

Outstanding Debt and Available Debt Capacity

	Outstanding Debt as of 6/30/2009	Constitutional Debt Limit (5% of Actual Value)	Available Debt Capacity	Debt to Value*	FY09 Actual Valuation**
All Counties	609,832,616	10,170,640,146	9,560,807,530	0.30%	203,412,802,926
Adair	0	29,834,190	29,834,190	0.00%	596,683,802
Adams	5,195,000	16,372,600	11,177,600	1.59%	327,451,990
Allamakee	0	50,063,972	50,063,972	0.00%	1,001,279,439
Appanoose	1,940,000	27,997,407	26,057,407	0.35%	559,948,138
Audubon	270,000	22,302,123	22,032,123	0.06%	446,042,464
Benton	0	90,315,085	90,315,085	0.00%	1,806,301,700
Black Hawk	23,960,000	378,965,642	355,005,642	0.32%	7,579,312,832
Boone	4,550,976	87,409,844	82,858,868	0.26%	1,748,196,880
Bremer	4,870,000	81,668,302	76,798,302	0.30%	1,633,366,040
Buchanan	4,417,669	65,029,964	60,612,295	0.34%	1,300,599,289
Buena Vista	8,362,037	60,502,519	52,140,482	0.69%	1,210,050,380
Butler	232,211	48,830,806	48,598,595	0.02%	976,616,121
Calhoun	0	37,100,746	37,100,746	0.00%	742,014,922
Carroll	616,414	67,257,606	66,641,192	0.05%	1,345,152,113
Cass	0	43,479,946	43,479,946	0.00%	869,598,913
Cedar	0	69,431,994	69,431,994	0.00%	1,388,639,870
Cerro Gordo	13,360,496	184,784,677	171,424,181	0.36%	3,695,693,542
Cherokee	0	41,930,307	41,930,307	0.00%	838,606,142
Chickasaw	0	43,556,584	43,556,584	0.00%	871,131,671
Clarke	2,157,013	25,415,473	23,258,460	0.42%	508,309,469
Clay	1,130,000	62,935,263	61,805,263	0.09%	1,258,705,265
Clayton	2,588,307	61,556,451	58,968,144	0.21%	1,231,129,019
Clinton	0	146,934,316	146,934,316	0.00%	2,938,686,323
Crawford	2,265,000	45,109,192	42,844,192	0.25%	902,183,847
Dallas	17,095,000	292,139,619	275,044,619	0.29%	5,842,792,387
Davis	0	19,703,773	19,703,773	0.00%	394,075,455
Decatur	0	16,559,999	16,559,999	0.00%	331,199,978
Delaware	572,000	65,481,662	64,909,662	0.04%	1,309,633,232
Des Moines	3,925,000	107,151,658	103,226,658	0.18%	2,143,033,167
Dickinson	26,106,014	187,051,672	160,945,658	0.70%	3,741,033,432
Dubuque	940,000	300,210,244	299,270,244	0.02%	6,004,204,872
Emmet	0	28,837,008	28,837,008	0.00%	576,740,159
Fayette	1,325,000	58,330,659	57,005,659	0.11%	1,166,613,184
Floyd	1,205,000	49,421,475	48,216,475	0.12%	988,429,503
Franklin	837,155	39,200,243	38,363,088	0.11%	784,004,867
Fremont	0	27,126,313	27,126,313	0.00%	542,526,256
Greene	465,000	33,662,664	33,197,664	0.07%	673,253,276
Grundy	95,000	46,869,958	46,774,958	0.01%	937,399,159
Guthrie	1,254,300	51,354,517	50,100,217	0.12%	1,027,090,342
Hamilton	26,743,254	55,830,986	29,087,732	2.40%	1,116,619,726
Hancock	0	47,302,454	47,302,454	0.00%	946,049,079
Hardin	4,030,000	55,765,912	51,735,912	0.36%	1,115,318,241
Harrison	2,573,000	47,163,970	44,590,970	0.27%	943,279,399
Henry	0	50,988,022	50,988,022	0.00%	1,019,760,442
Howard	0	28,798,114	28,798,114	0.00%	575,962,274
Humboldt	29,509	33,792,501	33,762,992	0.00%	675,850,019
Ida	0	25,242,988	25,242,988	0.00%	504,859,764
Iowa	4,645,000	60,095,760	55,450,760	0.39%	1,201,915,192
Jackson	0	61,884,949	61,884,949	0.00%	1,237,698,983
Jasper	16,721,000	103,690,872	86,969,872	0.81%	2,073,817,444

Outstanding Debt and Available Debt Capacity

	Outstanding Debt as of 6/30/2009	Constitutional Debt Limit (5% of Actual Value)	Available Debt Capacity	Debt to Value*	FY09 Actual Valuation**
All Counties	609,832,616	10,170,640,146	9,560,807,530	0.30%	203,412,802,926
Jefferson	196,653	46,163,228	45,966,575	0.02%	923,264,554
Johnson	0	489,575,099	489,575,099	0.00%	9,791,501,983
Jones	220,946	62,688,844	62,467,897	0.02%	1,253,776,872
Keokuk	395,000	34,012,733	33,617,733	0.06%	680,254,663
Kossuth	0	62,508,192	62,508,192	0.00%	1,250,163,835
Lee	8,930,000	81,613,410	72,683,410	0.55%	1,632,268,208
Linn	93,755	725,081,281	724,987,526	0.00%	14,501,625,612
Louisa	3,785,000	41,732,523	37,947,523	0.45%	834,650,454
Lucas	373,000	20,855,990	20,482,990	0.09%	417,119,804
Lyon	1,710,000	38,349,254	36,639,254	0.22%	766,985,086
Madison	158,915	57,376,784	57,217,868	0.01%	1,147,535,675
Mahaska	0	65,202,092	65,202,092	0.00%	1,304,041,840
Marion	4,425,000	98,773,786	94,348,786	0.22%	1,975,475,729
Marshall	2,500,000	110,836,524	108,336,524	0.11%	2,216,730,479
Mills	995,000	55,424,030	54,429,030	0.09%	1,108,480,596
Mitchell	10,936,322	35,519,204	24,582,882	1.54%	710,384,085
Monona	288,610	31,083,138	30,794,528	0.05%	621,662,757
Monroe	0	24,926,177	24,926,177	0.00%	498,523,544
Montgomery	78,242	30,751,478	30,673,236	0.01%	615,029,555
Muscatine	2,979,000	133,680,145	130,701,145	0.11%	2,673,602,895
O'Brien	4,280,000	42,937,111	38,657,111	0.50%	858,742,228
Osceola	2,170,000	21,332,404	19,162,404	0.51%	426,648,085
Page	875,000	39,337,218	38,462,218	0.11%	786,744,367
Palo Alto	10,904,071	35,432,776	24,528,705	1.54%	708,655,522
Plymouth	10,965,000	95,315,522	84,350,522	0.58%	1,906,310,448
Pocahontas	0	27,912,104	27,912,104	0.00%	558,242,087
Polk	231,608,036	1,544,847,158	1,313,239,122	0.75%	30,896,943,162
Pottawattamie	23,320,000	343,547,490	320,227,490	0.34%	6,870,949,806
Poweshiek	7,560,000	71,838,367	64,278,367	0.53%	1,436,767,346
Ringgold	41,056	18,891,083	18,850,027	0.01%	377,821,663
Sac	327,000	37,883,399	37,556,399	0.04%	757,667,977
Scott	33,640,000	571,861,865	538,221,865	0.29%	11,437,237,301
Shelby	1,250,000	43,994,193	42,744,193	0.14%	879,883,856
Sioux	9,710,000	97,768,488	88,058,488	0.50%	1,955,369,754
Story	7,270,000	273,434,542	266,164,542	0.13%	5,468,690,842
Tama	0	56,292,771	56,292,771	0.00%	1,125,855,414
Taylor	0	18,034,011	18,034,011	0.00%	360,680,213
Union	4,375,000	31,976,767	27,601,767	0.68%	639,535,333
Van Buren	0	17,095,490	17,095,490	0.00%	341,909,797
Wapello	2,949,983	76,917,369	73,967,386	0.19%	1,538,347,373
Warren	453,814	144,634,899	144,181,085	0.02%	2,892,697,977
Washington	14,661,859	71,188,708	56,526,849	1.03%	1,423,774,162
Wayne	3,670,000	16,261,426	12,591,426	1.13%	325,228,524
Webster	2,447,751	101,419,689	98,971,938	0.12%	2,028,393,783
Winnebago	1,059,349	35,163,543	34,104,194	0.15%	703,270,866
Winneshiek	1,147,783	67,420,885	66,273,102	0.09%	1,348,417,692
Woodbury	1,860,000	263,327,919	261,467,919	0.04%	5,266,558,377
Worth	9,895,274	31,527,943	21,632,670	1.57%	630,558,868
Wright	849,839	44,448,094	43,598,255	0.10%	888,961,874
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