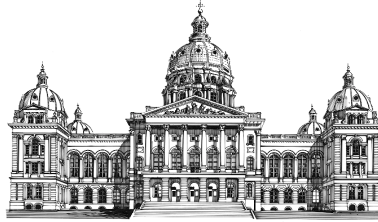

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Tax Increment Financing Outstanding Obligations Report - 2005

ISSUE

This **Issue Review** provides general information concerning the 2005 Tax Increment Financing (TIF) outstanding obligations reported by cities and counties, with comparisons to the 2003 report. The **Issue Review** also provides a more detailed analysis of city use of Tax Increment Financing. Cities are ranked by total obligations outstanding and by TIF revenue received in FY 2006.

AFFECTED AGENCIES

Department of Management (DOM)
Legislative Services Agency (LSA)
Local Governments
State General Fund

CODE AUTHORITY

Section 403.23, Code of Iowa

BACKGROUND

Iowa law requires biennial reporting by all cities and counties that have established an Urban Renewal Area. The report is to be provided to the Department of Management by December 1 of each odd numbered year. The report is to contain the dollar amount of loans, advances, indebtedness, or bonds outstanding at the close of the previous fiscal year. Indebtedness includes written agreements whereby the municipality agrees to suspend, abate, exempt, rebate, refund, or reimburse property taxes, or provide a grant for property taxes paid, with moneys in the special fund established for TIF.

The report required under Section 403.23 Code of Iowa, was enacted by the 2003 General Assembly in SF 453 (State and Local Government Finance Act of 2003). Since enactment, municipalities have provided reports in 2003 and 2005.

Urban Renewal Areas are also known as Tax Increment Financing, or TIF Districts. Tax Increment Financing is provided for in Section 403.19, Code of Iowa. Tax Increment Financing

is a method of dividing property tax revenue between the governmental authorities levying the tax and the governmental authorities creating the TIF District.

CURRENT SITUATION

Report Summary – Cities and Counties

Table 1 provides a breakdown of the total city and county obligations outstanding, by type of obligation, from the 2003 and the 2005 reports. The Table shows that outstanding obligations grew \$179.2 million (12.6%) over the two-year period, with 91.8% of the growth reported as outstanding bond obligations. **Table 2** divides the same data between city and county obligations. This table shows that while the majority of the expanded obligation was reported by cities, county TIF debt expanded by a larger percentage. **Appendix A** provides total city and county TIF obligations by type of obligation and by anticipated year of payment.

<u>Report As Of</u>	<u>Bond Payments</u>	<u>Non-Bond Loans</u>	<u>Self Financed</u>	<u>Tax Rebates</u>	<u>Other Project Debt</u>	<u>Total</u>
June 30, 2003	\$917.7	\$74.2	\$99.3	\$307.3	\$25.8	\$1,424.3
June 30, 2005	\$1,082.2	\$43.7	\$123.8	\$338.4	\$15.4	\$1,603.5
Increase	\$164.5	-\$30.5	\$24.5	\$31.0	-\$10.3	\$179.2
Percent Increase	17.9%	-41.1%	24.7%	10.1%	-40.1%	12.6%

<u>Report As Of</u>	<u>City</u>	<u>County</u>	<u>Grand Total</u>
June 30, 2003	\$1,327.2	\$97.1	\$1,424.3
June 30, 2005	\$1,486.2	\$117.3	\$1,603.5
Increase	\$159.0	\$20.2	\$179.2
Percent Increase	12.0%	20.8%	12.6%

Comparative Statistics – Cities Only

Since city-level activities represent a significant majority of all property tax dollars currently supporting TIF, the remainder of this **Issue Review** concentrates on obligations reported by cities.

Debt per capita and debt per thousand dollars of taxable valuation represent two methods of comparing levels of TIF obligation across the wide variety of Iowa cities using the financing arrangement. The Legislative Services Agency calculated the two statistics for each city with reported TIF obligations and/or FY 2006 TIF revenue. The tax and value data utilized for the calculations are included in **Appendix B** at the end of this document, along with a ranking for each statistic.

Cities with a combined population of 1.945 million¹ reported at least some TIF obligation outstanding at the end of FY 2005. The average obligation per person was \$765, with 25 cities exceeding \$2,000 per person.

The TIF cities had an FY 2006 combined taxable property value of \$60.211 billion,² making the average obligation per thousand dollars of taxable valuation equal to \$24.68. Twenty-five cities reported outstanding TIF obligations in excess of \$75.00 per thousand.

Table 3 lists cities that rank in the top ten among all cities in 2005 reported outstanding obligation per capita or outstanding obligation per thousand dollars of taxable valuation within the city.

Per Capita Rank	City Name	Outstanding Obligations Per Capita	Taxable Value Rank	City Name	Outstanding Obligations Per Thousand \$ Value
1	Coralville	\$7,991	1	Blue Grass	\$170
2	Arnolds Park	7,143	2	Williamsburg	153
3	Williamsburg	6,415	3	Coralville	148
4	Tiffin	5,749	4	Dike	134
5	Blue Grass	5,595	5	Tiffin	131
6	Dike	4,496	6	Baxter	122
7	Fairfax	4,079	7	Parkersburg	110
8	Robins	4,024	8	Huxley	107
9	Asbury	3,437	9	New Liberty	103
10	Walford	3,167	10	McCallsburg	100
	Statewide Average*	\$765		Statewide Average*	\$25

* Average is calculated using TIF cities only

In addition to the biennial obligation report there are two other statewide sources of information related to the amount of TIF activity conducted by Iowa cities.

- The annual budgets submitted to the Department of Management by each city. The annual budgets provide the anticipated TIF revenue for the upcoming year (FY 2006).
- Tax district files maintained by the Department of Management. These files provide the taxable value of each tax district within the State, along with the corresponding taxing authorities and their tax rates. Combining the taxable values and the tax rates for each Tax Increment Financing District provides the TIF revenue for the year for each city with a TIF. The original data source for the files is the counties.

Of the three sources of data, the tax district files best represent the actual property tax revenue received for FY 2006. Comparing the obligations reported by all cities to be paid in FY 2006 with the budgets submitted by the cities and the tax district files reveals:

- Reported TIF Obligations to be Paid in FY 2006 = \$167.6 million
- FY 2006 Budgeted TIF Revenue = \$174.7 million

¹ All population numbers are based on the 2000 U.S. Census.

² The taxable property value includes the value in the TIF increment.

- FY 2006 Tax District City TIF Revenue = \$181.6 million

The numbers from the three sources show that for FY 2006, the cities reported TIF debt outstanding equal to only 96.0% of the amount of revenue they budgeted to receive and only 92.3% of the amount they actually will receive. Of the 342 cities³ receiving TIF revenue in FY 2006, 238 reported less debt to be repaid for the year than they were receiving in TIF revenue.⁴

When comparing the amount of TIF revenue each city included in its budget for FY 2006 with the amount they actually will receive as provided by the tax district files, a total of 248 (72.5%) do not budget as much as they will receive and 89 of those cities under-budget TIF revenue by more than 10.0%. This issue is concentrated in the smaller (by TIF revenue amount) cities, as only one of the 35 largest population cities under budget by more than 10.0%.

Appendix B provides the information available from the three sources. The last two columns provide rankings for each city based on the amount of TIF revenue received per capita and per thousand dollar of taxable valuation. **Table 4** summarizes the top 10 cities for each statistic.

Table 4
FY 2006 TIF Revenue Rank Per Capita and Taxable Value TIF Cities

Per Capita Rank	City Name	FY 2006 TIF Revenue Per Capita	Taxable Value Rank	City Name	FY 2006 TIF Revenue Per Thousand \$ of Value
1	Marquette	\$937	1	Baxter	\$24
2	Tiffin	714	2	Huxley	24
3	Huxley	626	3	McCallsburg	22
4	West Burlington	599	4	Marquette	21
5	Coralville	557	5	Kellogg	21
6	Williamsburg	557	6	Panama	20
7	Arnolds Park	531	7	Carson	17
8	Spirit Lake	510	8	Tiffin	16
9	Panama	499	9	Terril	15
10	Baxter	458	10	Mingo	15
	Statewide Average*	\$92		Statewide Average*	\$3

* Average is calculated using TIF cities only

BUDGET IMPACT

Tax increment financing provides revenue to support city and county economic development efforts. The source of the additional revenue is the property tax levies of the other governments sharing the city or county tax base. Until the taxable value subject to the TIF is released to the other government entities, property not subject to the TIF must provide the tax financing to support the normal governmental demands of the property within the TIF.

³ The tax district files show that 342 cities will receive TIF revenue in FY 2006. However, the TIF reports filed by the cities show only 310 have TIF obligations to pay in FY 2006.

⁴ The remaining cities reported more obligation payments than revenue for the year.

In the two years between TIF obligation reports, the total outstanding obligations of cities increased \$159.0 million. In those same two years (FY 2004 and FY 2005), approximately \$335.0 million dollars in TIF property tax revenue was collected by local governments for TIF purposes.

Tax Increment Financing may be used as a tool to attract development to the State or direct development to an area in need of revitalization. To the extent the concept is successful in expanding the size of the Iowa economy by adding value that would not otherwise be added, TIF contributes to the further economic development of the total State. However, to the extent that TIF is used by cities and counties to outbid each other for residential, commercial, and industrial development that would already occur somewhere within the State's borders, TIF increases the property tax rates of local governments by shielding taxable property value from general taxation.

Direct Impact on the State General Fund

Taxable property value included within a TIF area is not included as part of the State's School Aid Formula. This causes the State's portion of school financing to be \$5.40 per thousand of taxable value higher than it would be if the value was not part of a TIF. With total statewide TIF increment taxable value at \$5.950 billion⁵ in FY 2006, the value of this State General Fund "backfill" is calculated at \$32.1 million.

APPENDIX A & B BACKGROUND

Appendix A presents the amount of outstanding obligations reported by cities and counties, by year of projected payment. This information is presented as reported by the local governments in December 2005.

Appendix B presents statistics from three sources of information on city Tax Increment Financing.

- County, City, & Population – Each city is listed once, even if the city is located in more than one county. Cities without active TIF areas or 2005 TIF reports are not listed. The population is from FY 2006 city budget submissions.
- FY 2006 Taxable Value – The numbers are from the DOM tax district files. The taxable value includes non-TIF value, as well as the value within the TIF base and increment. The value of property abated or exempt from the city levy is not included.
- Total Reported TIF Obligations June 30, 2005 – The total of all types of outstanding TIF obligations for all years, FY 2006 forward. The numbers are provided directly by the cities in the 2005 report.
- Reported TIF Obligations FY 2006 Only – The amount of TIF obligations to be repaid during the current fiscal year (FY 2006). The numbers are reported directly by the cities.
- FY 2006 Budgeted TIF Revenue – The amount of TIF revenue each city budgeted for FY 2006. The numbers are taken directly from city budgets submitted to the DOM in the spring of 2005.
- FY 2006 Actual TIF Revenue – The amount of TIF revenue the city will receive in FY 2006, according to the DOM tax district files. The numbers are calculated by multiplying the taxable value within each TIF increment by the consolidated levy rate. The tax dollars derived from debt levies exempt from TIF are then subtracted. The result is TIF revenue to the city.

⁵ This figure includes city, county, community college, and Rural Enterprise Zone TIF's. Of the \$5.950 billion, 93.0% is in city and 5.1% in county TIF's.

- FY 2006 Amount Raised by the City's Own Levy – The amount of property tax included in the city's regular budget, according to the budget filed with the DOM in the spring of 2005. This does not include the revenue from the city levy that ultimately goes to TIF. The numbers include gas and electric replacement property tax.
- Total FY 2006 Tax Revenue – Combines the previous two columns to show the total amount of property tax revenue collected by each city.
- FY 2006 Per Capita TIF Revenue Rank – Ranks the 342 cities⁶ utilizing TIF revenue in FY 2006 by TIF property tax dollars per capita. The city ranked first has the highest per capita TIF obligation outstanding.
- FY 2006 TIF Revenue Taxable Value Rank – Ranks the 342 cities utilizing TIF revenue in FY 2006 by TIF property tax dollars per thousand dollars of taxable valuation within the city. Property value within the TIF districts is included in each city's total taxable value while abated and property exempt from the city levy is not. The city collecting the largest amount of TIF property tax revenue per thousand dollars of taxable valuation is ranked first.

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Tax Increment Financing Outstanding Obligations Report – 2005
<http://www.legis.state.ia.us/lsadocs/IssReview/2006/IRJWR001.PDF>
LSA/FSD: IRJWR001.Doc/03/20/06/8/30 am

⁶ The rankings include seven cities with reported TIF obligations but no actual TIF revenue for FY 2006. Those cities are all ranked 343.

Appendix A

Reported TIF Obligations Outstanding - FY 2005 City Reports Only

Reporting Year	Bond Payments	Non-Bond Loans	Self- Financed	Tax Rebates	Other Project Debt	Total
FY 2006	\$108,002,880	\$6,129,906	\$21,951,759	\$27,159,277	\$4,371,408	\$167,615,230
FY 2007	128,989,779	4,604,723	15,582,727	31,213,224	1,906,392	182,296,844
FY 2008	99,612,660	4,371,700	12,022,414	32,562,664	1,310,018	149,879,455
FY 2009	95,358,880	3,964,089	7,472,859	30,324,931	1,409,667	138,530,425
FY 2010	88,347,944	3,050,656	7,807,086	25,768,969	1,386,553	126,361,207
FY 2011	80,664,383	2,703,131	6,042,387	22,946,249	1,056,040	113,412,189
FY 2012	71,722,178	1,974,671	6,850,298	20,746,256	1,044,870	102,338,272
FY 2013	62,545,912	1,779,471	6,514,903	18,302,676	427,664	89,570,625
FY 2014	56,632,171	1,877,065	6,468,634	16,746,730	400,843	82,125,443
FY 2015	46,794,897	1,414,349	6,572,506	14,191,873	375,966	69,349,591
FY 2016	39,999,865	1,179,604	5,869,321	10,669,489	355,067	58,073,346
FY 2017	35,361,063	1,121,352	2,654,599	7,345,729	329,836	46,812,578
FY 2018	31,730,524	1,037,448	2,553,117	6,219,470	312,272	41,852,831
FY 2019	22,407,559	1,121,632	2,102,511	5,801,257	312,272	31,745,231
FY 2020	15,149,214	1,227,489	1,980,206	4,709,369	312,272	23,378,550
FY 2021+	35,656,181	2,263,524	9,080,330	14,829,604	33,171	61,862,810
Total	\$1,018,976,089	\$39,820,810	\$121,525,656	\$289,537,764	\$15,344,308	\$1,485,204,627

Reported TIF Obligations Outstanding - FY 2005 County Reports Only

Reporting Year	Bond Payments	Non-Bond Loans	Self- Financed	Tax Rebates	Other Project Debt	Total
FY 2006	\$6,574,938	\$475,110	\$493,593	\$5,079,812	\$50,000	\$12,673,453
FY 2007	7,683,271	460,000	521,581	4,837,016	50,000	13,551,868
FY 2008	6,257,392	460,000	357,169	4,492,769	0	11,567,330
FY 2009	6,165,454	460,000	250,855	4,345,505	0	11,221,814
FY 2010	6,115,620	356,000	96,439	4,393,817	0	10,961,876
FY 2011	5,908,255	340,000	68,076	3,953,254	0	10,269,585
FY 2012	5,743,379	375,000	41,910	3,797,401	0	9,957,690
FY 2013	2,749,840	355,440	41,910	3,673,986	0	6,821,176
FY 2014	2,510,472	300,000	41,910	3,362,121	0	6,214,503
FY 2015	2,300,181	300,000	41,910	3,254,758	0	5,896,849
FY 2016	1,796,463	0	12	3,002,677	0	4,799,152
FY 2017	1,793,197	0	12	2,729,203	0	4,522,412
FY 2018	1,258,209	0	12	1,446,608	0	2,704,829
FY 2019	1,248,293	0	12	16,009	0	1,264,314
FY 2020	1,056,982	0	12	16,009	0	1,073,003
FY 2021+	3,493,014	0	330,934	16,009	0	3,839,957
Total	\$62,654,958	\$3,881,550	\$2,286,347	\$48,416,954	\$100,000	\$117,339,809

Appendix B

City Tax Increment Financing Statistics and Comparative Rankings

County	City	Population	FY 2006 Taxable Value	Total Reported TIF Obligations June 30, 2005	Reported TIF Obligations - FY 2006 Only	FY 06 Budgeted TIF Revenue	FY 06 Actual TIF Revenue	FY 06 Tax Amount Raised by City's Own Levy	Total FY 2006 Property Tax Revenue	FY06 TIF Revenue Per Capita Rank	FY06 TIF Revenue Taxable Value Rank
ADAIR	ADAIR	839	\$21,775,258	\$70,616	\$70,616	\$68,291	\$100,362	\$234,675	\$335,037	106	119
ADAIR	FONTANELLE	692	9,378,080	21,269	10,635	20,000	19,390	123,828	143,218	265	227
ADAIR	GREENFIELD	2,129	46,231,205	293,460	54,535	117,186	156,690	554,357	711,047	166	162
ADAIR	ORIENT	402	4,189,390	198,100	27,015	19,000	26,585	36,930	63,515	174	74
ADAMS	CORNING	1,783	27,118,199	60,000	12,000	11,000	6,233	471,942	478,175	342	341
ALLAMAKEE	POSTVILLE	2,273	45,203,254	1,962,355	542,755	150,000	151,152	609,360	760,512	172	165
ALLAMAKEE	WAUKON	4,131	90,482,533	3,466,460	919,050	441,000	443,910	876,023	1,319,933	123	109
APPANOOSE	CENTERVILLE	5,924	116,319,867	1,569,574	141,940	0	0	1,933,867	1,933,867	343	343
AUDUBON	AUDUBON	2,382	38,678,721	675,170	74,310	83,000	28,304	602,762	631,066	320	310
BENTON	ATKINS	977	27,043,248	867,612	167,913	167,913	163,529	188,644	352,173	68	78
BENTON	BELLE PLAINE	2,878	51,151,196	579,033	102,428	100,000	111,008	746,725	857,733	240	219
BENTON	BLAIRSTOWN	682	15,527,247	617,066	40,862	80,100	81,200	98,134	179,334	107	103
BENTON	KEYSTONE	687	15,122,592	747,575	443,058	114,977	104,405	87,884	192,289	82	65
BENTON	NEWHALL	886	20,173,657	599,476	106,853	107,449	108,479	142,045	250,524	103	98
BENTON	NORWAY	601	12,317,223	27,035	12,215	12,215	13,386	103,710	117,096	283	279
BENTON	SHELLSBURG	938	21,635,899	392,822	46,253	48,000	50,129	269,940	320,069	202	211
BENTON	URBANA	1,019	30,216,234	989,075	91,660	91,660	107,576	289,912	397,488	127	150
BENTON	VAN HORNE	716	15,831,657	929,071	54,945	54,945	60,163	174,758	234,921	151	146
BENTON	VINTON	5,102	106,248,159	1,023,810	136,356	604,622	173,489	1,355,376	1,528,865	250	247
BENTON	WALFORD	1,224	44,669,176	3,876,697	291,595	291,595	276,165	263,446	539,611	46	75
BLACK HAWK	CEDAR FALLS	36,145	1,056,427,462	19,295,410	3,458,344	4,002,170	4,135,740	13,267,490	17,403,230	114	138
BLACK HAWK	DUNKERTON	749	19,268,285	236,333	31,715	80,000	179,525	165,502	345,027	40	33
BLACK HAWK	EVANSDALE	4,526	85,917,953	3,337,210	392,755	292,700	277,813	575,672	853,485	188	169
BLACK HAWK	GILBERTVILLE	767	17,525,238	1,418,085	99,133	205,756	221,378	125,549	346,927	26	16
BLACK HAWK	HUDSON	2,117	74,296,323	1,056,297	172,913	65,720	60,071	683,942	744,013	261	303
BLACK HAWK	LA PORTE CITY	2,275	50,095,164	1,679,944	57,668	57,668	52,142	620,862	673,004	278	287
BLACK HAWK	WATERLOO	68,747	1,835,055,464	21,976,034	1,953,975	2,170,000	2,303,132	34,070,475	36,373,607	251	270
BOONE	BOONE	12,803	284,719,696	8,159,318	1,364,687	1,223,487	1,194,435	3,842,535	5,036,970	143	128
BREMER	DENVER	1,627	40,704,268	422,136	89,740	75,000	73,588	361,459	435,047	231	238
BREMER	READLYN	786	17,584,787	957,495	111,864	115,670	118,052	186,120	304,172	83	68
BREMER	SUMNER	2,106	47,374,460	967,524	24,712	0	31,856	574,449	606,305	311	316
BREMER	TRIPOLI	1,310	21,984,537	117,166	32,247	14,531	14,847	332,200	347,047	323	314
BREMER	WAVERLY	8,968	263,610,282	7,800,643	646,151	573,466	687,202	3,612,641	4,299,843	161	202
BUCHANAN	FAIRBANK	1,041	18,148,145	1,418,685	177,610	228,394	225,491	105,507	330,998	50	17
BUCHANAN	INDEPENDENCE	6,014	135,342,631	9,460,782	711,562	729,378	682,964	1,702,580	2,385,544	116	106
BUCHANAN	JESUP	2,212	51,967,383	810,500	118,900	202,000	223,965	665,730	889,695	132	126
BUCHANAN	QUASQUETON	574	7,173,607	52,767	6,407	0	6,413	80,254	86,667	324	297
BUCHANAN	WINTHROP	772	18,761,258	0	0	70,000	102,572	125,829	228,401	93	95
BUENA VISTA	ALTA	1,865	34,299,209	383,000	67,000	215,000	78,791	237,965	316,756	235	212
BUENA VISTA	STORM LAKE	10,076	211,865,164	2,573,829	104,983	0	80,666	2,795,124	2,875,790	332	334

Appendix B

County	City	Population	FY 2006 Taxable Value	Total Reported TIF Obligations June 30, 2005	Reported TIF Obligations - FY 2006 Only	FY 06 Budgeted TIF Revenue	FY 06 Actual TIF Revenue	FY 06 Tax Amount Raised by City's Own Levy	Total FY 2006 Property Tax Revenue	FY06 TIF Revenue Per Capita Rank	FY06 TIF Revenue Taxable Value Rank
BUTLER	ALLISON	1,006	\$19,154,153	\$826,122	\$101,679	\$110,000	\$106,727	\$261,035	\$367,762	126	91
BUTLER	APLINGTON	1,054	18,901,757	289,520	166,910	147,424	150,626	214,654	365,280	87	47
BUTLER	GREENE	1,099	20,677,968	139,413	22,523	59,904	40,369	379,736	420,105	244	234
BUTLER	PARKERSBURG	1,889	34,414,980	3,782,020	238,620	235,000	247,784	438,428	686,212	95	58
BUTLER	SHELL ROCK	1,298	27,045,505	2,139,360	239,991	0	6,009	351,212	357,221	339	342
CARROLL	ARCADIA	443	7,698,648	152,077	24,430	24,000	22,259	69,192	91,451	211	182
CARROLL	BREDA	477	9,781,693	165,000	55,000	70,842	69,079	70,711	139,790	86	62
CARROLL	CARROLL	10,106	322,149,533	2,434,067	386,578	415,147	431,632	3,898,408	4,330,040	234	264
CARROLL	COON RAPIDS	1,305	26,873,689	321,322	125,000	125,000	129,926	336,186	466,112	133	112
CARROLL	GLIDDEN	1,253	17,930,298	106,616	36,433	19,866	20,016	267,574	287,590	307	276
CARROLL	HALBUR	202	4,071,642	0	0	9,000	9,491	30,039	39,530	222	209
CARROLL	MANNING	1,490	27,650,031	861,519	84,675	80,000	96,025	400,119	496,144	179	155
CARROLL	TEMPLETON	334	8,755,342	146,937	22,850	23,000	22,648	89,553	112,201	169	203
CASS	ATLANTIC	7,257	145,702,716	538,606	108,645	162,130	153,427	2,468,252	2,621,679	286	286
CASS	GRISWOLD	1,039	15,912,093	717,422	75,165	21,830	21,066	212,905	233,971	288	266
CEDAR	DURANT	1,677	47,854,289	563,700	113,100	113,000	127,407	702,746	830,153	163	199
CEDAR	LOWDEN	794	15,439,961	0	0	18,000	19,933	144,643	164,576	271	267
CEDAR	STANWOOD	680	14,260,668	136,655	34,131	35,230	34,195	146,340	180,535	210	208
CEDAR	TIPTON	3,155	77,021,466	1,049,581	287,080	187,000	212,252	799,099	1,011,351	170	193
CEDAR	WEST BRANCH	2,188	80,092,161	2,212,816	605,947	605,947	618,714	618,488	1,237,202	28	50
CERRO GORDO	CLEAR LAKE	8,161	329,547,743	2,562,965	802,987	777,700	801,606	2,811,567	3,613,173	135	207
CERRO GORDO	MASON CITY	29,172	853,088,378	6,088,514	832,395	1,245,769	1,327,007	9,414,328	10,741,335	227	253
CHEROKEE	CHEROKEE	5,369	104,946,083	1,119,774	119,595	234,200	158,315	1,656,021	1,814,336	259	258
CHEROKEE	CLEGHORN	250	4,776,850	82,560	16,498	0	16,250	49,665	65,915	177	161
CHEROKEE	MARCUS	1,139	22,942,424	338,711	26,600	2,000	12,445	372,844	385,289	326	323
CHEROKEE	QUIMBY	368	3,920,742	0	0	7,465	17,033	44,444	61,477	224	125
CHICKASAW	FREDERICKSBURG	984	18,690,086	0	0	0	39,942	130,120	170,062	238	222
CHICKASAW	NASHUA	1,618	25,825,103	325,787	5,687	10,000	11,471	311,854	323,325	335	331
CHICKASAW	NEW HAMPTON	3,692	100,972,340	3,842,657	365,607	300,837	302,496	1,184,898	1,487,394	155	176
CLARKE	OSCEOLA	4,659	145,705,353	4,311,235	495,120	469,000	604,200	1,674,786	2,278,986	99	133
CLAY	PETERSON	372	5,330,691	0	0	50,000	48,844	79,056	127,900	94	36
CLAY	SPENCER	11,317	330,848,088	1,784,631	299,672	305,271	290,035	3,721,215	4,011,250	270	300
CLAYTON	ELKADER	1,465	32,439,357	1,054,544	80,599	135,995	135,204	459,312	594,516	145	131
CLAYTON	GARNAVILLO	754	15,355,881	310,325	62,065	0	0	223,575	223,575	343	343
CLAYTON	GUTTENBERG	1,987	56,581,229	92,387	9,242	68,810	69,654	770,898	840,552	249	272
CLAYTON	MARQUETTE	421	18,380,913	603,208	300,095	384,609	394,485	21,186	415,671	1	4
CLAYTON	MCGREGOR	871	24,605,328	984,492	169,725	130,906	129,277	283,748	413,025	84	102
CLAYTON	VOLGA	247	3,092,141	47,158	5,881	10,351	10,934	46,200	57,134	232	153
CLINTON	CLINTON	27,772	724,470,239	8,621,933	1,412,769	1,233,000	1,329,875	11,072,153	12,402,028	217	237
CLINTON	DE WITT	5,049	143,447,991	6,503,307	1,157,727	1,200,545	1,226,488	1,331,647	2,558,135	39	42
CLINTON	GOOSE LAKE	232	3,685,353	112,944	9,412	16,375	17,999	30,019	48,018	159	110

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CRAWFORD	DENISON	7,339	\$137,875,899	\$3,792,611	\$306,881	\$400,000	\$409,016	\$2,095,274	\$2,504,290	198	178
CRAWFORD	SCHLESWIG	833	12,310,575	282,428	73,674	73,674	68,618	66,064	134,682	154	90
CRAWFORD	WESTSIDE	327	6,718,252	0	0	27,199	27,006	70,712	97,718	153	135
DALLAS	ADEL	3,435	87,582,935	4,421,599	313,330	320,000	336,714	1,250,478	1,587,192	136	142
DALLAS	DE SOTO	1,009	18,730,191	1,046,949	1,046,949	329,234	255,025	174,366	429,391	34	12
DALLAS	DEXTER	689	14,194,813	1,262,239	164,209	0	170,840	137,644	308,484	38	19
DALLAS	GRANGER	583	24,115,939	490,320	60,875	55,000	51,514	297,610	349,124	147	223
DALLAS	PERRY	7,633	133,864,471	1,045,592	334,580	400,000	398,234	1,997,251	2,395,485	208	177
DALLAS	REDFIELD	833	15,015,898	706,771	34,962	51,600	53,280	217,206	270,486	180	151
DALLAS	VAN METER	866	19,664,403	69,886	41,886	90,518	75,415	234,160	309,575	148	143
DALLAS	WAUKEE	5,126	289,196,840	2,536,000	2,536,000	1,270,035	1,278,838	3,445,545	4,724,383	35	123
DAVIS	BLOOMFIELD	2,601	51,170,628	1,600,685	14,657	14,600	48,595	713,759	762,354	293	292
DECATUR	LAMONI	2,444	30,474,245	245,400	33,900	44,200	45,569	515,302	560,871	294	259
DELAWARE	DELHI	458	12,222,583	275,531	42,861	52,000	59,603	119,949	179,552	98	111
DELAWARE	EARLVILLE	900	13,393,477	143,000	50,000	50,000	56,225	151,450	207,675	182	127
DELAWARE	EDGEWOOD	923	19,086,658	792,997	97,701	154,055	154,503	181,127	335,630	67	45
DELAWARE	MANCHESTER	5,257	129,102,552	1,646,680	326,240	330,500	340,159	1,831,118	2,171,277	178	201
DES MOINES	BURLINGTON	26,839	615,749,592	6,717,585	895,981	1,233,208	1,326,860	8,708,462	10,035,322	214	221
DES MOINES	MEDIAPOLIS	1,644	35,157,887	0	0	106,000	116,503	330,326	446,829	167	167
DES MOINES	WEST BURLINGTON	3,161	145,460,278	7,659,712	1,699,252	1,773,822	1,893,718	941,149	2,834,867	4	15
DICKINSON	ARNOLDS PARK	1,162	110,210,880	8,300,054	613,605	564,000	617,097	561,540	1,178,637	7	88
DICKINSON	LAKE PARK	1,023	28,764,874	109,950	21,300	24,275	21,921	301,354	323,275	285	307
DICKINSON	MILFORD	2,474	82,831,623	1,735,088	138,600	392,641	592,225	693,779	1,286,004	41	59
DICKINSON	OKOBOJI	820	165,787,470	1,282,937	107,240	300,000	343,907	788,236	1,132,143	15	226
DICKINSON	SPIRIT LAKE	4,261	193,844,337	12,500,330	1,441,810	1,899,417	2,171,348	1,185,661	3,357,009	8	22
DICKINSON	TERRIL	404	5,561,446	120,161	63,161	60,000	83,515	65,216	148,731	54	9
DICKINSON	WEST OKOBOJI	432	56,297,323	0	0	136,000	28,881	108,991	137,872	171	325
DUBUQUE	ASBURY	2,450	90,719,299	8,420,761	689,161	781,824	808,496	688,952	1,497,448	20	37
DUBUQUE	CASCADE	1,958	56,243,091	629,247	161,417	296,881	300,955	361,082	662,037	80	99
DUBUQUE	DUBUQUE	57,686	1,786,735,999	64,081,964	6,440,937	3,500,451	3,544,892	16,200,133	19,745,025	187	231
DUBUQUE	DYERSVILLE	4,035	147,644,137	1,961,458	434,518	408,500	414,146	1,346,750	1,760,896	131	188
DUBUQUE	FARLEY	1,334	40,586,953	1,377,082	187,708	176,000	281,860	329,712	611,572	52	63
DUBUQUE	PEOSTA	651	68,311,775	746,952	210,826	167,703	170,127	367,955	538,082	31	204
DUBUQUE	WORTHINGTON	381	8,924,796	206,892	17,241	23,252	21,981	63,376	85,357	194	206
EMMET	ARMSTRONG	979	19,464,501	339,734	49,987	105,000	90,922	169,572	260,494	144	115
EMMET	ESTHERVILLE	6,656	115,364,237	735,307	287,485	296,200	317,490	1,810,582	2,128,072	218	194
EMMET	RINGSTED	436	6,253,592	114,109	52,703	75,000	76,796	70,960	147,756	62	18
FAYETTE	CLERMONT	716	11,685,105	700,000	100,000	100,000	98,618	105,851	204,469	89	43
FAYETTE	FAYETTE	1,300	17,433,254	332,866	53,906	61,680	59,661	201,377	261,038	226	157
FAYETTE	MAYNARD	500	8,598,957	0	0	20,600	22,725	97,025	119,750	228	200
FAYETTE	OELWEIN	6,692	110,054,387	3,492,067	331,797	162,940	162,474	1,750,946	1,913,420	274	260
FAYETTE	WEST UNION	2,549	61,505,624	0	0	46,200	44,705	662,288	706,993	300	311

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FLOYD	CHARLES CITY	7,812	\$205,781,165	\$8,454,250	\$875,861	\$1,287,601	\$1,332,050	\$2,458,588	\$3,790,638	64	73
FLOYD	FLOYD	361	5,792,570	59,252	17,963	22,864	22,066	65,605	87,671	190	145
FLOYD	MARBLE ROCK	326	4,250,804	0	0	1,394	1,428	65,482	66,910	340	337
FLOYD	NORA SPRINGS	1,532	25,903,518	1,000,061	250,052	155,000	158,708	257,346	416,054	130	77
FLOYD	RUDD	431	7,946,196	155,251	30,788	21,816	22,643	76,746	99,389	206	186
FRANKLIN	HAMPTON	4,218	87,631,505	2,136,426	459,157	771,183	703,140	1,252,829	1,955,969	70	46
FRANKLIN	LATIMER	535	7,906,479	72,566	2,358	8,700	8,375	130,580	138,955	309	284
FRANKLIN	SHEFFIELD	930	23,211,611	70,400	22,600	22,200	29,793	289,509	319,302	256	268
FREMONT	HAMBURG	1,240	31,908,931	0	0	18,000	28,227	466,288	494,515	280	298
GREENE	JEFFERSON	4,626	103,135,108	1,096,477	282,715	217,853	225,443	1,606,926	1,832,369	215	218
GRUNDY	CONRAD	1,055	29,347,971	291,240	48,550	190,790	192,392	282,506	474,898	61	71
GRUNDY	DIKE	944	31,777,655	4,244,200	270,000	418,884	300,001	278,991	578,992	21	31
GRUNDY	GRUNDY CENTER	2,596	55,554,655	1,031,467	90,980	101,500	98,956	797,030	895,986	242	240
GRUNDY	REINBECK	1,751	42,058,928	1,452,418	316,820	400,053	385,667	562,232	947,899	47	35
GRUNDY	WELLSBURG	716	13,411,150	383,100	27,320	6,300	6,607	204,390	210,997	330	328
GUTHRIE	GUTHRIE CENTER	1,668	29,552,549	377,201	38,600	38,000	46,779	564,121	610,900	264	250
GUTHRIE	MENLO	365	4,575,727	0	0	20,000	21,024	80,672	101,696	196	120
GUTHRIE	PANORA	1,175	26,046,028	497,723	97,583	92,428	101,434	427,001	528,435	149	139
GUTHRIE	STUART	1,712	42,040,650	379,918	126,137	105,512	127,872	529,463	657,335	164	174
HAMILTON	ELLSWORTH	531	11,442,609	198,733	12,000	12,000	12,085	119,444	131,529	281	285
HAMILTON	STRATFORD	746	13,300,273	197,014	30,310	54,195	117,631	150,232	267,863	77	38
HAMILTON	WEBSTER CITY	8,176	202,786,569	5,579,947	497,325	509,985	691,362	2,793,634	3,484,996	150	160
HANCOCK	BRITT	2,052	32,897,149	62,735	31,367	32,000	58,019	528,316	586,335	263	241
HANCOCK	GARNER	2,922	65,393,403	683,088	84,592	43,797	44,007	871,726	915,733	312	315
HARDIN	ELDORA	3,035	48,608,537	3,233	1,793	0	70,659	781,621	852,280	277	262
HARDIN	HUBBARD	885	14,352,320	11,500	11,500	5,000	4,889	156,608	161,497	338	336
HARDIN	IOWA FALLS	5,193	129,524,781	5,182,717	1,220,000	1,220,000	1,324,805	1,538,981	2,863,786	32	27
HARRISON	DUNLAP	1,139	21,224,231	0	0	61,760	19,940	317,511	337,451	301	293
HARRISON	MISSOURI VALLEY	2,992	64,689,986	180,000	55,000	194,910	374,519	928,956	1,303,475	102	84
HARRISON	WOODBINE	1,564	32,275,887	0	0	70,000	86,979	510,612	597,591	200	197
HENRY	MT. PLEASANT	8,751	219,466,980	5,324,360	288,710	181,860	218,052	2,703,636	2,921,688	273	288
HENRY	NEW LONDON	1,937	28,895,040	138,015	26,835	27,020	31,642	329,698	361,340	304	278
HENRY	WAYLAND	945	15,803,620	220,710	76,340	155,488	62,464	104,639	167,103	175	137
HENRY	WINFIELD	1,131	18,593,825	650,000	50,000	50,000	51,907	175,787	227,694	225	190
HOWARD	CRESCO	3,905	82,421,723	988,808	462,699	350,000	470,810	1,267,298	1,738,108	105	87
HOWARD	LIME SPRINGS	496	8,913,323	100,000	33,333	8,400	13,462	133,450	146,912	267	257
HOWARD	PROTIVIN	317	6,114,451	0	0	18,000	19,633	58,669	78,302	185	173
HUMBOLDT	HUMBOLDT	4,452	125,919,211	866,439	181,790	170,400	195,422	1,380,047	1,575,469	233	254
IDA	ARTHUR	245	2,875,655	0	0	2,300	5,752	59,620	65,372	276	229
IDA	HOLSTEIN	1,470	29,338,308	708,782	17,100	8,000	19,583	402,931	422,514	318	317
IDA	IDA GROVE	2,350	54,615,874	152,645	51,165	33,871	85,157	618,969	704,126	246	252

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IOWA	MARENGO	2,535	\$53,328,317	\$816,585	\$187,523	\$159,000	\$152,340	\$690,048	\$842,388	191	185
IOWA	VICTOR	952	21,143,617	286,000	30,000	0	45,864	184,278	230,142	216	220
IOWA	WILLIAMSBURG	2,622	110,049,206	16,818,997	1,239,109	1,100,000	1,461,063	550,962	2,012,025	6	13
JACKSON	BELLEVUE	2,350	51,624,909	294,000	52,200	74,685	75,380	543,684	619,064	255	261
JACKSON	MAQUOKETA	6,112	144,270,472	10,810,690	655,144	593,025	561,120	1,476,007	2,037,127	146	140
JASPER	BAXTER	1,052	19,726,492	2,398,265	356,696	462,191	481,922	62,630	544,552	10	1
JASPER	COLFAX	2,223	37,300,169	319,200	49,800	9,100	15,959	516,777	532,736	334	332
JASPER	KELLOGG	606	11,522,452	293,670	57,360	234,205	243,590	31,284	274,874	16	5
JASPER	LYNNVILLE	366	8,478,967	0	0	0	13,833	70,578	84,411	243	248
JASPER	MINGO	269	5,514,695	355,330	69,924	83,701	82,311	40,816	123,127	24	10
JASPER	MONROE	1,808	36,831,326	913,253	226,920	228,460	240,816	321,848	562,664	92	72
JASPER	NEWTON	15,579	426,299,521	7,457,294	1,253,800	1,572,674	1,617,311	6,166,773	7,784,084	129	147
JASPER	PRAIRIE CITY	1,365	34,666,926	1,546,888	144,635	282,180	297,367	306,511	603,878	48	41
JASPER	SULLY	904	21,049,129	544,360	82,700	82,700	88,082	159,086	247,168	139	130
JEFFERSON	FAIRFIELD	9,509	211,891,243	2,337,586	208,855	249,847	228,787	3,201,117	3,429,904	275	280
JOHNSON	CORALVILLE	17,269	930,049,740	138,003,493	9,672,921	9,222,373	9,623,433	8,100,086	17,723,519	5	26
JOHNSON	IOWA CITY	62,220	2,124,580,374	18,005,331	990,420	836,539	977,044	37,219,223	38,196,267	308	329
JOHNSON	LONE TREE	1,151	25,711,996	810,650	74,961	133,807	135,630	212,992	348,622	110	101
JOHNSON	NORTH LIBERTY	5,367	232,043,283	11,054,708	1,293,778	1,218,501	1,284,636	1,910,889	3,195,525	42	93
JOHNSON	OXFORD	705	15,156,383	658,400	79,430	162,000	174,956	113,300	288,256	37	21
JOHNSON	SHUEVILLE	250	12,835,743	0	0	3,761	4,032	88,429	92,461	306	338
JOHNSON	SOLON	1,177	42,572,540	3,574,975	148,303	110,141	114,984	391,104	506,088	138	196
JOHNSON	SWISHER	813	23,211,690	118,561	64,500	64,500	68,229	146,133	214,362	152	179
JOHNSON	TIFFIN	975	42,723,285	5,605,375	204,669	800,000	696,504	223,266	919,770	2	8
JONES	ANAMOSA	5,494	82,479,027	3,887,854	402,086	600,000	585,564	1,076,996	1,662,560	125	61
JONES	MONTICELLO	3,607	91,093,661	3,760,875	441,778	607,536	605,416	1,014,616	1,620,032	66	69
KOSSUTH	ALGONA	5,741	155,977,244	3,356,810	560,406	56,094	56,619	2,319,927	2,376,546	329	335
KOSSUTH	BANCROFT	808	11,570,411	478,000	62,000	33,000	62,255	172,593	234,848	160	97
KOSSUTH	TITONKA	584	5,973,887	8,400	0	0	0	99,303	99,303	343	343
LEE	FORT MADISON	10,715	215,082,349	985,338	174,669	109,310	198,408	3,167,287	3,365,695	296	294
LEE	KEOKUK	11,427	285,310,207	2,429,128	289,380	121,149	221,004	3,685,973	3,906,977	290	305
LINN	ALBURNETT	559	13,111,370	809,348	51,570	300	15,251	165,784	181,035	266	273
LINN	BERTRAM	681	7,928,466			634	0	34,380	34,380	343	343
LINN	CEDAR RAPIDS	120,758	5,003,172,830	43,561,126	4,408,093	9,644,275	9,223,882	66,681,691	75,905,573	162	236
LINN	CENTER POINT	2,007	50,743,478	302,070	165,287	122,895	125,501	525,060	650,561	181	205
LINN	CENTRAL CITY	1,157	26,725,201	2,180,961	310,639	240,000	287,780	188,311	476,091	36	24
LINN	ELY	1,149	38,553,215	1,812,265	184,533	184,533	192,187	339,270	531,457	69	107
LINN	FAIRFAX	889	48,165,122	3,625,911	244,898	230,227	239,488	315,001	554,489	30	108
LINN	HIAWATHA	6,480	261,212,045	6,522,617	1,182,275	1,039,180	1,065,491	2,824,753	3,890,244	71	134
LINN	LISBON	1,898	49,080,608	1,002,751	329,262	130,000	140,433	570,988	711,421	165	184
LINN	MARION	26,294	854,837,085	1,557,052	397,179	426,917	436,852	11,771,270	12,208,122	303	326
LINN	MOUNT VERNON	3,390	90,635,812	4,634,729	2,186,017	0	720,272	892,569	1,612,841	51	48
LINN	PALO	614	17,407,574	169,998	28,333	125,000	100,734	146,658	247,392	72	85
LINN	ROBINS	1,806	77,303,654	7,266,936	807,657	663,150	679,283	478,919	1,158,202	17	40

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LOUISA	COLUMBUS JUNCTION	1,900	\$28,613,717	\$57,000	\$9,500	\$12,000	\$12,814	\$304,061	\$316,875	336	330
LOUISA	MORNING SUN	872	11,612,771	130,000	12,000	27,500	33,912	126,630	160,542	239	180
LOUISA	WAPELLO	2,124	37,334,258	224,871	51,605	98,742	100,126	386,499	486,625	221	198
LUCAS	CHARITON	4,573	78,624,997	324,061	65,708	60,000	83,969	1,244,681	1,328,650	298	282
LYON	INWOOD	875	15,939,908	119,750	21,550	15,000	17,785	178,829	196,614	287	277
LYON	LARCHWOOD	788	17,447,888	0	0	65,000	101,890	103,555	205,445	100	81
LYON	ROCK RAPIDS	2,573	55,295,237	1,456,428	58,816	66,630	58,808	1,147,854	1,206,662	279	283
MADISON	EARLHAM	1,298	28,659,401	75,680	14,505	14,405	14,908	361,187	376,095	321	324
MADISON	WINTERSET	4,768	127,818,725	5,713,936	630,031	740,000	745,219	1,846,927	2,592,146	79	82
MAHASKA	OSKALOOSA	10,938	263,055,897	3,469,142	542,070	541,156	552,681	4,138,379	4,691,060	209	225
MARION	KNOXVILLE	7,731	165,996,265	3,574,260	391,028	325,316	368,604	2,183,544	2,552,148	219	216
MARION	PELLA	9,832	327,320,142	12,055,783	1,601,257	1,705,400	1,674,815	2,791,419	4,466,234	65	105
MARION	PLEASANTVILLE	1,539	29,056,295	598,494	31,985	15,000	28,691	271,169	299,860	295	289
MARSHALL	MARSHALLTOWN	26,009	656,147,333	11,794,065	2,300,359	1,454,000	1,499,132	8,272,393	9,771,525	195	214
MARSHALL	STATE CENTER	1,349	23,320,779	524,320	84,320	60,670	63,621	154,489	218,110	220	195
MILLS	GLENWOOD	5,358	106,543,060	861,145	118,657	79,278	79,769	1,546,819	1,626,588	313	308
MITCHELL	MCINTIRE	173	1,554,823	0	0	0	6,214	8,452	14,666	248	136
MITCHELL	OSAGE	3,451	72,794,324	835,766	218,883	331,700	433,873	945,854	1,379,727	101	79
MITCHELL	ST. ANSGAR	1,031	28,796,181	730,997	288,932	80,000	80,334	304,506	384,840	158	191
MITCHELL	STACYVILLE	469	9,391,658	0	0	27,808	32,699	74,778	107,477	168	154
MONONA	MAPLETON	1,322	27,022,125	315,350	27,787	10,000	18,323	308,102	326,425	316	313
MONONA	ONAWA	3,091	61,683,460	850,930	256,430	350,000	334,495	708,790	1,043,285	122	96
MONTGOMERY	RED OAK	6,197	117,068,741	844,980	68,320	0	91,854	2,111,054	2,202,908	314	304
MUSCATINE	MUSCATINE	22,697	664,478,457	6,020,451	665,704	969,602	1,055,999	9,901,911	10,957,910	223	249
MUSCATINE	WEST LIBERTY	3,332	62,335,386	1,392,033	177,319	176,724	177,623	707,276	884,899	203	187
MUSCATINE	WILTON	2,829	83,592,307	950,478	100,239	142,430	141,566	1,003,320	1,144,886	212	245
O'BRIEN	HARTLEY	1,733	25,273,136	47,000	47,000	190,000	252,806	258,004	510,810	85	28
O'BRIEN	PAULLINA	1,124	18,124,711	144,660	15,920	16,000	21,035	226,906	247,941	292	274
O'BRIEN	PRIMGHAR	891	12,959,075	112,903	27,050	92,650	93,312	232,821	326,133	128	57
O'BRIEN	SANBORN	1,353	27,511,195	697,382	136,199	274,000	274,813	307,932	582,745	55	29
O'BRIEN	SHELDON	4,914	124,821,685	5,572,152	1,019,327	1,077,909	1,156,506	1,199,636	2,356,142	44	34
O'BRIEN	SUTHERLAND	707	8,801,740	0	0	40,000	39,353	106,509	145,862	199	122
OSCEOLA	SIBLEY	2,796	48,198,823	487,857	161,922	162,022	170,940	759,407	930,347	189	152
PAGE	CLARINDA	5,690	98,032,476	464,466	14,320	22,000	63,115	1,783,574	1,846,689	325	318
PAGE	SHENANDOAH	5,546	108,469,823	2,713,033	213,475	220,000	229,993	1,765,531	1,995,524	237	224
PALO ALTO	EMMETSBURG	3,958	65,543,190	484,000	60,500	63,000	54,708	1,057,121	1,111,829	317	302
PALO ALTO	GRAETTINGER	900	14,584,027	258,927	44,192	30,000	29,026	159,076	188,102	253	230
PALO ALTO	WEST BEND	834	19,362,456	1,290,510	135,000	112,000	146,888	209,191	356,079	63	54

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County	City	Population	FY 2006 Taxable Value	Total Reported TIF Obligations June 30, 2005	Reported TIF Obligations - FY 2006 Only	FY 06 Budgeted TIF Revenue	FY 06 Actual TIF Revenue	FY 06 Tax Amount Raised by City's Own Levy	Total FY 2006 Property Tax Revenue	FY06 TIF Revenue Per Capita Rank	FY06 TIF Revenue Taxable Value Rank
PLYMOUTH	AKRON	1,489	\$31,042,119	\$564,918	\$51,627	\$115,843	\$118,357	\$303,073	\$421,430	156	144
PLYMOUTH	HINTON	808	28,109,975	527,399	527,399	145,000	149,832	178,976	328,808	59	100
PLYMOUTH	KINGSLEY	1,245	28,867,455	0	0	67,890	65,311	261,833	327,144	207	215
PLYMOUTH	LE MARS	9,237	320,511,805	24,554,581	2,230,000	2,230,000	2,184,628	3,017,390	5,202,018	43	66
PLYMOUTH	OYENS	132	3,821,364	0	0	9,000	0	28,164	28,164	343	343
PLYMOUTH	REMSEN	1,762	37,374,572	0	0	77,850	73,667	485,451	559,118	236	232
POCAHONTAS	POCAHONTAS	1,970	30,903,827	547,750	326,278	56,425	52,073	602,802	654,875	268	246
POLK	ALLEMAN	439	15,191,277	192,426	11,562	23,640	23,139	110,852	133,991	205	256
POLK	ALTOONA	10,345	479,535,406	21,924,673	2,758,191	4,289,106	4,645,265	3,084,412	7,729,677	12	30
POLK	ANKENY	27,117	1,344,690,545	40,664,492	3,495,175	3,845,771	3,764,033	13,041,581	16,805,614	88	189
POLK	BONDURANT	1,846	61,645,433	1,006,566	218,206	288,800	296,497	788,709	1,085,206	75	113
POLK	CLIVE	12,855	961,501,780	14,570,413	2,306,056	3,239,184	3,255,671	7,909,548	11,165,219	33	164
POLK	DES MOINES	198,682	5,776,063,229	202,407,625	18,185,697	19,925,577	19,725,639	89,818,921	109,544,560	134	159
POLK	GRIMES	5,098	214,643,596	6,038,398	804,182	804,182	798,369	2,483,282	3,281,651	78	149
POLK	JOHNSTON	8,649	738,075,047	17,011,231	3,023,213	2,605,736	2,459,554	7,324,820	9,784,374	27	166
POLK	PLEASANT HILL	5,070	296,318,871	10,986,331	1,469,251	2,098,690	2,200,364	2,840,267	5,040,631	14	56
POLK	RUNNELLS	352	9,204,411	0	0	54,040	53,856	69,041	122,897	81	80
POLK	URBANDALE	29,072	1,756,138,384	30,323,640	2,731,757	2,740,700	2,749,469	15,262,678	18,012,147	141	251
POLK	WEST DES MOINES	46,403	2,951,940,064	124,116,914	9,836,284	10,060,000	10,103,500	31,441,473	41,544,973	49	156
POLK	WINDSOR HEIGHTS	4,805	209,679,744	15,157,676	1,579,771	1,440,000	1,449,044	2,149,738	3,598,782	25	64
POTTAWATTAMIE	AVOCA	1,610	39,802,429	1,299,869	171,395	175,750	309,195	460,842	770,037	58	49
POTTAWATTAMIE	CARSON	668	13,988,409	620,496	168,808	237,640	239,009	112,335	351,344	19	7
POTTAWATTAMIE	CARTER LAKE	3,248	95,979,811	428,150	54,550	346,809	363,420	1,337,327	1,700,747	118	148
POTTAWATTAMIE	COUNCIL BLUFFS	58,268	1,712,215,019	26,153,919	1,185,344	964,000	1,259,603	30,827,091	32,086,694	284	309
POTTAWATTAMIE	HANCOCK	207	3,595,887	0	0	4,000	10,295	34,622	44,917	213	183
POTTAWATTAMIE	MINDEN	564	11,765,013	0	0	82,860	89,643	69,226	158,869	76	53
POTTAWATTAMIE	NEOLA	845	16,270,547	0	0	134,050	136,578	105,081	241,659	73	44
POTTAWATTAMIE	OAKLAND	1,487	30,340,587	326,236	59,472	149,800	145,283	164,257	309,540	137	114
POTTAWATTAMIE	UNDERWOOD	688	17,008,167	1,582,531	82,873	77,010	78,050	219,555	297,605	117	121
POTTAWATTAMIE	WALNUT	778	18,440,886	94,626	10,514	85,135	85,899	197,383	283,282	120	116
POWESHIEK	BROOKLYN	1,367	29,955,648	709,864	183,029	183,920	184,277	316,859	501,136	91	76
POWESHIEK	GRINNELL	9,105	232,740,786	4,081,861	568,975	512,390	510,417	3,111,844	3,622,261	197	217
POWESHIEK	MONTEZUMA	1,440	40,672,124	266,788	43,748	44,000	43,726	461,207	504,933	257	281
RINGGOLD	DIAGONAL	312	2,523,316	28,495	28,495	14,818	14,124	24,000	38,124	230	89
RINGGOLD	MOUNT AYR	1,822	32,241,190	121,722	42,158	42,158	54,783	402,076	456,859	258	244
SAC	LAKE VIEW	1,278	36,216,269	270,567	40,545	66,500	67,867	325,703	393,570	204	235
SAC	WALL LAKE	841	15,699,092	976,680	88,255	45,000	45,790	130,880	176,670	201	181
SCOTT	BETTENDORF	31,275	1,353,526,908	14,345,730	1,894,307	1,843,956	1,855,195	16,103,115	17,958,310	193	263
SCOTT	BLUE GRASS	1,169	38,501,239	6,540,000	100,000	205,000	130,396	388,559	518,955	119	163
SCOTT	DAVENPORT	98,359	3,285,763,686	30,955,139	3,132,887	2,941,487	3,167,499	49,410,739	52,578,238	254	290
SCOTT	ELDRIDGE	4,159	210,977,204	1,527,763	447,783	456,045	491,161	1,267,143	1,758,304	109	210
SCOTT	LE CLAIRE	2,847	96,493,786	8,619,814	1,235,992	1,208,028	1,276,936	853,343	2,130,279	13	14
SCOTT	NEW LIBERTY	121	2,682,794	276,870	25,170	7,100	7,441	6,704	14,145	186	192
SCOTT	WALCOTT	1,528	73,925,807	1,590,559	679,437	650,000	695,985	492,365	1,188,350	11	32

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SHELBY	ELK HORN	649	\$10,942,050	\$0	\$0	\$40,000	\$42,231	\$114,052	\$156,283	176	141
SHELBY	HARLAN	5,282	118,454,683	6,410,637	1,070,925	1,070,925	1,227,793	1,398,985	2,626,778	45	25
SHELBY	PANAMA	212	5,302,324	155,647	32,030	79,500	105,776	15,905	121,681	9	6
SHELBY	SHELBY	696	11,261,963	0	0	45,250	76,337	75,573	151,910	121	67
SIoux	ALTON	1,095	29,926,018	1,694,598	181,735	185,592	213,300	326,212	539,512	56	60
SIoux	BOYDEN	672	17,259,418	865,516	51,312	68,900	71,693	131,633	203,326	124	132
SIoux	HAWARDEN	2,478	42,331,875	765,047	120,284	278,675	324,102	507,519	831,621	97	51
SIoux	HOSPERS	672	12,613,209	285,121	39,418	23,000	24,670	148,899	173,569	245	233
SIoux	HULL	1,960	43,053,291	2,091,431	277,126	362,607	378,730	464,980	843,710	57	39
SIoux	ORANGE CITY	5,582	135,342,894	1,897,811	329,046	130,000	438,154	1,859,046	2,297,200	157	168
SIoux	ROCK VALLEY	2,702	69,454,194	4,038,908	398,075	711,751	750,222	608,630	1,358,852	29	23
SIoux	SIoux CENTER	6,002	166,038,071	7,288,183	1,007,266	1,038,900	965,388	1,800,738	2,766,126	74	83
STORY	COLO	868	15,818,603	374,169	20,741	52,898	54,125	166,149	220,274	184	158
STORY	HUXLEY	2,316	60,624,603	6,476,474	1,609,820	1,372,000	1,450,458	357,618	1,808,076	3	2
STORY	MAXWELL	807	15,600,439	372,601	52,000	39,500	50,381	118,313	168,694	183	170
STORY	MCCALLSBURG	318	5,258,108	525,170	89,541	121,300	116,911	25,002	141,913	18	3
STORY	NEVADA	6,658	160,235,944	4,265,254	611,243	1,166,782	1,222,097	1,940,536	3,162,633	60	52
STORY	ROLAND	1,324	30,580,611	424,641	137,076	35,000	37,700	288,318	326,018	260	271
STORY	SLATER	1,306	34,118,505	1,145,693	123,221	0	148,931	379,067	527,998	115	124
STORY	STORY CITY	3,228	118,512,766	2,051,804	581,488	705,148	678,953	783,744	1,462,697	53	86
TAMA	DYSART	1,303	29,452,405	441,330	135,143	153,743	152,157	291,246	443,403	112	104
TAMA	GLADBROOK	1,015	17,982,570	485,764	54,142	23,500	23,055	199,921	222,976	282	269
TAMA	TAMA	2,731	47,229,858	21,482	21,482	0	0	728,359	728,359	343	343
TAMA	TOLEDO	2,539	52,241,071	0	0	114,028	167,910	688,309	856,219	173	171
TAMA	TRAEER	1,594	38,153,540	0	0	30,000	29,232	493,191	522,423	299	306
TAYLOR	BEDFORD	1,620	22,445,796	111,245	38,533	37,558	40,462	332,021	372,483	272	239
UNION	ARISPE	89	1,243,347			467	0	9,698	9,698	343	343
UNION	CRESTON	7,597	146,142,376	1,617,933	173,587	113,213	123,671	2,283,184	2,406,855	305	301
VAN BUREN	KEOSAUQUA	1,066	21,106,664	238,402	19,765	47,000	48,311	134,077	182,388	229	213
WAPELLO	OTTUMWA	24,998	473,679,637	3,938,275	577,226	726,474	811,691	9,894,644	10,706,335	252	242
WARREN	CARLISLE	3,497	86,966,759	16,317	16,317	22,000	22,883	1,197,190	1,220,073	337	340
WARREN	INDIANOLA	12,998	359,306,102	865,369	644,224	206,400	247,587	4,186,937	4,434,524	291	312
WARREN	LACONA	360	6,322,067	29,832	9,944	0	47,122	84,276	131,398	96	55
WARREN	NORWALK	6,884	194,610,195	8,158,378	713,812	698,000	815,677	2,159,175	2,974,852	108	129
WASHINGTON	AINSWORTH	524	7,067,087	32,800	4,100	6,000	6,474	40,601	47,075	319	295
WASHINGTON	BRIGHTON	687	8,090,485	224,420	31,200	7,200	7,373	79,628	87,001	327	296
WASHINGTON	KALONA	2,293	66,721,524	159,241	159,241	204,739	214,359	655,859	870,218	142	172
WASHINGTON	RIVERSIDE	928	21,323,345	700,452	94,822	280,000	290,628	111,731	402,359	22	11
WASHINGTON	WASHINGTON	7,047	172,491,886	836,647	121,249	73,717	99,355	2,372,052	2,471,407	315	322
WASHINGTON	WELLMAN	1,393	28,392,941	1,824,253	112,588	165,000	131,853	277,890	409,743	140	117
WAYNE	CORYDON	1,591	24,059,843	149,854	26,806	26,806	32,008	358,586	390,594	289	265
WEBSTER	DAYTON	884	11,805,389	39,033	6,104	2,900	3,174	208,203	211,377	341	339
WEBSTER	FORT DODGE	25,136	595,039,786	3,369,950	764,110	760,000	910,311	9,820,379	10,730,690	247	255

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WINNEBAGO	FOREST CITY	4,362	\$97,816,886	\$1,671,000	\$133,000	\$189,610	\$166,426	\$1,314,359	\$1,480,785	241	243
WINNEBAGO	LAKE MILLS	2,140	56,827,546	2,190,280	324,225	500,000	660,902	552,735	1,213,637	23	20
WINNEBAGO	LELAND	258	4,168,694	0	0	4,695	4,740	44,312	49,052	297	275
WINNEBAGO	THOMPSON	596	8,270,410	7,826	6,000	6,000	16,866	92,828	109,694	262	228
WINNESHIEK	CALMAR	1,058	22,269,993	1,375,000	125,000	125,000	122,210	261,594	383,804	113	94
WINNESHIEK	DECORAH	8,172	220,943,701	438,024	78,523	210,651	211,501	2,669,745	2,881,246	269	291
WOODBURY	CORRECTIONVILLE	851	13,632,237	117,500	5,500	5,000	8,700	105,282	113,982	328	319
WOODBURY	MOVILLE	1,583	31,419,120	0	0	5,876	12,158	250,823	262,981	333	333
WOODBURY	SERGEANT BLUFF	3,321	92,851,280	536,739	54,599	0	56,725	1,054,519	1,111,244	302	320
WOODBURY	SIOUX CITY	85,013	2,151,199,684	82,211,858	9,631,917	9,899,098	9,938,024	34,691,796	44,629,820	111	118
WORTH	MANLY	1,342	18,362,508	19,282	19,282	11,095	10,761	284,499	295,260	331	321
WORTH	NORTHWOOD	2,050	42,209,271	2,777,097	275,433	275,000	280,180	503,742	783,922	90	70
WRIGHT	BELMOND	2,560	57,262,612	352,500	70,500	24,500	29,125	845,179	874,304	322	327
WRIGHT	CLARION	2,968	64,611,268	577,015	166,102	399,419	358,437	943,148	1,301,585	104	92
WRIGHT	EAGLE GROVE	3,712	64,497,631	84,000	21,000	51,000	56,887	1,061,211	1,118,098	310	299
WRIGHT	GOLDFIELD	680	13,538,243	136,708	30,927	42,431	40,698	241,994	282,692	192	175
Total for All TIF Cities		1,974,847	\$60,875,876,775	\$1,486,198,751	\$167,615,230	\$174,688,589	\$181,640,561	\$788,082,504	\$969,723,065	\$92	\$3
Total for All Non-TIF Cities		292,719	\$6,030,174,702	\$0	\$0	\$0	\$0	\$64,174,915	\$64,174,915		
Total for All Cities		2,267,566	\$66,906,051,477	\$1,486,198,751	\$167,615,230	\$174,688,589	\$181,640,561	\$852,257,419	\$1,033,897,980		