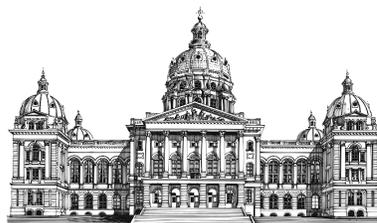


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State Capitol
Des Moines, IA 50319
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County Budgeting Under the Property Tax Limitation

ISSUE

The county property tax limitation was initiated for budgets beginning in FY 1994. This *Issue Review* examines how counties have changed budget practices since the limitation.

AFFECTED AGENCIES

County Governments
Department of Management for administration

CODE AUTHORITY

Chapter 444 Sections 25, 25A, 26, 27, 28, Code of Iowa

BACKGROUND

The property tax limitation was first passed by the General Assembly during the 1992 Second Extraordinary Legislative Session. In its original form, the limitation applied to both cities and counties. The essential elements were:

- The maximum amount of taxes that could be levied for a fiscal year for counties and cities could not exceed the amount certified in the prior fiscal year.
- Expenditure exceptions existed for new construction, improvements or remodeling of existing structures, annexation, phasing out of tax exemptions, valuation increases resulting from private appraisals.
- Exceptions also existed for the following levies:
 - Debt service.
 - Taxes approved by a vote of the people.
 - Hospitals.
 - Unusual need, with the stipulation that the increase not be more than government cost inflation.

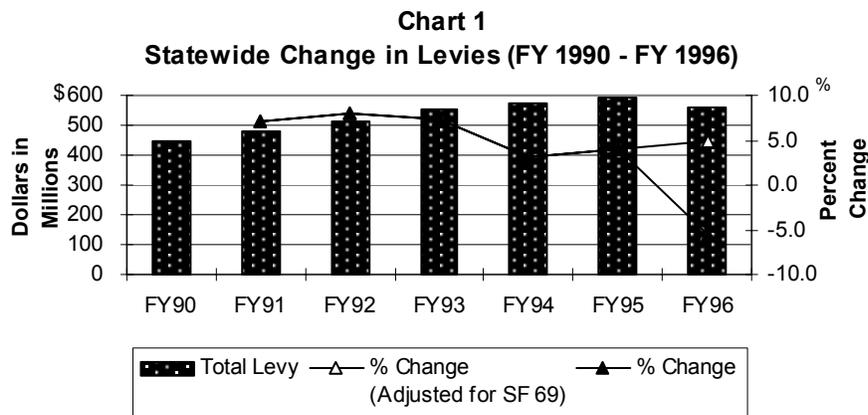
The limitation was extended for counties for FY 1996 and FY 1997 during the 1994 Legislative Session, but the limitation for cities was not extended. In its current form, only

counties are subject to the limitation. This *Issue Review* does not address the effect of the two-year limitation on cities.

CURRENT SITUATION

County Tax Levies Since the Limitation

After three consecutive years of greater than 7.0% growth, county tax levies grew just 3.2% in FY 1994 and 3.9% in FY 1995, the first two years of the tax limitation. In FY 1996, the figure declined to -5.5%, although that was due almost entirely to the effects of SF 69 (Property and Income Tax Bill), which provided more than \$60.0 million in property tax relief. **Chart 1** illustrates historical levies, including an adjustment for SF 69.



From the data, it appears the property tax limitation has provided a level of containment for county property taxes. However, there are approaches counties can take that reduce the fiscal impact of the limitation.

County Response to Limitation

Due to the parameters of the property tax limitation, there are only a few scenarios in which the effect of the limitation can be lessened.

- A county can increase the debt service levy, which is outside the property tax limitation.
- A county can make adjustments to its ending fund balances. The county could either spend down fund balances to maintain or increase levels of service, or it could increase ending fund balances to maintain a higher base-year levy.

Debt Service Levies

Items of purchase (sheriff’s vehicles, road maintenance equipment, etc.) that might have been paid out of a county’s general fund prior to the limitation could potentially be shifted to debt service levies, which would decrease the fiscal impact of the limitation.

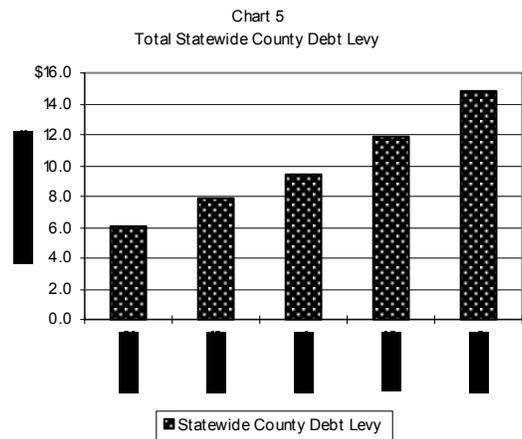
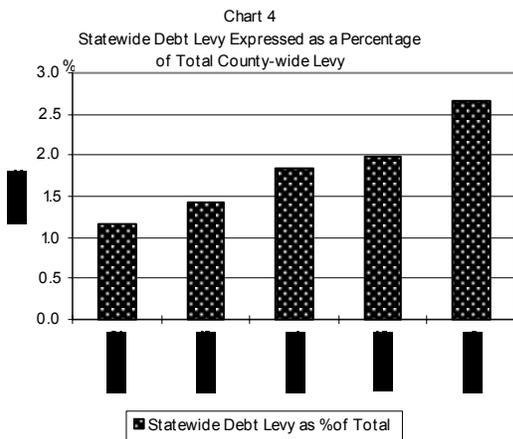
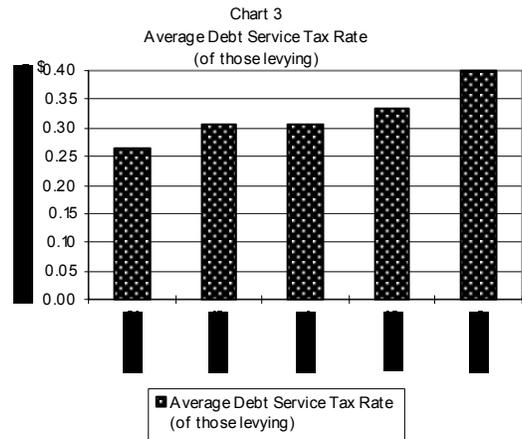
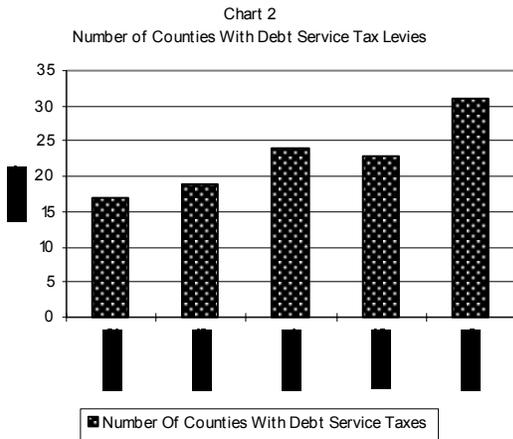
In FY 1992, 17 counties used debt service levies. These levies are applied to all county valuation, including valuation in Tax Increment Financing (TIF) districts. In the current fiscal year, 31 counties levy taxes for debt service. **Table 1** details the change in various measurements of debt service before and after the property tax limitation went into effect in FY 1994. **Appendix 1** displays detailed debt service levy data for each county.

Table 1
Summary of Change in Debt Service Levies

	Average Number of Counties With Debt Levies*	Counties With Changes in Debt Service Levies (FY 1996 vs. FY 1994)				Average Increase (\$ per \$1,000)	Average Decrease (\$ per \$1,000)
		Number with No Change	Number of Increases	Number of Decreases			
Pre-Limit	18	74	19	6	0.17	-0.06	
Post-Limit	26	63	21	15	0.32	-0.12	

*Pre-limit for this field is based on average from FY 1992 to FY 1993. Post-limit is based on average from FY 1994 to FY 1996.

Table 1 indicates that not only are the number of affected counties growing, but the average debt service levy rate is growing. The average increase in debt service rates (for those counties that increased debt service tax levies) grew \$0.17 (per \$1,000 of taxable valuation) for the period FY 1992 to FY 1994; \$.32 for the period FY 1994 to FY 1996, an increase of 88.2%. The number of decreases and average decrease grew as well, though it appears that this is probably a function of the higher base levels for both the number of counties and size of levies. The following four charts illustrate that debt service appears to be playing a larger role in county budgeting since the property tax limitation.



Ending Balances

In the short run, counties could reduce ending fund balances to replace revenue increases that might have occurred. Conversely, it is possible that a county that might have reduced levy rates due to large ending fund balances in the absence of the property tax limitation might attempt to maintain ending balances in light of the limitation. The reason is straightforward. The base year for determining the limit changes each year. Thus, if a county lowers levies this year, it may not be able to recoup the lost revenue in a future year. For this reason, the current language could create a "use it or lose it" mentality. In this case, the unused taxes would be held in ending fund balances.

Unlike the case for debt service levies, the evidence for generally increasing fund balances is less compelling. One problem lies with the availability of data. Actual ending balances for all counties are available only through FY 1994. Budgeted ending fund balances are available after FY 1994, but the relationship between budgeted and actual is difficult to determine.

Table 2 shows historical ending fund balances since FY 1990. Ending balances declined from FY 1990 through FY 1992, then rebounded slightly in FY 1993, one year prior to the property tax limitation. In FY 1994, ending fund balances increased approximately 3.8% over the prior year, which was 0.5 percentage points larger than the total levy increase for the same year.

Table 2
County Ending Fund Balances - Actual vs. Budget
(Dollars in Millions)

	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
Actual Ending Balance	\$ 399.2	\$ 391.3	\$ 381.4	\$ 386.7	\$ 401.3	NA
Budgeted Ending Balance	190.7	199.4	215.8	210.2	215.7	226.6
Difference Between Actual and Budget	208.5	191.9	165.6	176.4	185.6	NA
Actual as % of Budget	209.3%	196.2%	176.7%	183.9%	186.1%	NA

According to county budgets, ending balances are projected to decrease 43.5% in FY 1995, although there has been a consistent pattern of underestimating ending balances for the past five years. Additionally, the distribution can be examined to determine to what extent counties deviate from the average. In FY 1991, for example, 40 counties had larger ending balances compared to the previous year. In FY 1994, there were 64 counties with larger ending balances, an increase of 60.0%. **Appendix 2** shows detailed ending fund balance data for all counties. **Table 3** summarizes the number of counties by change in ending balance.

Table 3 also shows the number of counties with no increase in ending fund balances. The total number decreased from 49 in FY 1993 to 35 in FY 1994. Additionally, the number of counties with substantially smaller ending balances (decreases of more than 10.0%) decreased from 25 in FY 1993 to 17 in FY 1994.

Table 3
Distribution of Counties Based on Change
in Ending Fund Balances

	Number of Counties			
	FY 1991	FY 1992	FY 1993	FY 1994
Increased Ending Balance	40	32	50	64
No Increase	59	67	49	35
Increases Exceeding 5.0%	29	24	37	52
Increases Exceeding 10.0%	23	20	27	38
Decreases Exceeding 5.0%	30	24	36	51
Decreases Exceeding 10.0%	37	43	25	17

The actual effect of the property tax limitation on ending fund balances will become clearer as more data becomes available. The data through FY 1994, however, suggests that at the very least, counties are typically not reducing ending fund balances to cope with the limits imposed by the property tax limitation. Thus, for a limited number of counties, the property tax limitation may act as a floor rather than a ceiling.

ALTERNATIVES

The impact of the various alternatives to the current limitation is difficult to measure. The following is a list of possible options.

- **Extend the Limitation Beyond FY 1997**

For the purpose of fiscal impact estimation, this option would be considered a status quo alternative, although legislation would be required to extend the limitation.

- **Repeal the Limitation**

This option would require no legislation. At this time, we are unable to measure the impact of this option. Presumably, the limitation has created an environment in which there could be significant "spikes" in some counties. The effect will be lessened to the extent that some of these counties have been successful in shifting a greater share of expenditures to debt levies and ending fund balances.

It would also be possible to phase-out the property tax limitation by gradually increasing the limit. As the limit gradually rose, we would be able to more accurately measure the magnitude of potential spikes without creating large swings in tax levies.

- **Create a Fixed Base Year**

Under current law, the base year moves forward each year. By fixing the base year at a given fiscal year, and allowing adjustments based on the cumulative inflation index since the base year, counties might be more likely to reduce or maintain levies. Under this system, there would be less of an incentive to maintain large ending fund balances.

The Legislative Fiscal Bureau will continue to monitor additional data as it becomes available in an effort to determine the potential impact of possible alternatives to the county property tax limitation

SOURCES

County Budgets and Certification of Tax Worksheets

STAFF CONTACT: Jon Muller (Ext. 14611)

Appendix 1

County Debt Service Levy Rates - FY 1992 - FY 1996

(In Dollars Per Thousand Dollars of Taxable Valuation)

County	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996	County	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996
ADAIR	0.0000	0.0000	0.0000	0.0000	0.0000	JEFFERSON	0.0000	0.0000	0.0000	0.0000	0.0000
ADAMS	0.0000	0.0000	0.0000	0.0000	0.0000	JOHNSON	0.0000	0.0000	0.0000	0.0000	0.0000
ALLAMAKEE	0.0000	0.0000	0.0000	0.0000	0.0000	JONES	0.0000	0.0000	0.0000	0.0000	0.0000
APPANOOSE	0.0000	0.0000	0.0000	0.0000	0.0000	KEOKUK	0.0000	0.0000	0.0000	0.3861	0.3883
AUDUBON	0.0000	0.0000	0.0000	0.0000	0.0000	KOSSUTH	0.1197	0.1501	0.1441	0.1364	0.1588
BENTON	0.2970	0.2970	0.3341	0.0000	0.0000	LEE	0.1046	0.0000	0.1282	0.1685	0.0000
BLACK HAWK	0.0789	0.4461	0.5788	0.6952	0.5260	LINN	0.2368	0.2368	0.2139	0.2009	0.1797
BOONE	0.0000	0.0000	0.0000	0.0000	0.0272	LOUISA	0.0000	0.0000	0.0000	0.0000	0.0000
BREMER	0.0000	0.0000	0.0000	0.0000	0.0000	LUCAS	0.0000	0.0000	0.0000	0.0000	0.3200
BUCHANAN	0.0000	0.0000	0.0000	0.0000	0.0000	LYON	0.0000	0.0000	0.0000	0.0000	0.0000
BUENA VISTA	0.0000	0.3032	0.3035	0.2805	0.1936	MADISON	0.0000	0.2073	0.2417	0.2222	0.2245
BUTLER	0.0000	0.0000	0.0000	0.0000	2.8029	MAHASKA	0.2017	0.1800	0.1967	0.2162	0.2025
CALHOUN	0.0000	0.0000	0.0000	0.0000	0.0000	MARION	0.0000	0.0000	0.0000	0.0000	0.0000
CARROLL	0.0000	0.0000	0.0000	0.0000	0.0000	MARSHALL	0.0000	0.0000	0.0000	0.0000	0.0000
CASS	0.0000	0.0000	0.0000	0.0000	0.0000	MILLS	0.0000	0.0000	0.0000	0.0000	0.0000
CEDAR	0.0000	0.3337	0.3339	0.3201	0.3054	MITCHELL	0.0000	0.0000	0.0000	0.0000	0.0000
CERRO GORDC	0.0000	0.0000	0.0932	0.1945	0.3410	MONONA	0.0000	0.0000	0.0000	0.0000	0.0000
CHEROKEE	0.0000	0.0000	0.0000	0.0000	0.0000	MONROE	0.7072	0.4872	0.4708	0.4215	0.3951
CHICKASAW	0.0000	0.0000	0.0000	0.0000	0.0000	MONTGOMERY	0.0000	0.0000	0.0000	0.0000	0.0000
CLARKE	0.0000	0.0000	0.0000	0.0000	0.2686	MUSCATINE	0.3507	0.3640	0.3627	1.0119	0.6602
CLAY	0.0000	0.0000	0.0000	0.0000	0.0000	OBRIEN	0.0000	0.0000	0.0000	0.0000	0.0000
CLAYTON	0.0000	0.0000	0.0000	0.0000	0.0000	OSCEOLA	0.0000	0.0000	0.0000	0.0000	0.0000
CLINTON	0.0000	0.0000	0.1373	0.0000	0.0000	PAGE	0.0000	0.0000	0.3430	0.2670	0.2519
CRAWFORD	0.0000	0.0000	0.0000	0.0000	0.0000	PALO ALTO	0.0000	0.0000	0.0000	0.0000	0.0000
DALLAS	0.0000	0.0000	0.0000	0.0000	0.0000	PLYMOUTH	0.0000	0.0000	0.0000	0.0000	0.0000
DAVIS	0.4336	0.3992	0.3956	0.0000	0.0000	POCAHONTAS	0.0000	0.0000	0.0000	0.0000	0.0000
DECATUR	0.0000	0.0000	0.0000	0.0000	0.0000	POLK	0.2622	0.2780	0.2945	0.3950	0.4030
DELAWARE	0.0000	0.0000	0.0000	0.0000	0.0000	POTTAWATTAI	0.0559	0.0000	0.0000	0.0000	0.4902
DES MOINES	0.0000	0.0000	0.0000	0.0000	0.0000	POWESHIEK	0.0846	0.0852	0.1189	0.1194	0.2092
DICKINSON	0.0000	0.0000	0.0000	0.0000	0.0000	RINGGOLD	0.0000	0.0000	0.0000	0.0000	0.0000
DUBUQUE	0.0000	0.0000	0.0000	0.0000	0.0000	SAC	0.0000	0.0000	0.0000	0.0000	0.0000
EMMET	0.0000	0.0000	0.0000	0.0000	0.0000	SCOTT	0.0000	0.0000	0.0000	0.1058	0.1021
FAYETTE	0.0000	0.0000	0.0000	0.0000	0.0000	SHELBY	0.0000	0.0000	0.0000	0.0000	0.0000
FLOYD	0.0000	0.0000	0.0000	0.0000	0.0000	SIoux	0.0000	0.0000	0.0000	0.0000	0.0000
FRANKLIN	0.0000	0.0000	0.0000	0.0000	0.0000	STORY	0.0000	0.0000	0.0000	0.0000	0.0000
FREMONT	0.0000	0.0000	0.0000	0.0000	0.0000	TAMA	0.2054	0.2142	0.2068	0.2137	0.2112
GREENE	0.0000	0.0000	0.0000	0.0000	0.0000	TAYLOR	0.1424	0.1279	0.1253	0.0000	0.0000
GRUNDY	0.0000	0.0000	0.0000	0.0000	0.0635	UNION	0.4271	0.4450	0.4445	0.4123	0.3632
GUTHRIE	0.0000	0.0000	0.0000	0.0000	0.0000	VAN BUREN	0.0000	0.0000	0.0000	0.0000	0.0000
HAMILTON	0.0000	0.0000	0.0000	0.0000	0.0000	WAPELLO	0.0000	0.0000	0.0000	0.0000	0.3072
HANCOCK	0.0000	0.0000	0.0000	0.0000	0.0000	WARREN	0.0000	0.0000	0.0000	0.0554	0.0544
HARDIN	0.0000	0.0000	0.0000	0.0000	0.0000	WASHINGTON	0.0000	0.0000	0.3876	0.3633	0.4025
HARRISON	0.0000	0.0000	0.0000	0.0000	0.0000	WAYNE	0.0000	0.0000	0.0000	0.0000	0.0000
HENRY	0.0000	0.0000	0.0000	0.0000	0.8285	WEBSTER	0.5586	0.5542	0.5639	0.5300	0.4578
HOWARD	0.0000	0.0000	0.0000	0.0000	0.0000	WINNEBAGO	0.0000	0.0000	0.0000	0.0000	0.0000
HUMBOLDT	0.0000	0.0000	0.0000	0.0000	0.0000	WINNESHIEK	0.0000	0.3163	0.5271	0.5039	0.5055
IDA	0.0000	0.0000	0.0000	0.0000	0.0000	WOODBURY	0.2561	0.3809	0.4001	0.4599	0.6521
IOWA	0.0000	0.0000	0.0000	0.0000	0.0000	WORTH	0.0000	0.0000	0.0000	0.0000	0.0000
JACKSON	0.0000	0.0000	0.0000	0.0000	0.0000	WRIGHT	0.0000	0.0000	0.0000	0.0000	0.0000
JASPER	0.0000	0.0000	0.0000	0.0000	0.0583						

Appendix 2

County Ending Fund Balances - FY 1990 - FY 1994
(In Dollars)

County	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994	County	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994
ADAIR	2,647,797	2,776,188	2,567,905	2,677,122	2,907,421	JEFFERSON	1,890,162	5,150,398	4,836,752	4,297,432	3,820,441
ADAMS	1,591,369	1,717,109	1,939,363	1,628,250	1,420,717	JOHNSON	9,056,227	8,792,768	7,787,528	7,685,713	7,622,283
ALLAMAKEE	4,372,910	3,423,227	3,034,929	2,642,086	2,642,086	JONES	3,231,448	3,002,468	2,642,763	2,354,276	3,241,698
APPANOOSE	3,906,126	3,455,883	3,025,552	2,681,037	2,029,174	KEOKUK	2,891,369	2,920,417	2,616,959	1,868,863	1,219,594
AUDUBON	2,358,497	2,424,052	2,342,673	2,382,316	2,460,265	KOSSUTH	3,788,027	4,391,466	3,705,920	4,568,278	4,707,672
BENTON	3,775,529	3,398,003	3,019,414	2,925,908	3,684,964	LEE	7,123,743	6,125,085	3,298,058	2,424,365	3,217,196
BLACK HAW	6,194,698	19,805,898	20,633,562	20,947,435	15,009,284	LINN	16,721,154	16,903,971	16,173,511	14,046,297	12,761,083
BOONE	3,120,265	2,876,916	2,098,003	1,312,953	1,942,033	LOUISA	2,880,882	3,203,954	2,655,928	3,209,148	3,264,845
BREMER	4,430,651	4,360,632	4,300,708	4,021,333	3,923,430	LUCAS	3,612,904	2,873,970	1,999,394	1,872,613	1,664,214
BUCHANAN	3,245,822	2,751,767	2,015,887	2,004,115	2,141,213	LYON	4,944,868	4,530,049	4,190,024	3,677,297	3,779,354
BUENA VIST.	1,941,260	1,713,798	1,616,633	1,890,780	2,921,124	MADISON	2,217,656	1,857,288	2,762,412	2,602,213	2,419,183
BUTLER	3,438,361	3,891,099	3,512,808	2,966,946	670,306	MAHASKA	4,608,837	4,551,624	3,869,442	3,568,773	4,376,913
CALHOUN	3,594,287	3,460,162	2,670,875	2,479,814	3,231,032	MARION	5,739,973	6,489,541	6,365,600	5,837,337	4,974,366
CARROLL	3,715,685	3,021,106	2,866,948	3,099,211	3,496,908	MARSHALL	6,413,290	7,272,252	7,349,824	6,746,752	6,044,462
CASS	2,494,338	374,684	2,010,756	1,830,896	2,291,216	MILLS	2,272,080	2,306,547	2,133,396	2,220,096	2,337,625
CEDAR	3,112,332	2,618,255	1,915,810	2,680,060	3,372,836	MITCHELL	1,410,573	1,409,408	1,464,291	1,188,694	1,574,369
CERRO GOR	4,418,168	3,832,672	4,029,030	5,123,140	5,102,557	MONONA	5,721,719	5,706,132	5,288,306	5,461,550	5,482,570
CHEROKEE	5,346,618	5,210,649	4,169,331	3,877,629	4,700,178	MONROE	2,159,932	3,178,904	2,368,357	2,542,193	2,366,114
CHICKASAW	4,013,013	4,087,117	4,315,009	4,616,232	4,578,510	MONTGOMERY	2,150,184	2,358,940	2,457,400	2,410,994	2,522,643
CLARKE	1,620,265	1,967,778	1,963,074	2,230,290	2,223,276	MUSCATINE	3,564,353	3,108,863	4,127,469	4,127,972	6,108,436
CLAY	3,478,729	3,191,471	3,024,545	3,005,334	2,350,336	OBRIEN	2,276,520	2,257,261	2,269,999	3,040,596	3,701,654
CLAYTON	2,458,143	2,628,717	2,898,614	2,498,202	2,002,582	OSCEOLA	3,675,110	3,302,630	3,182,307	3,601,362	3,592,597
CLINTON	7,304,400	6,407,739	5,266,843	7,413,543	7,106,095	PAGE	4,612,416	4,809,394	5,365,680	5,390,660	3,838,193
CRAWFORD	3,826,847	3,248,197	2,711,491	2,920,332	3,460,894	PALO ALTO	1,721,662	2,029,774	3,112,600	3,532,609	4,668,737
DALLAS	3,480,524	2,329,430	2,897,718	3,466,621	4,217,835	PLYMOUTH	2,941,197	3,275,034	3,032,989	2,452,997	2,976,850
DAVIS	2,330,403	2,413,482	2,061,610	1,695,420	1,767,627	POCAHONTAS	3,368,332	3,226,422	2,821,037	3,172,950	3,529,012
DECATUR	1,793,591	1,915,170	1,550,842	1,701,422	1,833,069	POLK	20,992,461	13,638,362	21,193,057	23,436,550	25,241,186
DELAWARE	3,803,108	3,464,455	3,411,652	3,130,890	2,582,946	POTTAWATTAMIE	5,134,235	2,840,755	1,974,928	2,073,779	2,036,309
DES MOINES	1,369,099	4,438,665	5,688,231	5,758,501	6,150,933	POWESHIEK	4,420,437	4,153,653	3,028,948	2,822,886	3,090,976
DICKINSON	1,808,234	2,088,648	2,448,380	2,848,509	2,877,981	RINGGOLD	1,674,835	1,935,536	1,628,704	1,389,833	1,208,767
DUBUQUE	6,780,699	6,101,636	5,116,566	7,793,083	10,519,771	SAC	3,710,013	3,074,907	4,881,044	4,717,352	4,946,781
EMMET	3,000,458	3,179,512	2,768,938	2,137,426	2,240,263	SCOTT	8,635,766	10,988,486	10,407,375	10,768,538	10,435,411
FAYETTE	2,091,823	1,672,144	1,516,316	1,952,917	3,000,881	SHELBY	3,676,065	2,503,826	1,847,884	1,825,695	1,679,156
FLOYD	3,194,618	3,128,572	2,765,815	2,169,254	2,285,348	SIoux	10,214,936	8,476,403	7,249,310	6,297,059	5,380,144
FRANKLIN	3,233,144	2,783,589	2,667,457	2,132,060	2,153,327	STORY	10,085,699	5,418,246	7,065,452	8,301,183	8,738,443
FREMONT	3,845,597	4,266,846	4,291,542	4,411,650	4,610,079	TAMA	2,782,530	2,832,581	2,508,439	2,991,771	3,498,097
GREENE	3,019,996	3,005,481	2,307,495	2,008,751	2,369,877	TAYLOR	2,395,593	2,075,789	1,728,911	1,760,338	2,119,041
GRUNDY	2,223,181	2,119,250	2,240,300	2,518,767	2,780,204	UNION	2,232,127	2,486,411	2,991,526	3,188,208	3,367,996
GUTHRIE	1,568,132	1,037,796	1,596,612	2,131,889	3,380,919	VAN BUREN	2,096,533	1,989,768	1,846,514	2,273,341	3,010,920
HAMILTON	7,549,347	6,696,686	4,743,647	4,157,215	4,684,905	WAPELLO	2,963,548	3,359,767	4,423,424	4,202,313	4,574,486
HANCOCK	3,296,443	6,232,352	3,764,886	4,020,407	4,957,864	WARREN	5,705,831	4,755,134	4,166,427	3,148,203	2,914,409
HARDIN	1,893,104	2,154,732	2,801,570	2,900,847	3,188,166	WASHINGTON	2,429,541	2,490,260	1,967,324	2,651,939	3,744,189
HARRISON	2,959,031	3,503,077	3,892,476	3,871,302	4,455,248	WAYNE	3,388,219	3,708,816	3,363,587	2,952,069	2,442,080
HENRY	4,146,618	3,381,938	2,878,093	2,865,129	3,081,854	WEBSTER	6,321,839	7,655,746	6,781,375	7,215,281	8,138,710
HOWARD	3,235,905	3,590,697	3,444,804	3,105,167	2,486,450	WINNEBAGO	1,667,696	1,613,335	1,672,524	2,044,355	2,652,559
HUMBOLDT	2,800,752	1,049,779	2,372,389	2,470,573	2,914,415	WINNESHIEK	3,499,476	3,265,823	5,297,861	4,103,128	4,366,004
IDA	2,822,268	2,319,944	1,990,625	1,835,911	2,284,237	WOODBURY	7,184,394	7,480,666	7,873,030	9,209,330	9,007,937
IOWA	3,665,356	3,177,749	2,461,166	2,218,798	2,176,551	WORTH	2,528,407	2,193,322	1,856,851	2,089,146	2,698,983
JACKSON	3,297,935	2,658,958	2,335,002	2,544,428	2,359,757	WRIGHT	1,358,438	987,034	1,005,085	1,290,795	1,682,737
JASPER	7,501,192	5,016,184	4,787,031	6,302,358	7,499,207						