

CITY OF MANILLA, 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	\$8.09079	\$154,530	\$0	\$154,530	
2026-27	\$5.01736	\$157,620	\$584	\$158,204	2.4%
2027-28	\$5.05252	\$158,995	\$588	\$159,584	0.9%
2028-29	\$4.90138	\$162,775	\$571	\$163,346	2.4%
2029-30	\$4.92971	\$164,163	\$574	\$164,736	0.9%
2030-31	\$4.77921	\$168,031	\$556	\$168,588	2.3%
2031-32	\$4.80663	\$169,431	\$560	\$169,990	0.8%
2032-33	\$4.66222	\$173,390	\$543	\$173,933	2.3%
2033-34	\$4.68878	\$174,802	\$546	\$175,348	0.8%
2034-35	\$4.55005	\$178,855	\$530	\$179,385	2.3%
2035-36	\$4.57580	\$180,282	\$533	\$180,814	0.8%

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	\$38,733,659	\$19,099,434	\$0	\$19,099,434
2026-27	\$32,424,020	\$31,531,390	\$0	\$31,531,390
2027-28	\$32,477,569	\$31,584,939	\$0	\$31,584,939
2028-29	\$34,219,152	\$33,326,522	\$0	\$33,326,522
2029-30	\$34,309,701	\$33,417,071	\$0	\$33,417,071
2030-31	\$36,167,862	\$35,275,232	\$0	\$35,275,232
2031-32	\$36,258,411	\$35,365,781	\$0	\$35,365,781
2032-33	\$38,199,468	\$37,306,838	\$0	\$37,306,838
2033-34	\$38,290,017	\$37,397,387	\$0	\$37,397,387
2034-35	\$40,317,432	\$39,424,802	\$0	\$39,424,802
2035-36	\$40,407,981	\$39,515,351	\$0	\$39,515,351

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	80.00%	-2.82%	77.18%	16.87%	0.00%	0.00%
2026-27	111.73%	-33.27%	78.46%	17.39%	0.00%	0.00%
2027-28	111.91%	-33.41%	78.50%	17.36%	0.00%	0.00%
2028-29	110.65%	-31.85%	78.80%	17.28%	0.00%	0.00%
2029-30	110.70%	-31.84%	78.86%	17.23%	0.00%	0.00%
2030-31	109.39%	-30.23%	79.16%	17.14%	0.00%	0.00%
2031-32	109.44%	-30.23%	79.22%	17.10%	0.00%	0.00%
2032-33	108.21%	-28.72%	79.49%	17.02%	0.00%	0.00%
2033-34	108.26%	-28.72%	79.54%	16.98%	0.00%	0.00%
2034-35	107.09%	-27.30%	79.79%	16.91%	0.00%	0.00%
2035-36	107.14%	-27.30%	79.84%	16.87%	0.00%	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 MANILLA, 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	\$19,099,434	\$8.09079	\$154,530
2026-27	\$31,531,390	\$5.01736	\$158,204
2027-28	\$31,584,939	\$5.05252	\$159,584
2028-29	\$33,326,522	\$4.90138	\$163,346
2029-30	\$33,417,071	\$4.92971	\$164,736
2030-31	\$35,275,232	\$4.77921	\$168,588
2031-32	\$35,365,781	\$4.80663	\$169,990
2032-33	\$37,306,838	\$4.66222	\$173,933
2033-34	\$37,397,387	\$4.68878	\$175,348
2034-35	\$39,424,802	\$4.55005	\$179,385
2035-36	\$39,515,351	\$4.57580	\$180,814

CITY OF MANILLA, 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	\$19,099,434	\$8.09079	\$154,530
2026-27	\$19,506,746	\$8.09079	\$157,825
2027-28	\$19,888,939	\$8.09079	\$160,917
2028-29	\$20,590,779	\$8.09079	\$166,596
2029-30	\$20,993,125	\$8.09079	\$169,851
2030-31	\$21,732,313	\$8.09079	\$175,832
2031-32	\$22,155,817	\$8.09079	\$179,258
2032-33	\$22,934,278	\$8.09079	\$185,556
2033-34	\$23,380,114	\$8.09079	\$189,164
2034-35	\$24,199,918	\$8.09079	\$195,796
2035-36	\$24,669,201	\$8.09079	\$199,593

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	\$12,024,644	(\$3.07343)	\$379
2027-28	\$11,696,000	(\$3.03827)	-\$1,334
2028-29	\$12,735,743	(\$3.18941)	-\$3,250
2029-30	\$12,423,946	(\$3.16108)	-\$5,114
2030-31	\$13,542,919	(\$3.31158)	-\$7,244
2031-32	\$13,209,964	(\$3.28416)	-\$9,268
2032-33	\$14,372,561	(\$3.42857)	-\$11,624
2033-34	\$14,017,273	(\$3.40201)	-\$13,815
2034-35	\$15,224,883	(\$3.54074)	-\$16,412
2035-36	\$14,846,150	(\$3.51499)	-\$18,779

CITY OF MANILLA, 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	\$192	\$295	\$50,000	\$51,515	\$192	\$246	\$50,000	\$58,947	\$173	\$43	\$148	\$43	\$192	\$282
\$100,000	\$123,480	\$384	\$590	\$100,000	\$103,030	\$384	\$492	\$100,000	\$117,894	\$365	\$324	\$340	\$324	\$384	\$563
\$150,000	\$185,220	\$576	\$885	\$150,000	\$154,545	\$576	\$739	\$150,000	\$176,842	\$557	\$606	\$532	\$606	\$576	\$845
\$200,000	\$246,960	\$940	\$1,180	\$200,000	\$206,060	\$940	\$985	\$200,000	\$235,789	\$749	\$888	\$724	\$888	\$768	\$1,127
\$250,000	\$308,700	\$1,304	\$1,475	\$250,000	\$257,575	\$1,304	\$1,231	\$250,000	\$294,736	\$941	\$1,170	\$916	\$1,170	\$959	\$1,409
\$300,000	\$370,440	\$1,668	\$1,770	\$300,000	\$309,090	\$1,668	\$1,477	\$300,000	\$353,683	\$1,133	\$1,451	\$1,108	\$1,451	\$1,151	\$1,690
\$400,000	\$493,920	\$2,396	\$2,361	\$400,000	\$412,120	\$2,396	\$1,970	\$400,000	\$471,578	\$1,516	\$2,015	\$1,491	\$2,015	\$1,535	\$2,254
\$500,000	\$617,400	\$3,124	\$2,951	\$500,000	\$515,151	\$3,124	\$2,462	\$500,000	\$589,472	\$1,900	\$2,578	\$1,875	\$2,578	\$1,919	\$2,817
\$600,000	\$740,880	\$3,852	\$3,541	\$600,000	\$618,181	\$3,852	\$2,954	\$600,000	\$707,366	\$2,284	\$3,142	\$2,259	\$3,142	\$2,303	\$3,381
\$700,000	\$864,360	\$4,581	\$4,131	\$700,000	\$721,211	\$4,581	\$3,447	\$700,000	\$825,261	\$2,668	\$3,705	\$2,643	\$3,705	\$2,686	\$3,944
\$800,000	\$987,840	\$5,309	\$4,721	\$800,000	\$824,241	\$5,309	\$3,939	\$800,000	\$943,155	\$3,051	\$4,269	\$3,027	\$4,269	\$3,070	\$4,508
\$900,000	\$1,111,320	\$6,037	\$5,311	\$900,000	\$927,271	\$6,037	\$4,432	\$900,000	\$1,061,050	\$3,435	\$4,832	\$3,410	\$4,832	\$3,454	\$5,071
\$1,000,000	\$1,234,800	\$6,765	\$5,901	\$1,000,000	\$1,030,301	\$6,765	\$4,924	\$1,000,000	\$1,178,944	\$3,819	\$5,395	\$3,794	\$5,395	\$3,838	\$5,634
\$2,000,000	\$2,469,600	\$14,047	\$11,803	\$2,000,000	\$2,060,602	\$14,047	\$9,848	\$2,000,000	\$2,357,888	\$7,657	\$11,030	\$7,632	\$11,030	\$7,675	\$11,269
\$3,000,000	\$3,704,400	\$21,329	\$17,704	\$3,000,000	\$3,090,903	\$21,329	\$14,772	\$3,000,000	\$3,536,832	\$11,494	\$16,664	\$11,469	\$16,664	\$11,513	\$16,903
\$4,000,000	\$4,939,200	\$28,610	\$23,605	\$4,000,000	\$4,121,204	\$28,610	\$19,696	\$4,000,000	\$4,715,776	\$15,332	\$22,299	\$15,307	\$22,299	\$15,350	\$22,538
\$5,000,000	\$6,174,000	\$35,892	\$29,507	\$5,000,000	\$5,151,505	\$35,892	\$24,620	\$5,000,000	\$5,894,720	\$19,169	\$27,933	\$19,144	\$27,933	\$19,188	\$28,172
\$6,000,000	\$7,408,800	\$43,174	\$35,408	\$6,000,000	\$6,181,806	\$43,174	\$29,544	\$6,000,000	\$7,073,664	\$23,007	\$33,568	\$22,982	\$33,568	\$23,026	\$33,807
\$7,000,000	\$8,643,600	\$50,455	\$41,310	\$7,000,000	\$7,212,107	\$50,455	\$34,468	\$7,000,000	\$8,252,608	\$26,845	\$39,202	\$26,820	\$39,202	\$26,863	\$39,441
\$8,000,000	\$9,878,400	\$57,737	\$47,211	\$8,000,000	\$8,242,408	\$57,737	\$39,392	\$8,000,000	\$9,431,552	\$30,682	\$44,836	\$30,657	\$44,836	\$30,701	\$45,075
\$9,000,000	\$11,113,200	\$65,019	\$53,112	\$9,000,000	\$9,272,709	\$65,019	\$44,316	\$9,000,000	\$10,610,496	\$34,520	\$50,471	\$34,495	\$50,471	\$34,538	\$50,710
\$10,000,000	\$12,348,000	\$72,300	\$59,014	\$10,000,000	\$10,303,010	\$72,300	\$49,240	\$10,000,000	\$11,789,440	\$38,357	\$56,105	\$38,332	\$56,105	\$38,376	\$56,344
\$15,000,000	\$18,522,000	\$108,709	\$88,521	\$15,000,000	\$15,454,515	\$108,709	\$73,860	\$15,000,000	\$17,684,160	\$57,545	\$84,277	\$57,520	\$84,277	\$57,564	\$84,516
\$20,000,000	\$24,696,000	\$145,118	\$118,027	\$20,000,000	\$20,606,020	\$145,118	\$98,480	\$20,000,000	\$23,578,880	\$76,733	\$112,449	\$76,708	\$112,449	\$76,752	\$112,688
\$25,000,000	\$30,870,000	\$181,526	\$147,534	\$25,000,000	\$25,757,525	\$181,526	\$123,101	\$25,000,000	\$29,473,600	\$95,921	\$140,622	\$95,896	\$140,622	\$95,940	\$140,861
\$30,000,000	\$37,044,000	\$217,935	\$177,041	\$30,000,000	\$30,909,030	\$217,935	\$147,721	\$30,000,000	\$35,368,320	\$115,109	\$168,794	\$115,084	\$168,794	\$115,128	\$169,033
\$35,000,000	\$43,218,000	\$254,343	\$206,548	\$35,000,000	\$36,060,535	\$254,343	\$172,341	\$35,000,000	\$41,263,040	\$134,297	\$196,966	\$134,272	\$196,966	\$134,316	\$197,205
\$40,000,000	\$49,392,000	\$290,752	\$236,055	\$40,000,000	\$41,212,040	\$290,752	\$196,961	\$40,000,000	\$47,157,760	\$153,485	\$225,138	\$153,460	\$225,138	\$153,504	\$225,377
\$45,000,000	\$55,566,000	\$327,160	\$265,562	\$45,000,000	\$46,363,545	\$327,160	\$221,581	\$45,000,000	\$53,052,480	\$172,673	\$253,310	\$172,648	\$253,310	\$172,692	\$253,549
\$50,000,000	\$61,740,000	\$363,569	\$295,068	\$50,000,000	\$51,515,050	\$363,569	\$246,201	\$50,000,000	\$58,947,200	\$191,861	\$281,482	\$191,836	\$281,482	\$191,880	\$281,721

CITY OF MANILLA, 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	\$103	53.78%	\$54	28.31%	(\$131)	(75.32%)	(\$106)	(71.17%)	\$90	46.82%
\$100,000	\$206	53.78%	\$109	28.31%	(\$41)	(11.14%)	(\$16)	(4.62%)	\$180	46.82%
\$150,000	\$310	53.78%	\$163	28.31%	\$49	8.83%	\$74	13.93%	\$270	46.82%
\$200,000	\$241	25.60%	\$45	4.80%	\$139	18.56%	\$164	22.65%	\$359	46.82%
\$250,000	\$172	13.16%	(\$73)	(5.58%)	\$229	24.33%	\$254	27.71%	\$449	46.82%
\$300,000	\$103	6.15%	(\$191)	(11.43%)	\$319	28.14%	\$344	31.02%	\$539	46.82%
\$400,000	(\$36)	(1.48%)	(\$426)	(17.80%)	\$498	32.87%	\$523	35.09%	\$719	46.82%
\$500,000	(\$174)	(5.56%)	(\$662)	(21.20%)	\$678	35.68%	\$703	37.49%	\$898	46.82%
\$600,000	(\$312)	(8.09%)	(\$898)	(23.31%)	\$858	37.56%	\$883	39.07%	\$1,078	46.82%
\$700,000	(\$450)	(9.82%)	(\$1,134)	(24.75%)	\$1,037	38.89%	\$1,062	40.20%	\$1,258	46.82%
\$800,000	(\$588)	(11.07%)	(\$1,370)	(25.80%)	\$1,217	39.89%	\$1,242	41.04%	\$1,437	46.82%
\$900,000	(\$726)	(12.02%)	(\$1,605)	(26.59%)	\$1,397	40.66%	\$1,422	41.69%	\$1,617	46.82%
\$1,000,000	(\$864)	(12.77%)	(\$1,841)	(27.21%)	\$1,576	41.28%	\$1,601	42.21%	\$1,797	46.82%
\$2,000,000	(\$2,244)	(15.98%)	(\$4,199)	(29.89%)	\$3,373	44.06%	\$3,398	44.53%	\$3,594	46.82%
\$3,000,000	(\$3,624)	(16.99%)	(\$6,556)	(30.74%)	\$5,170	44.98%	\$5,195	45.30%	\$5,390	46.82%
\$4,000,000	(\$5,005)	(17.49%)	(\$8,914)	(31.16%)	\$6,967	45.44%	\$6,992	45.68%	\$7,187	46.82%
\$5,000,000	(\$6,385)	(17.79%)	(\$11,272)	(31.40%)	\$8,764	45.72%	\$8,789	45.91%	\$8,984	46.82%
\$6,000,000	(\$7,765)	(17.99%)	(\$13,629)	(31.57%)	\$10,561	45.90%	\$10,586	46.06%	\$10,781	46.82%
\$7,000,000	(\$9,146)	(18.13%)	(\$15,987)	(31.69%)	\$12,357	46.03%	\$12,382	46.17%	\$12,578	46.82%
\$8,000,000	(\$10,526)	(18.23%)	(\$18,345)	(31.77%)	\$14,154	46.13%	\$14,179	46.25%	\$14,375	46.82%
\$9,000,000	(\$11,906)	(18.31%)	(\$20,703)	(31.84%)	\$15,951	46.21%	\$15,976	46.31%	\$16,171	46.82%
\$10,000,000	(\$13,287)	(18.38%)	(\$23,060)	(31.90%)	\$17,748	46.27%	\$17,773	46.37%	\$17,968	46.82%
\$15,000,000	(\$20,189)	(18.57%)	(\$34,849)	(32.06%)	\$26,732	46.45%	\$26,757	46.52%	\$26,952	46.82%
\$20,000,000	(\$27,090)	(18.67%)	(\$46,637)	(32.14%)	\$35,716	46.55%	\$35,741	46.59%	\$35,937	46.82%
\$25,000,000	(\$33,992)	(18.73%)	(\$58,426)	(32.19%)	\$44,700	46.60%	\$44,725	46.64%	\$44,921	46.82%
\$30,000,000	(\$40,894)	(18.76%)	(\$70,214)	(32.22%)	\$53,685	46.64%	\$53,709	46.67%	\$53,905	46.82%
\$35,000,000	(\$47,795)	(18.79%)	(\$82,002)	(32.24%)	\$62,669	46.66%	\$62,694	46.69%	\$62,889	46.82%
\$40,000,000	(\$54,697)	(18.81%)	(\$93,791)	(32.26%)	\$71,653	46.68%	\$71,678	46.71%	\$71,873	46.82%
\$45,000,000	(\$61,599)	(18.83%)	(\$105,579)	(32.27%)	\$80,637	46.70%	\$80,662	46.72%	\$80,857	46.82%
\$50,000,000	(\$68,501)	(18.84%)	(\$117,368)	(32.28%)	\$89,621	46.71%	\$89,646	46.73%	\$89,841	46.82%