682,550	\$8.10000	\$378,129
2035-36	\$47,478,800	\$8.10000	\$384,578

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	\$24,535,209	(\$3.16611)	\$261
2027-28	\$23,859,739	(\$3.13610)	-\$3,258
2028-29	\$25,743,876	(\$3.25086)	-\$6,114
2029-30	\$25,091,317	(\$3.22597)	-\$9,856
2030-31	\$27,101,612	(\$3.36599)	-\$14,110
2031-32	\$26,413,354	(\$3.34172)	-\$18,103
2032-33	\$28,495,152	(\$3.47659)	-\$22,755
2033-34	\$27,769,203	(\$3.45291)	-\$27,014
2034-35	\$29,924,756	(\$3.58295)	-\$32,090
2035-36	\$29,159,249	(\$3.55984)	-\$36,629

CITY OF MANLY, 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	\$292	\$50,000	\$51,515	\$193	\$244	\$50,000	\$58,947	\$174	\$42	\$149	\$42	\$193	\$279
\$100,000	\$123,480	\$385	\$585	\$100,000	\$103,030	\$385	\$488	\$100,000	\$117,894	\$367	\$321	\$342	\$321	\$385	\$558
\$150,000	\$185,220	\$578	\$877	\$150,000	\$154,545	\$578	\$732	\$150,000	\$176,842	\$559	\$600	\$534	\$600	\$578	\$837
\$200,000	\$246,960	\$944	\$1,169	\$200,000	\$206,060	\$944	\$975	\$200,000	\$235,789	\$752	\$880	\$727	\$880	\$771	\$1,116
\$250,000	\$308,700	\$1,310	\$1,461	\$250,000	\$257,575	\$1,310	\$1,219	\$250,000	\$294,736	\$945	\$1,159	\$920	\$1,159	\$964	\$1,395
\$300,000	\$370,440	\$1,675	\$1,754	\$300,000	\$309,090	\$1,675	\$1,463	\$300,000	\$353,683	\$1,138	\$1,438	\$1,113	\$1,438	\$1,156	\$1,674
\$400,000	\$493,920	\$2,407	\$2,338	\$400,000	\$412,120	\$2,407	\$1,951	\$400,000	\$471,578	\$1,523	\$1,996	\$1,498	\$1,996	\$1,542	\$2,232
\$500,000	\$617,400	\$3,138	\$2,923	\$500,000	\$515,151	\$3,138	\$2,439	\$500,000	\$589,472	\$1,909	\$2,554	\$1,883	\$2,554	\$1,927	\$2,791
\$600,000	\$740,880	\$3,869	\$3,507	\$600,000	\$618,181	\$3,869	\$2,926	\$600,000	\$707,366	\$2,294	\$3,112	\$2,269	\$3,112	\$2,313	\$3,349
\$700,000	\$864,360	\$4,601	\$4,092	\$700,000	\$721,211	\$4,601	\$3,414	\$700,000	\$825,261	\$2,679	\$3,670	\$2,654	\$3,670	\$2,698	\$3,907
\$800,000	\$987,840	\$5,332	\$4,676	\$800,000	\$824,241	\$5,332	\$3,902	\$800,000	\$943,155	\$3,065	\$4,228	\$3,040	\$4,228	\$3,084	\$4,465
\$900,000	\$1,111,320	\$6,063	\$5,261	\$900,000	\$927,271	\$6,063	\$4,390	\$900,000	\$1,061,050	\$3,450	\$4,786	\$3,425	\$4,786	\$3,469	\$5,023
\$1,000,000	\$1,234,800	\$6,795	\$5,846	\$1,000,000	\$1,030,301	\$6,795	\$4,877	\$1,000,000	\$1,178,944	\$3,836	\$5,344	\$3,811	\$5,344	\$3,854	\$5,581
\$2,000,000	\$2,469,600	\$14,108	\$11,691	\$2,000,000	\$2,060,602	\$14,108	\$9,755	\$2,000,000	\$2,357,888	\$7,690	\$10,926	\$7,665	\$10,926	\$7,709	\$11,162
\$3,000,000	\$3,704,400	\$21,422	\$17,537	\$3,000,000	\$3,090,903	\$21,422	\$14,632	\$3,000,000	\$3,536,832	\$11,545	\$16,507	\$11,519	\$16,507	\$11,563	\$16,743
\$4,000,000	\$4,939,200	\$28,736	\$23,382	\$4,000,000	\$4,121,204	\$28,736	\$19,510	\$4,000,000	\$4,715,776	\$15,399	\$22,088	\$15,374	\$22,088	\$15,418	\$22,325
\$5,000,000	\$6,174,000	\$36,049	\$29,228	\$5,000,000	\$5,151,505	\$36,049	\$24,387	\$5,000,000	\$5,894,720	\$19,253	\$27,669	\$19,228	\$27,669	\$19,272	\$27,906
\$6,000,000	\$7,408,800	\$43,363	\$35,073	\$6,000,000	\$6,181,806	\$43,363	\$29,265	\$6,000,000	\$7,073,664	\$23,108	\$33,250	\$23,083	\$33,250	\$23,126	\$33,487
\$7,000,000	\$8,643,600	\$50,676	\$40,919	\$7,000,000	\$7,212,107	\$50,676	\$34,142	\$7,000,000	\$8,252,608	\$26,962	\$38,831	\$26,937	\$38,831	\$26,981	\$39,068
\$8,000,000	\$9,878,400	\$57,990	\$46,764	\$8,000,000	\$8,242,408	\$57,990	\$39,020	\$8,000,000	\$9,431,552	\$30,817	\$44,412	\$30,791	\$44,412	\$30,835	\$44,649
\$9,000,000	\$11,113,200	\$65,304	\$52,610	\$9,000,000	\$9,272,709	\$65,304	\$43,897	\$9,000,000	\$10,610,496	\$34,671	\$49,993	\$34,646	\$49,993	\$34,690	\$50,230
\$10,000,000	\$12,348,000	\$72,617	\$58,456	\$10,000,000	\$10,303,010	\$72,617	\$48,775	\$10,000,000	\$11,789,440	\$38,525	\$55,575	\$38,500	\$55,575	\$38,544	\$55,811
\$15,000,000	\$18,522,000	\$109,185	\$87,683	\$15,000,000	\$15,454,515	\$109,185	\$73,162	\$15,000,000	\$17,684,160	\$57,797	\$83,480	\$57,772	\$83,480	\$57,816	\$83,717
\$20,000,000	\$24,696,000	\$145,753	\$116,911	\$20,000,000	\$20,606,020	\$145,753	\$97,549	\$20,000,000	\$23,578,880	\$77,069	\$111,386	\$77,044	\$111,386	\$77,088	\$111,623
\$25,000,000	\$30,870,000	\$182,322	\$146,139	\$25,000,000	\$25,757,525	\$182,322	\$121,936	\$25,000,000	\$29,473,600	\$96,341	\$139,292	\$96,316	\$139,292	\$96,360	\$139,528
\$30,000,000	\$37,044,000	\$218,890	\$175,367	\$30,000,000	\$30,909,030	\$218,890	\$146,324	\$30,000,000	\$35,368,320	\$115,613	\$167,197	\$115,588	\$167,197	\$115,632	\$167,434
\$35,000,000	\$43,218,000	\$255,458	\$204,594	\$35,000,000	\$36,060,535	\$255,458	\$170,711	\$35,000,000	\$41,263,040	\$134,886	\$195,103	\$134,860	\$195,103	\$134,904	\$195,340
\$40,000,000	\$49,392,000	\$292,026	\$233,822	\$40,000,000	\$41,212,040	\$292,026	\$195,098	\$40,000,000	\$47,157,760	\$154,158	\$223,009	\$154,132	\$223,009	\$154,176	\$223,245
\$45,000,000	\$55,566,000	\$328,594	\$263,050	\$45,000,000	\$46,363,545	\$328,594	\$219,485	\$45,000,000	\$53,052,480	\$173,430	\$250,914	\$173,405	\$250,914	\$173,448	\$251,151
\$50,000,000	\$61,740,000	\$365,162	\$292,278	\$50,000,000	\$51,515,050	\$365,162	\$243,873	\$50,000,000	\$58,947,200	\$192,702	\$278,820	\$192,677	\$278,820	\$192,720	\$279,057

CITY OF MANLY, 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	\$100	51.66%	\$51	26.54%	(\$132)	(75.66%)	(\$107)	(71.57%)	\$86	44.80%
\$100,000	\$199	51.66%	\$102	26.54%	(\$45)	(12.36%)	(\$20)	(5.94%)	\$173	44.80%
\$150,000	\$299	51.66%	\$153	26.54%	\$41	7.33%	\$66	12.36%	\$259	44.80%
\$200,000	\$225	23.87%	\$32	3.35%	\$127	16.93%	\$152	20.96%	\$345	44.80%
\$250,000	\$152	11.60%	(\$90)	(6.88%)	\$214	22.61%	\$239	25.95%	\$432	44.80%
\$300,000	\$78	4.68%	(\$212)	(12.65%)	\$300	26.37%	\$325	29.22%	\$518	44.80%
\$400,000	(\$68)	(2.84%)	(\$456)	(18.93%)	\$473	31.03%	\$498	33.23%	\$691	44.80%
\$500,000	(\$215)	(6.86%)	(\$699)	(22.28%)	\$645	33.81%	\$670	35.59%	\$863	44.80%
\$600,000	(\$362)	(9.35%)	(\$943)	(24.37%)	\$818	35.66%	\$843	37.16%	\$1,036	44.80%
\$700,000	(\$509)	(11.06%)	(\$1,186)	(25.79%)	\$991	36.97%	\$1,016	38.27%	\$1,209	44.80%
\$800,000	(\$656)	(12.29%)	(\$1,430)	(26.82%)	\$1,163	37.96%	\$1,188	39.10%	\$1,381	44.80%
\$900,000	(\$802)	(13.23%)	(\$1,674)	(27.60%)	\$1,336	38.72%	\$1,361	39.74%	\$1,554	44.80%
\$1,000,000	(\$949)	(13.97%)	(\$1,917)	(28.22%)	\$1,509	39.33%	\$1,534	40.25%	\$1,727	44.80%
\$2,000,000	(\$2,417)	(17.13%)	(\$4,353)	(30.86%)	\$3,235	42.07%	\$3,261	42.54%	\$3,453	44.80%
\$3,000,000	(\$3,885)	(18.14%)	(\$6,790)	(31.69%)	\$4,962	42.98%	\$4,987	43.29%	\$5,180	44.80%
\$4,000,000	(\$5,353)	(18.63%)	(\$9,226)	(32.11%)	\$6,689	43.44%	\$6,714	43.67%	\$6,907	44.80%
\$5,000,000	(\$6,821)	(18.92%)	(\$11,662)	(32.35%)	\$8,416	43.71%	\$8,441	43.90%	\$8,634	44.80%
\$6,000,000	(\$8,289)	(19.12%)	(\$14,098)	(32.51%)	\$10,142	43.89%	\$10,167	44.05%	\$10,360	44.80%
\$7,000,000	(\$9,758)	(19.25%)	(\$16,534)	(32.63%)	\$11,869	44.02%	\$11,894	44.16%	\$12,087	44.80%
\$8,000,000	(\$11,226)	(19.36%)	(\$18,970)	(32.71%)	\$13,596	44.12%	\$13,621	44.24%	\$13,814	44.80%
\$9,000,000	(\$12,694)	(19.44%)	(\$21,407)	(32.78%)	\$15,323	44.19%	\$15,348	44.30%	\$15,541	44.80%
\$10,000,000	(\$14,162)	(19.50%)	(\$23,843)	(32.83%)	\$17,049	44.25%	\$17,074	44.35%	\$17,267	44.80%
\$15,000,000	(\$21,502)	(19.69%)	(\$36,024)	(32.99%)	\$25,683	44.44%	\$25,708	44.50%	\$25,901	44.80%
\$20,000,000	(\$28,842)	(19.79%)	(\$48,204)	(33.07%)	\$34,317	44.53%	\$34,342	44.57%	\$34,535	44.80%
\$25,000,000	(\$36,183)	(19.85%)	(\$60,385)	(33.12%)	\$42,950	44.58%	\$42,975	44.62%	\$43,168	44.80%
\$30,000,000	(\$43,523)	(19.88%)	(\$72,566)	(33.15%)	\$51,584	44.62%	\$51,609	44.65%	\$51,802	44.80%
\$35,000,000	(\$50,863)	(19.91%)	(\$84,747)	(33.17%)	\$60,217	44.64%	\$60,242	44.67%	\$60,435	44.80%
\$40,000,000	(\$58,204)	(19.93%)	(\$96,928)	(33.19%)	\$68,851	44.66%	\$68,876	44.69%	\$69,069	44.80%
\$45,000,000	(\$65,544)	(19.95%)	(\$109,108)	(33.20%)	\$77,485	44.68%	\$77,510	44.70%	\$77,703	44.80%
\$50,000,000	(\$72,884)	(19.96%)	(\$121,289)	(33.22%)	\$86,118	44.69%	\$86,143	44.71%	\$86,336	44.80%