

Outstanding Debt and Available Debt Capacity

	Outstanding Debt as of 6/30/2016	Constitutional Debt Limit (5% of Actual Value)	Available Debt Capacity	Debt to Value*	AY15 Actual Valuation**
All Counties	\$911,778,215	\$14,042,066,847	\$13,130,288,632	0.32%	\$280,841,336,949
Adair	13,017,000	57,517,713	44,500,713	1.13%	1,150,354,260
Adams	5,176,114	31,392,641	26,216,527	0.82%	627,852,822
Allamakee	4,725,000	80,189,146	75,464,146	0.29%	1,603,782,918
Appanoose	1,020,483	35,660,863	34,640,380	0.14%	713,217,267
Audubon	993,590	40,478,261	39,484,671	0.12%	809,565,228
Benton	268,428	134,794,698	134,526,270	0.01%	2,695,893,956
Black Hawk	37,940,000	456,012,622	418,072,622	0.42%	9,120,252,448
Boone	3,885,000	117,807,281	113,922,281	0.16%	2,356,145,622
Bremer	2,080,000	116,163,155	114,083,155	0.09%	2,323,263,103
Buchanan	4,293,549	99,248,118	94,954,569	0.22%	1,984,962,358
Buena Vista	3,640,000	96,196,678	92,556,678	0.19%	1,923,933,552
Butler	3,580,000	78,438,640	74,858,640	0.23%	1,568,772,791
Calhoun	0	62,420,165	62,420,165	0.00%	1,248,403,298
Carroll	0	113,104,693	113,104,693	0.00%	2,262,093,863
Cass	874,503	81,616,812	80,742,309	0.05%	1,632,336,240
Cedar	0	106,630,059	106,630,059	0.00%	2,132,601,177
Cerro Gordo	9,799,666	243,561,365	233,761,699	0.20%	4,871,227,308
Cherokee	2,590,000	80,969,019	78,379,019	0.16%	1,619,380,370
Chickasaw	0	69,813,767	69,813,767	0.00%	1,396,275,345
Clarke	6,660,730	34,172,510	27,511,780	0.97%	683,450,205
Clay	5,338,367	98,633,911	93,295,544	0.27%	1,972,678,226
Clayton	1,844,000	92,013,172	90,169,172	0.10%	1,840,263,433
Clinton	5,065,000	200,383,136	195,318,136	0.13%	4,007,662,726
Crawford	1,285,000	91,999,302	90,714,302	0.07%	1,839,986,040
Dallas	13,375,000	420,706,223	407,331,223	0.16%	8,414,124,452
Davis	5,857,772	29,524,914	23,667,142	0.99%	590,498,271
Decatur	634,539	24,034,178	23,399,639	0.13%	480,683,555
Delaware	2,824,024	106,844,885	104,020,861	0.13%	2,136,897,690
Des Moines	1,450,000	135,705,261	134,255,261	0.05%	2,714,105,226
Dickinson	10,538,796	230,800,132	220,261,336	0.23%	4,616,002,649
Dubuque	4,709,271	397,847,208	393,137,937	0.06%	7,956,944,157
Emmet	0	51,004,305	51,004,305	0.00%	1,020,086,094
Fayette	0	93,975,857	93,975,857	0.00%	1,879,517,137
Floyd	7,185,000	76,411,381	69,226,381	0.47%	1,528,227,616
Franklin	19,085,620	74,145,411	55,059,791	1.29%	1,482,908,220
Fremont	5,397,415	55,601,998	50,204,583	0.49%	1,112,039,954
Greene	0	61,187,653	61,187,653	0.00%	1,223,753,054
Grundy	18,435,000	78,897,745	60,462,745	1.17%	1,577,954,908
Guthrie	7,636,916	73,315,353	65,678,437	0.52%	1,466,307,058
Hamilton	19,587,474	81,453,994	61,866,520	1.20%	1,629,079,881
Hancock	0	80,559,673	80,559,673	0.00%	1,611,193,461
Hardin	24,520,000	86,871,390	62,351,390	1.41%	1,737,427,808
Harrison	2,076,642	86,873,790	84,797,148	0.12%	1,737,475,801
Henry	670,000	69,951,026	69,281,026	0.05%	1,399,020,529
Howard	17,515,423	58,236,272	40,720,849	1.50%	1,164,725,436
Humboldt	994,600	59,005,731	58,011,131	0.08%	1,180,114,628
Ida	0	51,258,254	51,258,254	0.00%	1,025,165,083
Iowa	2,180,000	88,085,571	85,905,571	0.12%	1,761,711,418
Jackson	240,741	92,629,439	92,388,698	0.01%	1,852,588,789
Jasper	9,970,000	136,462,955	126,492,955	0.37%	2,729,259,109

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Jefferson	910,120	70,431,166	69,521,046	0.06%	1,408,623,316
Johnson	12,690,000	644,131,202	631,441,202	0.10%	12,882,624,031
Jones	0	96,885,127	96,885,127	0.00%	1,937,702,535
Keokuk	0	55,152,688	55,152,688	0.00%	1,103,053,765
Kossuth	375,508	123,840,503	123,464,995	0.02%	2,476,810,063
Lee	7,171,540	111,055,490	103,883,950	0.32%	2,221,109,796
Linn	18,082,389	885,743,141	867,660,752	0.10%	17,714,862,818
Louisa	2,220,000	55,615,918	53,395,918	0.20%	1,112,318,361
Lucas	433,942	28,005,264	27,571,322	0.08%	560,105,271
Lyon	240,000	86,253,815	86,013,815	0.01%	1,725,076,297
Madison	806,545	72,083,400	71,276,855	0.06%	1,441,667,996
Mahaska	0	94,856,149	94,856,149	0.00%	1,897,122,977
Marion	2,935,000	123,732,690	120,797,690	0.12%	2,474,653,790
Marshall	1,285,000	147,792,669	146,507,669	0.04%	2,955,853,372
Mills	5,910,000	85,136,337	79,226,337	0.35%	1,702,726,740
Mitchell	35,025,000	69,871,528	34,846,528	2.51%	1,397,430,556
Monona	0	66,925,045	66,925,045	0.00%	1,338,500,898
Monroe	5,730,194	34,123,295	28,393,101	0.84%	682,465,899
Montgomery	4,189,080	54,251,287	50,062,207	0.39%	1,085,025,737
Muscatine	15,880,000	160,939,467	145,059,467	0.49%	3,218,789,331
O'Brien	558,168	86,185,363	85,627,195	0.03%	1,723,707,253
Osceola	2,494,655	49,506,004	47,011,349	0.25%	990,120,089
Page	1,145,000	63,688,786	62,543,786	0.09%	1,273,775,725
Palo Alto	14,775,000	67,993,619	53,218,619	1.09%	1,359,872,380
Plymouth	6,452,500	152,594,334	146,141,834	0.21%	3,051,886,681
Pocahontas	501,000	66,022,752	65,521,752	0.04%	1,320,455,039
Polk	292,180,000	1,758,205,125	1,466,025,125	0.83%	35,164,102,504
Pottawattamie	10,685,000	428,231,047	417,546,047	0.12%	8,564,620,934
Poweshiek	11,345,000	105,980,170	94,635,170	0.54%	2,119,603,391
Ringgold	2,393,312	30,774,189	28,380,877	0.39%	615,483,784
Sac	42,221	68,332,473	68,290,252	0.00%	1,366,649,452
Scott	24,195,000	670,621,287	646,426,287	0.18%	13,412,425,748
Shelby	199,800	79,831,984	79,632,184	0.01%	1,596,639,671
Sioux	5,540,000	171,099,907	165,559,907	0.16%	3,421,998,140
Story	6,404,775	356,385,140	349,980,365	0.09%	7,127,702,793
Tama	7,355,000	88,316,091	80,961,091	0.42%	1,766,321,828
Taylor	7,025,000	33,861,516	26,836,516	1.04%	677,230,314
Union	5,510,000	45,311,813	39,801,813	0.61%	906,236,263
Van Buren	0	28,698,474	28,698,474	0.00%	573,969,476
Wapello	5,317,250	101,518,811	96,201,561	0.26%	2,030,376,223
Warren	536,794	177,055,485	176,518,691	0.02%	3,541,109,698
Washington	22,170,000	102,266,384	80,096,384	1.08%	2,045,327,686
Wayne	2,755,000	25,936,388	23,181,388	0.53%	518,727,757
Webster	6,355,000	141,724,837	135,369,837	0.22%	2,834,496,731
Winnebago	42,140,000	59,358,505	17,218,505	3.55%	1,187,170,104
Winneshiek	189,759	112,630,437	112,440,678	0.01%	2,252,608,738
Woodbury	4,047,600	347,097,785	343,050,185	0.06%	6,941,955,706
Worth	23,240,000	59,107,834	35,867,834	1.97%	1,182,156,676
Wright	3,380,400	76,295,804	72,915,404	0.22%	1,525,916,076

*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