

Outstanding Debt and Available Debt Capacity

	Outstanding Debt as of 6/30/2015	Constitutional Debt Limit (5% of Actual Value)	Available Debt Capacity	Debt to Value*	AY14 Actual Valuation**
All Counties	\$911,936,241	\$13,495,523,455	\$12,583,587,214	0.34%	\$269,910,469,104
Adair	9,097,000	57,942,762	48,845,762	0.78%	1,158,855,243
Adams	5,971,712	29,986,507	24,014,795	1.00%	599,730,148
Allamakee	0	74,921,923	74,921,923	0.00%	1,498,438,458
Appanoose	1,121,992	36,623,902	35,501,910	0.15%	732,478,040
Audubon	439,411	41,060,230	40,620,819	0.05%	821,204,592
Benton	0	133,658,189	133,658,189	0.00%	2,673,163,780
Black Hawk	34,985,000	440,469,232	405,484,232	0.40%	8,809,384,643
Boone	4,440,000	115,766,827	111,326,827	0.19%	2,315,336,540
Bremer	2,345,000	108,930,487	106,585,487	0.11%	2,178,609,735
Buchanan	4,390,033	95,797,415	91,407,382	0.23%	1,915,948,303
Buena Vista	4,490,000	94,741,569	90,251,569	0.24%	1,894,831,381
Butler	4,030,000	77,313,945	73,283,945	0.26%	1,546,278,890
Calhoun	0	64,636,233	64,636,233	0.00%	1,292,724,652
Carroll	0	113,690,012	113,690,012	0.00%	2,273,800,234
Cass	1,053,173	78,961,852	77,908,679	0.07%	1,579,237,040
Cedar	0	102,031,399	102,031,399	0.00%	2,040,627,988
Cerro Gordo	11,028,602	240,910,859	229,882,257	0.23%	4,818,217,181
Cherokee	2,720,000	75,511,935	72,791,935	0.18%	1,510,238,695
Chickasaw	0	68,922,057	68,922,057	0.00%	1,378,441,146
Clarke	7,109,029	32,295,682	25,186,653	1.10%	645,913,637
Clay	5,664,898	92,837,762	87,172,864	0.31%	1,856,755,234
Clayton	2,130,000	86,932,522	84,802,522	0.12%	1,738,650,449
Clinton	6,235,000	194,190,543	187,955,543	0.16%	3,883,810,859
Crawford	1,285,000	91,594,411	90,309,411	0.07%	1,831,888,215
Dallas	9,960,000	397,390,704	387,430,704	0.13%	7,947,814,079
Davis	88,021	30,894,068	30,806,047	0.01%	617,881,367
Decatur	149,983	23,577,394	23,427,411	0.03%	471,547,877
Delaware	3,052,361	98,425,373	95,373,012	0.16%	1,968,507,469
Des Moines	1,870,000	132,209,695	130,339,695	0.07%	2,644,193,901
Dickinson	11,773,181	213,414,945	201,641,764	0.28%	4,268,298,891
Dubuque	5,552,668	375,697,223	370,144,555	0.07%	7,513,944,465
Emmet	0	49,418,864	49,418,864	0.00%	988,377,286
Fayette	0	88,372,515	88,372,515	0.00%	1,767,450,296
Floyd	7,690,000	76,444,928	68,754,928	0.50%	1,528,898,565
Franklin	21,103,231	71,568,633	50,465,402	1.47%	1,431,372,664
Fremont	5,710,000	53,624,250	47,914,250	0.53%	1,072,484,994
Greene	0	62,207,057	62,207,057	0.00%	1,244,141,141
Grundy	12,970,000	78,574,741	65,604,741	0.83%	1,571,494,821
Guthrie	3,141,155	71,799,518	68,658,363	0.22%	1,435,990,367
Hamilton	21,384,002	82,079,554	60,695,552	1.30%	1,641,591,078
Hancock	0	80,384,760	80,384,760	0.00%	1,607,695,206
Hardin	26,245,000	84,306,984	58,061,984	1.56%	1,686,139,679
Harrison	702,198	82,090,039	81,387,841	0.04%	1,641,800,778
Henry	880,000	67,723,516	66,843,516	0.06%	1,354,470,313
Howard	19,823,165	57,043,604	37,220,439	1.74%	1,140,872,086
Humboldt	847,520	59,526,132	58,678,612	0.07%	1,190,522,647
Ida	0	49,653,201	49,653,201	0.00%	993,064,029
Iowa	2,319,000	84,228,612	81,909,612	0.14%	1,684,572,240
Jackson	309,286	89,414,770	89,105,484	0.02%	1,788,295,407
Jasper	11,220,000	136,929,037	125,709,037	0.41%	2,738,580,737

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All Counties	\$911,936,241	\$13,495,523,455	\$12,583,587,214	0.34%	\$269,910,469,104
Jefferson	1,145,120	64,360,058	63,214,938	0.09%	1,287,201,169
Johnson	12,830,000	598,990,486	586,160,486	0.11%	11,979,809,725
Jones	0	92,162,668	92,162,668	0.00%	1,843,253,358
Keokuk	60,000	53,434,935	53,374,935	0.01%	1,068,698,709
Kossuth	370,333	121,321,729	120,951,396	0.02%	2,426,434,577
Lee	7,778,810	107,974,537	100,195,727	0.36%	2,159,490,740
Linn	19,329,850	866,370,004	847,040,154	0.11%	17,327,400,073
Louisa	2,390,000	54,440,419	52,050,419	0.22%	1,088,808,385
Lucas	628,562	26,868,833	26,240,271	0.12%	537,376,660
Lyon	891,000	82,330,694	81,439,694	0.05%	1,646,613,884
Madison	900,000	71,257,532	70,357,532	0.06%	1,425,150,637
Mahaska	0	94,359,821	94,359,821	0.00%	1,887,196,417
Marion	3,325,000	116,797,353	113,472,353	0.14%	2,335,947,059
Marshall	1,910,000	141,503,986	139,593,986	0.07%	2,830,079,726
Mills	6,570,000	83,187,772	76,617,772	0.39%	1,663,755,435
Mitchell	38,100,000	68,989,992	30,889,992	2.76%	1,379,799,836
Monona	45,980	64,181,907	64,135,927	0.00%	1,283,638,137
Monroe	6,256,843	33,476,834	27,219,991	0.93%	669,536,672
Montgomery	4,444,057	51,691,981	47,247,924	0.43%	1,033,839,628
Muscatine	13,305,000	154,746,274	141,441,274	0.43%	3,094,925,478
O'Brien	832,254	81,531,671	80,699,417	0.05%	1,630,633,426
Osceola	3,202,623	47,726,627	44,524,004	0.34%	954,532,549
Page	585,000	60,814,011	60,229,011	0.05%	1,216,280,217
Palo Alto	16,650,000	66,539,380	49,889,380	1.25%	1,330,787,591
Plymouth	8,377,326	145,308,779	136,931,453	0.29%	2,906,175,572
Pocahontas	0	65,569,154	65,569,154	0.00%	1,311,383,086
Polk	309,845,825	1,642,766,314	1,332,920,489	0.94%	32,855,326,276
Pottawattamie	12,255,000	420,574,729	408,319,729	0.15%	8,411,494,579
Poweshiek	11,840,000	104,733,436	92,893,436	0.57%	2,094,668,716
Ringgold	2,805,209	29,541,004	26,735,795	0.47%	590,820,073
Sac	42,221	69,952,672	69,910,451	0.00%	1,399,053,445
Scott	27,005,000	645,109,193	618,104,193	0.21%	12,902,183,854
Shelby	0	78,244,275	78,244,275	0.00%	1,564,885,490
Sioux	6,195,000	157,287,117	151,092,117	0.20%	3,145,742,332
Story	5,581,002	337,130,619	331,549,617	0.08%	6,742,612,383
Tama	7,450,000	85,617,748	78,167,748	0.44%	1,712,354,962
Taylor	8,099,716	32,342,955	24,243,239	1.25%	646,859,108
Union	6,615,000	43,650,557	37,035,557	0.76%	873,011,133
Van Buren	0	27,732,999	27,732,999	0.00%	554,659,975
Wapello	5,180,803	98,573,211	93,392,408	0.26%	1,971,464,219
Warren	536,794	171,359,355	170,822,561	0.02%	3,427,187,107
Washington	8,155,000	96,723,961	88,568,961	0.42%	1,934,479,225
Wayne	2,915,000	25,484,188	22,569,188	0.57%	509,683,760
Webster	6,805,000	140,128,441	133,323,441	0.24%	2,802,568,826
Winnebago	34,201,540	57,573,834	23,372,294	2.97%	1,151,476,676
Winneshiek	213,780	106,357,935	106,144,155	0.01%	2,127,158,690
Woodbury	3,144,200	327,336,300	324,192,100	0.05%	6,546,726,006
Worth	24,160,000	58,461,581	34,301,581	2.07%	1,169,231,628
Wright	3,635,772	76,175,221	72,539,449	0.24%	1,523,504,429
All Cities	\$5,450,662,445	\$7,535,406,448	\$2,084,744,003	3.62%	\$150,708,128,952
All School Districts	\$3,592,923,319	\$13,495,523,455	\$9,902,600,136	1.33%	\$269,910,469,104

*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