

## Outstanding Debt and Available Debt Capacity

	Outstanding Debt as of 6/30/2008	Constitutional Debt Limit (5% of Actual Value)	Available Debt Capacity	Debt to Value*	FY09 Actual Valuation**
All Counties	570,976,649	9,889,861,492	9,318,884,843	0.29%	197,797,229,840
Adair	293,000	28,157,476	27,864,476	0.05%	563,149,515
Adams	163,831	15,653,144	15,489,313	0.05%	313,062,879
Allamakee	0	48,588,606	48,588,606	0.00%	971,772,114
Appanoose	1,940,000	27,210,731	25,270,731	0.36%	544,214,624
Audubon	370,000	21,688,434	21,318,434	0.09%	433,768,681
Benton	0	88,036,248	88,036,248	0.00%	1,760,724,953
Black Hawk	23,615,000	367,834,738	344,219,738	0.32%	7,356,694,755
Boone	4,851,923	84,996,605	80,144,682	0.29%	1,699,932,106
Bremer	5,130,000	80,074,292	74,944,292	0.32%	1,601,485,837
Buchanan	195,004	62,959,497	62,764,493	0.02%	1,259,189,938
Buena Vista	8,452,643	58,571,813	50,119,170	0.72%	1,171,436,254
Butler	258,732	47,500,193	47,241,461	0.03%	950,003,864
Calhoun	0	36,576,210	36,576,210	0.00%	731,524,208
Carroll	437,858	65,263,380	64,825,522	0.03%	1,305,267,597
Cass	0	41,165,232	41,165,232	0.00%	823,304,643
Cedar	0	66,484,497	66,484,497	0.00%	1,329,689,934
Cerro Gordo	13,066,635	178,275,045	165,208,410	0.37%	3,565,500,898
Cherokee	0	40,769,118	40,769,118	0.00%	815,382,360
Chickasaw	0	42,636,074	42,636,074	0.00%	852,721,484
Clarke	1,919,304	24,719,422	22,800,118	0.39%	494,388,434
Clay	1,360,018	61,482,235	60,122,217	0.11%	1,229,644,693
Clayton	2,510,000	60,029,446	57,519,446	0.21%	1,200,588,917
Clinton	0	141,731,812	141,731,812	0.00%	2,834,636,236
Crawford	2,405,000	43,810,126	41,405,126	0.27%	876,202,511
Dallas	18,020,000	271,693,366	253,673,366	0.33%	5,433,867,315
Davis	0	19,139,271	19,139,271	0.00%	382,785,414
Decatur	0	16,199,851	16,199,851	0.00%	323,997,016
Delaware	0	63,465,501	63,465,501	0.00%	1,269,310,017
Des Moines	3,375,000	104,627,778	101,252,778	0.16%	2,092,555,566
Dickinson	22,194,937	181,579,127	159,384,190	0.61%	3,631,582,541
Dubuque	1,350,000	291,836,001	290,486,001	0.02%	5,836,720,025
Emmet	0	28,509,310	28,509,310	0.00%	570,186,204
Fayette	1,620,000	57,202,700	55,582,700	0.14%	1,144,054,007
Floyd	1,335,000	48,486,177	47,151,177	0.14%	969,723,537
Franklin	2,020,048	38,619,960	36,599,912	0.26%	772,399,204
Fremont	0	26,821,685	26,821,685	0.00%	536,433,703
Greene	685,000	32,699,181	32,014,181	0.10%	653,983,610
Grundy	190,000	46,120,014	45,930,014	0.02%	922,400,281
Guthrie	1,886,000	48,872,174	46,986,174	0.19%	977,443,476
Hamilton	4,323,070	54,776,516	50,453,446	0.39%	1,095,530,323
Hancock	0	43,527,611	43,527,611	0.00%	870,552,224
Hardin	4,415,000	54,481,780	50,066,780	0.41%	1,089,635,609
Harrison	2,105,000	46,891,492	44,786,492	0.22%	937,829,843
Henry	145,000	49,942,217	49,797,217	0.01%	998,844,338
Howard	0	28,436,645	28,436,645	0.00%	568,732,898
Humboldt	38,517	33,256,238	33,217,721	0.01%	665,124,756
Ida	0	24,489,286	24,489,286	0.00%	489,785,724
Iowa	5,055,000	59,258,123	54,203,123	0.43%	1,185,162,467
Jackson	0	59,136,288	59,136,288	0.00%	1,182,725,762
Jasper	17,741,000	101,637,496	83,896,496	0.87%	2,032,749,929

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All Counties	570,976,649	9,889,861,492	9,318,884,843	0.29%	197,797,229,840
Jefferson	369,432	45,172,114	44,802,682	0.04%	903,442,282
Johnson	0	472,402,258	472,402,258	0.00%	9,448,045,157
Jones	219,857	61,319,257	61,099,400	0.02%	1,226,385,131
Keokuk	455,000	33,279,195	32,824,195	0.07%	665,583,899
Kossuth	0	61,286,733	61,286,733	0.00%	1,225,734,654
Lee	9,300,000	79,495,503	70,195,503	0.58%	1,589,910,069
Linn	1,381,925	706,049,619	704,667,694	0.01%	14,120,992,389
Louisa	3,985,000	39,283,529	35,298,529	0.51%	785,670,587
Lucas	61,363	20,664,259	20,602,896	0.01%	413,285,177
Lyon	1,885,000	37,325,832	35,440,832	0.25%	746,516,631
Madison	219,184	54,409,176	54,189,992	0.02%	1,088,183,521
Mahaska	0	63,427,155	63,427,155	0.00%	1,268,543,104
Marion	4,910,000	96,495,679	91,585,679	0.25%	1,929,913,576
Marshall	3,040,000	109,434,627	106,394,627	0.14%	2,188,692,545
Mills	1,087,306	53,633,861	52,546,555	0.10%	1,072,677,214
Mitchell	2,462,898	34,506,018	32,043,120	0.36%	690,120,362
Monona	327,000	30,581,407	30,254,407	0.05%	611,628,135
Monroe	0	23,867,037	23,867,037	0.00%	477,340,744
Montgomery	108,838	30,174,008	30,065,170	0.02%	603,480,152
Muscatine	3,360,000	130,867,123	127,507,123	0.13%	2,617,342,469
O'Brien	4,485,000	41,740,982	37,255,982	0.54%	834,819,647
Osceola	2,365,000	20,779,116	18,414,116	0.57%	415,582,324
Page	940,000	38,599,309	37,659,309	0.12%	771,986,181
Palo Alto	11,913,539	35,126,381	23,212,842	1.70%	702,527,616
Plymouth	10,668,945	90,771,167	80,102,222	0.59%	1,815,423,343
Pocahontas	0	27,437,116	27,437,116	0.00%	548,742,310
Polk	241,510,000	1,497,223,308	1,255,713,308	0.81%	29,944,466,163
Pottawattamie	24,915,000	351,836,614	326,921,614	0.35%	7,036,732,284
Poweshiek	109,223	70,170,440	70,061,217	0.01%	1,403,408,796
Ringgold	80,039	18,447,579	18,367,540	0.02%	368,951,587
Sac	327,000	36,759,305	36,432,305	0.04%	735,186,090
Scott	35,840,000	558,544,692	522,704,692	0.32%	11,170,893,838
Shelby	1,520,000	42,246,553	40,726,553	0.18%	844,931,066
Sioux	9,720,000	95,014,499	85,294,499	0.51%	1,900,289,978
Story	8,130,000	263,993,595	255,863,595	0.15%	5,279,871,909
Tama	0	55,030,332	55,030,332	0.00%	1,100,606,647
Taylor	0	17,859,553	17,859,553	0.00%	357,191,058
Union	4,995,000	31,152,209	26,157,209	0.80%	623,044,181
Van Buren	0	16,538,655	16,538,655	0.00%	330,773,093
Wapello	512,942	75,435,638	74,922,696	0.03%	1,508,712,765
Warren	932,869	140,209,220	139,276,351	0.03%	2,804,184,405
Washington	15,430,000	68,916,128	53,486,128	1.12%	1,378,322,552
Wayne	3,670,000	15,775,088	12,105,088	1.16%	315,501,754
Webster	605,000	99,657,364	99,052,364	0.03%	1,993,147,289
Winnebago	0	34,434,162	34,434,162	0.00%	688,683,241
Winneshiok	1,997,261	65,775,903	63,778,642	0.15%	1,315,518,068
Woodbury	1,920,000	257,460,273	255,540,273	0.04%	5,149,205,461
Worth	631,726	29,805,020	29,173,294	0.11%	596,100,407
Wright	1,117,782	43,526,738	42,408,956	0.13%	870,534,765
All Cities	4,055,671,200	6,560,131,690	2,504,460,490	3.09%	131,202,633,806
All School Districts	1,927,210,488	9,889,861,492	7,962,651,004	0.97%	197,797,229,840

\*Debt to value shows how close a county is to its five percent constitutional limit.

\*\*Actual valuation is the 100% assessed value of all taxable property, prior to any rollback; it includes TIF valuation.

Sources: Iowa Department of Management

Iowa State Treasurer's Outstanding Obligations Report