

CITY OF MANNING, 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	\$8.25729	\$477,335	\$0	\$477,335	
2026-27	\$4.87075	\$486,882	\$4,414	\$491,296	2.9%
2027-28	\$4.91490	\$494,659	\$4,454	\$499,112	1.6%
2028-29	\$4.79599	\$509,095	\$4,346	\$513,441	2.9%
2029-30	\$4.83693	\$517,055	\$4,383	\$521,438	1.6%
2030-31	\$4.71758	\$531,867	\$4,275	\$536,142	2.8%
2031-32	\$4.75550	\$539,696	\$4,309	\$544,005	1.5%
2032-33	\$4.63872	\$554,885	\$4,203	\$559,088	2.8%
2033-34	\$4.67386	\$562,581	\$4,235	\$566,816	1.4%
2034-35	\$4.55961	\$578,152	\$4,132	\$582,284	2.7%
2035-36	\$4.59219	\$585,715	\$4,161	\$589,876	1.3%

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	\$114,463,757	\$57,807,762	\$2,490,592	\$60,298,354
2026-27	\$105,110,281	\$100,866,598	\$2,851,523	\$103,718,121
2027-28	\$105,825,563	\$101,550,850	\$2,882,553	\$104,433,403
2028-29	\$111,504,570	\$107,056,251	\$3,056,159	\$110,112,410
2029-30	\$112,282,853	\$107,803,503	\$3,087,189	\$110,890,693
2030-31	\$118,310,832	\$113,647,645	\$3,271,027	\$116,918,672
2031-32	\$119,089,114	\$114,394,897	\$3,302,057	\$117,696,954
2032-33	\$125,415,216	\$120,526,418	\$3,496,639	\$124,023,056
2033-34	\$126,193,499	\$121,273,670	\$3,527,669	\$124,801,339
2034-35	\$132,830,396	\$127,704,706	\$3,733,530	\$131,438,236
2035-36	\$133,608,678	\$128,451,958	\$3,764,560	\$132,216,518

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	68.72%	-2.11%	66.61%	20.13%	10.66%	0.00%
2026-27	92.50%	-21.06%	71.44%	19.52%	7.16%	0.00%
2027-28	92.55%	-21.13%	71.42%	19.60%	7.11%	0.00%
2028-29	91.94%	-20.23%	71.70%	19.72%	6.81%	0.00%
2029-30	91.93%	-20.23%	71.70%	19.78%	6.76%	0.00%
2030-31	91.29%	-19.32%	71.98%	19.89%	6.48%	0.00%
2031-32	91.30%	-19.33%	71.97%	19.95%	6.44%	0.00%
2032-33	90.68%	-18.46%	72.22%	20.06%	6.17%	0.00%
2033-34	90.69%	-18.47%	72.22%	20.11%	6.13%	0.00%
2034-35	90.10%	-17.66%	72.44%	20.22%	5.88%	0.00%
2035-36	90.11%	-17.67%	72.44%	20.27%	5.85%	0.00%

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 MANNING, 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	\$57,807,762	\$8.25729	\$477,335
2026-27	\$100,866,598	\$4.87075	\$491,296
2027-28	\$101,550,850	\$4.91490	\$499,112
2028-29	\$107,056,251	\$4.79599	\$513,441
2029-30	\$107,803,503	\$4.83693	\$521,438
2030-31	\$113,647,645	\$4.71758	\$536,142
2031-32	\$114,394,897	\$4.75550	\$544,005
2032-33	\$120,526,418	\$4.63872	\$559,088
2033-34	\$121,273,670	\$4.67386	\$566,816
2034-35	\$127,704,706	\$4.55961	\$582,284
2035-36	\$128,451,958	\$4.59219	\$589,876

CITY OF MANNING, 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	\$57,807,762	\$8.25729	\$477,335
2026-27	\$59,367,750	\$8.25729	\$490,217
2027-28	\$60,673,782	\$8.25729	\$501,001
2028-29	\$63,010,612	\$8.10000	\$510,386
2029-30	\$64,412,343	\$8.10000	\$521,740
2030-31	\$66,879,595	\$8.10000	\$541,725
2031-32	\$68,349,249	\$8.10000	\$553,629
2032-33	\$70,953,652	\$8.10000	\$574,725
2033-34	\$72,494,976	\$8.10000	\$587,209
2034-35	\$75,243,726	\$8.10000	\$609,474
2035-36	\$76,860,323	\$8.10000	\$622,569

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	\$41,498,848	(\$3.38654)	\$1,079
2027-28	\$40,877,068	(\$3.34239)	-\$1,889
2028-29	\$44,045,640	(\$3.30401)	\$3,055
2029-30	\$43,391,161	(\$3.26307)	-\$302
2030-31	\$46,768,050	(\$3.38242)	-\$5,583
2031-32	\$46,045,648	(\$3.34450)	-\$9,624
2032-33	\$49,572,766	(\$3.46128)	-\$15,636
2033-34	\$48,778,695	(\$3.42614)	-\$20,393
2034-35	\$52,460,980	(\$3.54039)	-\$27,191
2035-36	\$51,591,635	(\$3.50781)	-\$32,693

CITY OF MANNING, 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	\$196	\$291	\$50,000	\$51,515	\$196	\$243	\$50,000	\$58,947	\$177	\$42	\$151	\$42	\$196	\$278
\$100,000	\$123,480	\$392	\$583	\$100,000	\$103,030	\$392	\$486	\$100,000	\$117,894	\$373	\$320	\$347	\$320	\$392	\$556
\$150,000	\$185,220	\$587	\$874	\$150,000	\$154,545	\$587	\$729	\$150,000	\$176,842	\$568	\$598	\$543	\$598	\$587	\$834
\$200,000	\$246,960	\$959	\$1,165	\$200,000	\$206,060	\$959	\$972	\$200,000	\$235,789	\$764	\$876	\$739	\$876	\$783	\$1,112
\$250,000	\$308,700	\$1,331	\$1,456	\$250,000	\$257,575	\$1,331	\$1,215	\$250,000	\$294,736	\$960	\$1,155	\$935	\$1,155	\$979	\$1,390
\$300,000	\$370,440	\$1,702	\$1,748	\$300,000	\$309,090	\$1,702	\$1,458	\$300,000	\$353,683	\$1,156	\$1,433	\$1,131	\$1,433	\$1,175	\$1,669
\$400,000	\$493,920	\$2,445	\$2,330	\$400,000	\$412,120	\$2,445	\$1,944	\$400,000	\$471,578	\$1,548	\$1,989	\$1,522	\$1,989	\$1,567	\$2,225
\$500,000	\$617,400	\$3,189	\$2,913	\$500,000	\$515,151	\$3,189	\$2,430	\$500,000	\$589,472	\$1,939	\$2,545	\$1,914	\$2,545	\$1,958	\$2,781
\$600,000	\$740,880	\$3,932	\$3,495	\$600,000	\$618,181	\$3,932	\$2,916	\$600,000	\$707,366	\$2,331	\$3,101	\$2,305	\$3,101	\$2,350	\$3,337
\$700,000	\$864,360	\$4,675	\$4,078	\$700,000	\$721,211	\$4,675	\$3,402	\$700,000	\$825,261	\$2,723	\$3,657	\$2,697	\$3,657	\$2,742	\$3,893
\$800,000	\$987,840	\$5,418	\$4,660	\$800,000	\$824,241	\$5,418	\$3,888	\$800,000	\$943,155	\$3,114	\$4,214	\$3,089	\$4,214	\$3,133	\$4,449
\$900,000	\$1,111,320	\$6,161	\$5,243	\$900,000	\$927,271	\$6,161	\$4,374	\$900,000	\$1,061,050	\$3,506	\$4,770	\$3,480	\$4,770	\$3,525	\$5,006
\$1,000,000	\$1,234,800	\$6,904	\$5,825	\$1,000,000	\$1,030,301	\$6,904	\$4,861	\$1,000,000	\$1,178,944	\$3,898	\$5,326	\$3,872	\$5,326	\$3,917	\$5,562
\$2,000,000	\$2,469,600	\$14,336	\$11,651	\$2,000,000	\$2,060,602	\$14,336	\$9,721	\$2,000,000	\$2,357,888	\$7,814	\$10,888	\$7,789	\$10,888	\$7,833	\$11,124
\$3,000,000	\$3,704,400	\$21,767	\$17,476	\$3,000,000	\$3,090,903	\$21,767	\$14,582	\$3,000,000	\$3,536,832	\$11,731	\$16,449	\$11,705	\$16,449	\$11,750	\$16,685
\$4,000,000	\$4,939,200	\$29,199	\$23,301	\$4,000,000	\$4,121,204	\$29,199	\$19,442	\$4,000,000	\$4,715,776	\$15,647	\$22,011	\$15,622	\$22,011	\$15,666	\$22,247
\$5,000,000	\$6,174,000	\$36,631	\$29,126	\$5,000,000	\$5,151,505	\$36,631	\$24,303	\$5,000,000	\$5,894,720	\$19,564	\$27,573	\$19,538	\$27,573	\$19,583	\$27,809
\$6,000,000	\$7,408,800	\$44,062	\$34,952	\$6,000,000	\$6,181,806	\$44,062	\$29,163	\$6,000,000	\$7,073,664	\$23,480	\$33,135	\$23,455	\$33,135	\$23,499	\$33,371
\$7,000,000	\$8,643,600	\$51,494	\$40,777	\$7,000,000	\$7,212,107	\$51,494	\$34,024	\$7,000,000	\$8,252,608	\$27,397	\$38,696	\$27,372	\$38,696	\$27,416	\$38,932
\$8,000,000	\$9,878,400	\$58,925	\$46,602	\$8,000,000	\$8,242,408	\$58,925	\$38,884	\$8,000,000	\$9,431,552	\$31,314	\$44,258	\$31,288	\$44,258	\$31,333	\$44,494
\$9,000,000	\$11,113,200	\$66,357	\$52,427	\$9,000,000	\$9,272,709	\$66,357	\$43,745	\$9,000,000	\$10,610,496	\$35,230	\$49,820	\$35,205	\$49,820	\$35,249	\$50,056
\$10,000,000	\$12,348,000	\$73,788	\$58,253	\$10,000,000	\$10,303,010	\$73,788	\$48,605	\$10,000,000	\$11,789,440	\$39,147	\$55,382	\$39,121	\$55,382	\$39,166	\$55,618
\$15,000,000	\$18,522,000	\$110,946	\$87,379	\$15,000,000	\$15,454,515	\$110,946	\$72,908	\$15,000,000	\$17,684,160	\$58,729	\$83,191	\$58,704	\$83,191	\$58,748	\$83,426
\$20,000,000	\$24,696,000	\$148,104	\$116,505	\$20,000,000	\$20,606,020	\$148,104	\$97,211	\$20,000,000	\$23,578,880	\$78,312	\$110,999	\$78,287	\$110,999	\$78,331	\$111,235
\$25,000,000	\$30,870,000	\$185,262	\$145,632	\$25,000,000	\$25,757,525	\$185,262	\$121,513	\$25,000,000	\$29,473,600	\$97,895	\$138,808	\$97,870	\$138,808	\$97,914	\$139,044
\$30,000,000	\$37,044,000	\$222,420	\$174,758	\$30,000,000	\$30,909,030	\$222,420	\$145,816	\$30,000,000	\$35,368,320	\$117,478	\$166,617	\$117,452	\$166,617	\$117,497	\$166,853
\$35,000,000	\$43,218,000	\$259,577	\$203,884	\$35,000,000	\$36,060,535	\$259,577	\$170,118	\$35,000,000	\$41,263,040	\$137,061	\$194,426	\$137,035	\$194,426	\$137,080	\$194,662
\$40,000,000	\$49,392,000	\$296,735	\$233,011	\$40,000,000	\$41,212,040	\$296,735	\$194,421	\$40,000,000	\$47,157,760	\$156,644	\$222,235	\$156,618	\$222,235	\$156,663	\$222,471
\$45,000,000	\$55,566,000	\$333,893	\$262,137	\$45,000,000	\$46,363,545	\$333,893	\$218,724	\$45,000,000	\$53,052,480	\$176,226	\$250,043	\$176,201	\$250,043	\$176,245	\$250,279
\$50,000,000	\$61,740,000	\$371,051	\$291,263	\$50,000,000	\$51,515,050	\$371,051	\$243,026	\$50,000,000	\$58,947,200	\$195,809	\$277,852	\$195,784	\$277,852	\$195,828	\$278,088

CITY OF MANNING, 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	\$95	48.73%	\$47	24.10%	(\$135)	(76.13%)	(\$109)	(72.12%)	\$82	42.01%
\$100,000	\$191	48.73%	\$94	24.10%	(\$52)	(14.05%)	(\$27)	(7.75%)	\$165	42.01%
\$150,000	\$286	48.73%	\$142	24.10%	\$30	5.26%	\$55	10.19%	\$247	42.01%
\$200,000	\$206	21.48%	\$13	1.36%	\$112	14.67%	\$138	18.63%	\$329	42.01%
\$250,000	\$126	9.44%	(\$116)	(8.68%)	\$194	20.25%	\$220	23.52%	\$411	42.01%
\$300,000	\$45	2.66%	(\$244)	(14.34%)	\$277	23.93%	\$302	26.73%	\$494	42.01%
\$400,000	(\$115)	(4.71%)	(\$501)	(20.49%)	\$441	28.51%	\$467	30.66%	\$658	42.01%
\$500,000	(\$276)	(8.65%)	(\$758)	(23.78%)	\$606	31.23%	\$631	32.98%	\$823	42.01%
\$600,000	(\$437)	(11.10%)	(\$1,015)	(25.83%)	\$770	33.04%	\$796	34.51%	\$987	42.01%
\$700,000	(\$597)	(12.77%)	(\$1,272)	(27.22%)	\$935	34.33%	\$960	35.60%	\$1,152	42.01%
\$800,000	(\$758)	(13.99%)	(\$1,530)	(28.23%)	\$1,099	35.30%	\$1,125	36.41%	\$1,316	42.01%
\$900,000	(\$918)	(14.91%)	(\$1,787)	(29.00%)	\$1,264	36.05%	\$1,289	37.04%	\$1,481	42.01%
\$1,000,000	(\$1,079)	(15.63%)	(\$2,044)	(29.60%)	\$1,428	36.65%	\$1,454	37.54%	\$1,645	42.01%
\$2,000,000	(\$2,685)	(18.73%)	(\$4,615)	(32.19%)	\$3,074	39.33%	\$3,099	39.79%	\$3,290	42.01%
\$3,000,000	(\$4,292)	(19.72%)	(\$7,186)	(33.01%)	\$4,719	40.23%	\$4,744	40.53%	\$4,936	42.01%
\$4,000,000	(\$5,898)	(20.20%)	(\$9,757)	(33.42%)	\$6,364	40.67%	\$6,389	40.90%	\$6,581	42.01%
\$5,000,000	(\$7,504)	(20.49%)	(\$12,328)	(33.65%)	\$8,009	40.94%	\$8,035	41.12%	\$8,226	42.01%
\$6,000,000	(\$9,111)	(20.68%)	(\$14,899)	(33.81%)	\$9,654	41.12%	\$9,680	41.27%	\$9,871	42.01%
\$7,000,000	(\$10,717)	(20.81%)	(\$17,470)	(33.93%)	\$11,300	41.24%	\$11,325	41.38%	\$11,516	42.01%
\$8,000,000	(\$12,323)	(20.91%)	(\$20,041)	(34.01%)	\$12,945	41.34%	\$12,970	41.45%	\$13,162	42.01%
\$9,000,000	(\$13,929)	(20.99%)	(\$22,612)	(34.08%)	\$14,590	41.41%	\$14,615	41.52%	\$14,807	42.01%
\$10,000,000	(\$15,536)	(21.05%)	(\$25,183)	(34.13%)	\$16,235	41.47%	\$16,261	41.56%	\$16,452	42.01%
\$15,000,000	(\$23,567)	(21.24%)	(\$38,038)	(34.29%)	\$24,461	41.65%	\$24,487	41.71%	\$24,678	42.01%
\$20,000,000	(\$31,599)	(21.34%)	(\$50,893)	(34.36%)	\$32,687	41.74%	\$32,713	41.79%	\$32,904	42.01%
\$25,000,000	(\$39,630)	(21.39%)	(\$63,749)	(34.41%)	\$40,913	41.79%	\$40,939	41.83%	\$41,130	42.01%
\$30,000,000	(\$47,662)	(21.43%)	(\$76,604)	(34.44%)	\$49,139	41.83%	\$49,165	41.86%	\$49,356	42.01%
\$35,000,000	(\$55,693)	(21.46%)	(\$89,459)	(34.46%)	\$57,365	41.85%	\$57,390	41.88%	\$57,582	42.01%
\$40,000,000	(\$63,724)	(21.48%)	(\$102,314)	(34.48%)	\$65,591	41.87%	\$65,616	41.90%	\$65,808	42.01%
\$45,000,000	(\$71,756)	(21.49%)	(\$115,169)	(34.49%)	\$73,817	41.89%	\$73,842	41.91%	\$74,034	42.01%
\$50,000,000	(\$79,787)	(21.50%)	(\$128,024)	(34.50%)	\$82,043	41.90%	\$82,068	41.92%	\$82,260	42.01%