

Flood Mitigation Bill Senate File 2217

Last Action:
**House Ways and Means
Committee**
March 29, 2012

Executive Summary Only

An Act relating to flood mitigation by establishing a flood mitigation program, establishing a flood mitigation board, authorizing the use of certain sales tax revenue and other financial assistance for flood mitigation projects, establishing a flood mitigation fund, authorizing the issuance of bonds for certain flood mitigation projects, providing for appropriations, and including effective date provisions.

**Fiscal Services Division
Legislative Services Agency**

NOTES ON BILLS AND AMENDMENTS (NOBA)

Available on line at <http://www.legis.iowa.gov/LSAReports/noba.aspx>
LSA Contact: Debra Kozel (515-281-6767) or Shawn Snyder (515-281-7799)

FUNDING SUMMARY

- **OVERALL SUMMARY:** Senate File 2217 establishes a Flood Mitigation Program and a Flood Mitigation Board to review proposed flood mitigation projects and authorize funding for approved projects. The Bill also establishes two funding sources, a Flood Mitigation Fund and a Sales Tax Increment Fund, to provide funding for flood mitigation projects. The Flood Mitigation Fund will consist of appropriations and other moneys. The Sales Tax increment Fund will receive deposits of increased sales tax revenues from impacted areas, as calculated by the Department of Revenue. The Flood Mitigation Board will determine the funding source and amounts allocated to applicants for approved projects.

NEW PROGRAMS, SERVICES, OR ACTIVITIES

- Requires the Homeland Security and Emergency Management Division of the Department of Public Defense to administer the Flood Mitigation Program and the Flood Mitigation Board. This includes the adoption of administrative rules and providing technical assistance to Program applicants.

Page 1, Line 1

FISCAL IMPACT: The Division estimates the cost to administer the Flood Mitigation Board at \$202,000 and 2.0 FTE positions for FY 2013 and each year after. No funding source has been identified to pay for the expenditures.

- Provides definitions and specifies a government entity can be a county, a city, or a joint board or other legal or administrative entity with a 28E agreement. This includes:
 - Two or more cities located in whole or in part in the same county.
 - A county and one or more cities in whole or in part within the county.
 - A county, one or more cities located whole or in part within the county, and a drainage district formed by mutual agreement.

Page 1, Line 16

- A governmental entity can apply for project funding from either the Flood Mitigation Fund or from the Sales Tax Increment Fund. To obtain funding a project must be approved by the Flood Mitigation Board. Specifies requirements for projects to receive funding:
 - Governmental entity must adopt a project plan.
 - Can obtain up to 20.0% of the total project cost or \$30.0 million, whichever is less as outlined by the federal Water Resources Development Act or other federal program for hazard mitigation.
 - Must submit annual project status report by December 15 to the Board.
 - Allows a governmental entity to contract with a council of governments to perform duties.

Page 2, Line 20

- Creates a Flood Mitigation Board with nine voting members. The voting members may be reimbursed for

Page 5, Line 1

expenses related to attending Board meetings. Membership includes:

- Four voting members from the general public with expertise in the field of natural disasters or flood mitigation. These members will be appointed by the Governor.
 - The Director of the Department of Natural Resources, the Secretary of Agriculture, the Treasurer of State, the Administrator of the Homeland Security and Emergency Management Division, and the Executive Director of the Iowa Finance Authority or their designee.
 - Four ex-officio nonvoting members from the General Assembly.
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- Establishes a Flood Mitigation Program administered by the Flood Mitigation Board. The Board will adopt administrative rules detailing the application process, forms used, and other requirements. Allows the Board to contract or consult with the Iowa Flood Center in administering the Program. Requires the Board to submit a written report to the Governor and General Assembly by January 15 of each year that lists all approved projects, the status of the projects, and funding sources. Page 6, Line 29
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- Requires that projects will be reviewed and approved by the Flood Mitigation Board and all projects will be approved by January 1, 2016. The project application will specify whether funding is from the Flood Mitigation Fund or the Sales Tax Increment Fund. Page 7, Line 25
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- The Flood Mitigation Board may: Page 9, Line 10
 - Require a governmental entity to pay for an independent engineering review of a project to determine if it is feasible.
 - Consult with the Economic Development Authority, prior to approving, deferring, or denying the application.
 - Cannot approve projects that refinance an existing project or pay principal and interest expense of previous obligations.
 - Cannot approve a project for more than \$15.0 million in one fiscal year or \$30.0 million in the aggregate if funded from the Sales Tax Increment Fund.
 - Reduce a project award amount if the actual amount of federal funds received is greater than the budgeted amount.
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- Creates a Flood Mitigation Fund that: Page 10, Line 30
 - Consists of appropriations and other moneys to provide grants, loans, and forgivable loans that are awarded on a first come, first served basis.
 - Retains interest earned and loan repayments.
 - Retains unexpended money in the Fund.
 - Reverts money to General Fund after all projects are completed.
 - Allows the Board to make a multiyear commitment of up to \$4.0 million in any one fiscal year.

- Establishes a Sales Tax Increment Fund and authorizes sales tax increases for impacted areas, as calculated by the Department of Revenue, to be deposited in the Fund. The Department of Revenue will calculate quarterly sales tax increases to be credited to the Fund. This includes calculating the amount of sales tax revenue collected during a quarter in the base year and subtracting that amount from sales tax collected during that same quarter in a subsequent year to determine if there is an increase. Page 12, Line 1

- Specifies where the government entity's sales tax will be collected from: Page 12, Line 26
 - A county project includes sales tax collections in the unincorporated areas of the county.
 - A city project includes sales tax collections in the incorporated areas of a city.
 - A project with an agreement between various entities includes sales tax collections in the participating cities and the unincorporated areas of the county.

- Specifies that each project funded from the Sales Tax Increment Fund will be assigned a Flood Project Fund account number. Also specifies: Page 13, Line 12
 - The dates the Department of Revenue will credit the Fund and the methods for remitting funds.
 - The Department will adopt administrative rules for remitting funds to governmental agencies.
 - No money will be credited to the Sales Tax Increment Fund prior to January 1, 2013.

FISCAL IMPACT: The maximum amount that a governmental entity can receive is \$15.0 million per year and the maximum amount that can be rewarded to all governmental entities is \$30.0 million per year. Using data from the December 15, 2011, Revenue Estimating Conference (REC), the increase in sales/use tax for FY 2013 is estimated at \$90.3 million. Based on that REC estimate, \$27.1 million awarded to the Sales Tax Increment Fund would represent 30.0% of sales/use tax increase.

The Department of Revenue has provided information related to taxable sales during FY 2006 through FY 2011. **Table 1** indicates that 65.4% of Iowa sales tax total growth during this time period was collected by four counties. This includes: Linn County (29.3%), Dallas County (15.5%), Woodbury County (10.9%), and Black Hawk County (9.7%). There were 72 counties that experienced more than 1.0% growth in taxable sales over five years and 23 counties experienced a decline.

The Department of Revenue also provided information in **Table 2**, that converts cumulative taxable sales to sales tax revenue using the 5.0% State sales tax rate. **Table 2** indicates that by the fifth year, only Linn County will exceed the \$15.0 million one-year limit on sale tax distributions. Also, by the fifth year, there will be 13 counties that would generate over \$0.88 million for debt service. Assuming an annual interest rate of 4.0% and a 20-year bond term, about \$0.88 million in revenue will be needed each year to service the debt on a \$12.0 million project.

In **Table 3**, the Department of Revenue adjusted sales tax growth by subtracting inflation for FY 2000 through the third quarter of FY 2011. Iowa's taxable sales have increased by 1.45% over the past 10 years and the Consumer Price Index (CPI) has increased by 2.4% for the same time period. This means exclusive of inflation, taxable sales have decreased at an annual rate of 0.96%. Using Moody's Analytics forecasts through 2025, consumer prices will increase at an average annual rate of 2.33% and that implies Iowa sales tax revenue will be expected to increase at an annual rate of 1.37%. Using this information and data in **Table 4**, the Department estimates that two counties could reach the maximum \$15.0 million remittance from their Sales Tax Increment Fund by 2022. In FY 2014, 29 counties will have remittance in excess of \$0.88 million, 18 counties in FY 2017, and 28 counties in FY 2022.

- If revenue in the Sales Tax Increment Fund exceeds \$30.0 million or the awarded amount needed, then the excess funds will be deposited in the General Fund. Page 14, Line 31

- Requires a government entity with an approved project funded by the Sales Tax Increment Fund to submit two reports that certify nonpublic investment. The first report is due within five years of the project approval date and the second report is due in 10 years. Page 15, Line 3

- Permits a governmental entity with funds in an approved Flood Project Fund account from the Sales Tax Increment Fund to issue bonds using the procedures outlined in Iowa Code. Also specifies a governmental entity has the authority to issue bonds to refund outstanding bonds without complying with the notice and hearing provisions. Specifies bonds issued using money from the Sales Tax Increment Fund are not subject to the provisions of other laws. Page 15, Line 34

- States that the governmental entity is responsible for bond payments from the approved Flood Project Fund account and the bonds are not an obligation of the State of Iowa. Further specifies if the approved Flood Project Fund account does not have sufficient funds to pay for costs related to the issuance of bonds, payments will be made from the governmental entity's debt service fund. The remedy for the breach or default of a bond is a lawsuit or similar legal action to compel performance of duty. Page 18, Line 9

- The maximum time limit for an approved project funded from the Sales Tax Increment Fund is 20 years. When a project no longer needs funding, the governmental entity will notify the Department of Revenue and funding will stop. Also specifies that future project costs for support and maintenance will be paid by the governmental entity. Page 19, Line 11

- Details the disposition order of State sales tax after deposit in the General Fund:
 - Local option sales taxes (LOST) will be deposited in the LOST Fund. Page 19, Line 34

- One-sixth of remaining State sales tax will be deposited in the Secure an Advanced Vision for Education (SAVE) Fund.
- The remaining amount of incremental sales tax will be deposited in the governmental entity's Sales Tax Increment Fund.
- The remainder is deposited in the General Fund.

FISCAL IMPACT: The overall impact is a potential decrease to the General Fund with a maximum amount of \$30.0 million each fiscal year. **Table 5** details the distribution of sales tax revenues for a jurisdiction with base year taxable sales of \$9.0 million and \$1.0 million of cumulative taxable sales growth for a year after the base year. Using this example, General Fund revenues will be reduced by the amount transferred to the Sales Tax Increment Fund, or \$50,000.

EFFECTIVE AND ENACTMENT DATES

- The Bill is effective on enactment.

Department of Revenue Information
Senate File 2217 Flood Mitigation Bill

Table 1. Incremental Taxable Sales Analysis, FY 2007 through FY 2011

County	Number	Annual Taxable Sales Increments					Cumulative Taxable Sales Increments					5-Year Growth	Growth Share	Cumulative Growth Share
		FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011			
Ringgold	80	4,154,491	-1,307,087	8,590,216	504,001	10,295,375	4,154,491	2,847,404	11,437,620	11,941,621	22,236,996	69.37%	1.43%	1.43%
Worth	98	4,562,432	1,866,524	-701,214	-199,031	3,413,866	4,562,432	6,428,956	5,727,742	5,528,711	8,942,577	35.77%	0.57%	2.00%
Dallas	25	79,522,742	61,088,659	83,177,549	-41,930,155	59,422,458	79,522,742	140,611,401	223,788,950	181,858,795	241,281,253	34.19%	15.49%	17.50%
Hancock	41	22,437	3,208,220	4,666,059	6,463,510	4,420,620	22,437	3,230,657	7,896,716	14,360,226	18,780,846	29.49%	1.21%	18.70%
Washington	92	14,799,526	7,497,310	6,949,694	-1,928,179	5,490,849	14,799,526	22,296,836	29,246,530	27,318,351	32,809,200	25.17%	2.11%	20.81%
Van Buren	89	1,973,676	1,420,437	1,014,156	175,972	1,370,650	1,973,676	3,394,113	4,408,269	4,584,241	5,954,891	25.14%	0.38%	21.19%
Calhoun	13	596,518	2,173,551	651,950	1,849,225	2,687,038	596,518	2,770,069	3,422,019	5,271,244	7,958,282	21.23%	0.51%	21.70%
Monroe	68	1,005,724	2,030,579	1,229,417	950,372	1,387,532	1,005,724	3,036,303	4,265,720	5,216,092	6,603,624	20.97%	0.42%	22.13%
Clarke	20	-1,731,825	1,261,344	13,441,813	-1,594,446	302,629	-1,731,825	-470,481	12,971,332	11,376,886	11,679,515	20.67%	0.75%	22.88%
Lyon	60	1,803,630	-1,371,923	1,753,428	-2,415,414	10,785,745	1,803,630	431,707	2,185,135	-230,279	10,555,466	17.56%	0.68%	23.55%
Cherokee	18	4,196,345	2,947,542	3,383,752	-1,369,059	5,490,802	4,196,345	7,143,887	10,527,639	9,158,580	14,649,382	17.50%	0.94%	24.49%
Bremer	9	11,805,661	9,631,132	6,652,880	-7,302,458	3,603,836	11,805,661	21,436,793	28,089,673	20,787,215	24,391,051	16.56%	1.57%	26.06%
Mills	65	-958,854	1,270,396	1,337,369	406,090	6,523,370	-958,854	311,542	1,648,911	2,055,001	8,578,371	16.32%	0.55%	26.61%
Buchanan	10	1,360,689	14,745,691	5,732,206	-1,119,813	372,647	1,360,689	16,106,380	21,838,586	20,718,773	21,091,420	15.94%	1.35%	27.97%
Carroll	14	8,890,311	14,061,736	4,276,900	3,950,361	5,261,089	8,890,311	22,952,047	27,228,947	31,179,308	36,440,397	15.62%	2.34%	30.31%
Keokuk	54	686,257	1,401,541	234,534	295,588	2,520,785	686,257	2,087,798	2,322,332	2,617,920	5,138,705	15.47%	0.33%	30.64%
Linn	57	122,305,314	96,614,186	298,762,410	-261,995,075	200,787,879	122,305,314	218,919,500	517,681,910	255,686,835	456,474,714	15.33%	29.31%	59.95%
Taylor	87	772,039	-24,404	697,202	335,696	1,496,213	772,039	747,635	1,444,837	1,780,533	3,276,746	15.10%	0.21%	60.16%
Poweshiek	79	10,365,348	3,392,082	243,282	2,070,725	1,312,341	10,365,348	13,757,430	14,000,712	16,071,437	17,383,778	13.36%	1.12%	61.28%
Woodbury	97	48,821,335	98,565,154	8,115,650	-22,955,289	37,350,493	48,821,335	147,386,489	155,502,139	132,546,850	169,897,343	13.24%	10.91%	72.19%
Appanoose	4	2,127,657	-115,838	7,206,125	749,612	492,573	2,127,657	2,011,819	9,217,944	9,967,556	10,460,129	12.59%	0.67%	72.86%
Henry	44	15,289,437	8,428,624	-5,439,596	-5,595,771	4,462,496	15,289,437	23,718,061	18,278,465	12,682,694	17,145,190	12.27%	1.10%	73.96%
Clay	21	20,018,619	15,981,501	-5,681,648	-12,443,235	10,916,493	20,018,619	36,000,120	30,318,472	17,875,237	28,791,730	12.23%	1.85%	75.81%
Page	73	3,120,103	-2,683,481	464,586	-489,072	10,436,855	3,120,103	436,622	901,208	412,136	10,848,991	11.94%	0.70%	76.50%
Franklin	35	-3,481,327	5,145,191	4,484,463	330,458	485,345	-3,481,327	1,663,864	6,148,327	6,478,785	6,964,130	11.91%	0.45%	76.95%
Audubon	5	920,459	1,318,174	401,489	511,212	69,238	920,459	2,238,633	2,640,122	3,151,334	3,220,572	11.29%	0.21%	77.16%
Grundy	38	183,204	3,743,551	3,983,029	-2,526,261	1,646,832	183,204	3,926,755	7,909,784	5,383,523	7,030,355	11.21%	0.45%	77.61%
Cass	15	3,050,370	9,078,233	32,382	-3,622,742	4,236,243	3,050,370	12,128,603	12,168,603	8,538,243	12,774,486	10.72%	0.82%	78.43%
Pocahontas	76	3,381,272	3,602,153	-1,654,562	-3,543,125	2,000,440	3,381,272	6,983,425	5,328,863	1,785,738	3,786,178	10.62%	0.24%	78.67%
Muscatine	70	19,656,561	28,643,513	-3,538,311	-11,543,021	8,761,738	19,656,561	48,300,074	44,761,763	33,218,742	41,980,480	10.61%	2.70%	81.37%
Crawford	24	3,360,371	2,635,036	-109,509	1,463,346	3,288,754	3,360,371	5,995,407	5,885,898	7,349,244	10,637,998	10.39%	0.68%	82.05%
Shelby	83	925,895	4,205,707	-306,285	-973,400	3,312,204	925,895	5,131,602	4,825,317	3,851,917	7,164,121	9.85%	0.46%	82.51%
Black Hawk	7	42,444,738	95,361,932	41,321,058	-54,069,031	26,616,218	42,444,738	137,806,670	179,127,728	125,058,697	151,674,915	9.72%	9.74%	92.25%
Harrison	43	66,155	2,703,458	-379,767	834,920	2,508,809	66,155	2,769,613	2,389,846	3,224,766	5,733,575	9.64%	0.37%	92.62%
Howard	45	1,982,757	90,551	1,329,802	-1,313,303	3,330,752	1,982,757	2,073,308	3,403,110	2,089,807	5,420,559	9.60%	0.35%	92.97%
Floyd	34	8,511,307	3,558,469	-1,802,821	-2,870,619	1,549,905	8,511,307	12,069,776	10,266,955	7,396,336	8,946,241	9.55%	0.57%	93.54%
Adams	2	659,276	63,978	497,741	874,053	-44,235	659,276	723,254	1,220,995	2,095,048	2,050,813	9.30%	0.13%	93.67%
Delaware	28	4,351,105	5,851,139	3,261,785	-4,582,617	209,130	4,351,105	10,202,244	13,464,029	8,881,412	9,090,542	8.98%	0.58%	94.26%
Jackson	49	4,996,069	2,288,876	2,880,235	-2,053,313	1,086,702	4,996,069	7,284,945	10,165,180	8,111,867	9,198,569	8.68%	0.59%	94.85%
Wayne	93	-1,046,525	1,884,058	1,052,447	-362,057	501,598	-1,046,525	837,533	1,889,980	1,527,923	2,029,521	8.48%	0.13%	94.98%
Buena Vista	11	1,986,143	6,423,389	13,508,148	-14,286,224	6,200,609	1,986,143	8,409,532	21,917,680	7,631,456	13,832,065	8.17%	0.89%	95.87%
Chickasaw	19	4,782,157	4,497,764	67,511	-5,961,359	3,094,645	4,782,157	9,279,921	9,347,432	3,386,073	6,480,718	8.09%	0.42%	96.28%
Winneshago	95	595,190	7,122,603	-4,182,629	-1,013,391	2,984,756	595,190	7,717,793	3,535,164	2,521,773	5,506,529	8.08%	0.35%	96.64%
Sioux	84	6,659,728	27,930,750	-10,262,335	-15,046,736	12,784,231	6,659,728	34,590,478	24,328,143	9,281,407	22,065,638	7.80%	1.42%	98.05%
Davis	26	929,231	3,456,791	-597,437	-785,059	-35,523	929,231	4,386,022	3,788,585	3,003,496	2,967,973	7.27%	0.19%	98.24%
Fayette	33	2,960,283	3,186,541	1,481,539	-2,931,633	3,424,917	2,960,283	6,146,824	7,628,363	4,696,730	8,121,647	7.23%	0.52%	98.77%
Sac	81	-138,213	5,265,859	523,359	-854,773	-842,988	-138,213	5,127,646	5,651,005	4,796,232	3,953,244	6.85%	0.25%	99.02%
Lucas	59	4,741,963	-447,327	-1,736,778	-626,409	589,499	4,741,963	4,294,636	2,557,858	1,931,449	2,520,948	6.83%	0.16%	99.18%
Dubuque	31	35,609,500	13,572,827	-31,076,120	7,752,058	46,521,867	35,609,500	49,182,327	18,106,207	25,858,265	72,380,132	6.63%	4.65%	103.83%
Warren	91	-1,590,943	7,712,110	3,359,474	-2,549,862	7,109,497	-1,590,943	6,121,167	9,480,641	6,930,779	14,040,276	6.40%	0.90%	104.73%
Cedar	16	3,072,086	1,699,488	1,548,887	-2,275,897	1,312,712	3,072,086	4,771,574	6,320,461	4,044,564	5,357,276	6.39%	0.34%	105.08%
Iowa	48	3,127,487	10,951,148	-86,125	-7,855,662	4,130,179	3,127,487	14,078,635	13,992,510	6,136,848	10,267,027	6.32%	0.66%	105.73%
Kossuth	55	1,349,163	3,460,235	1,513,540	-3,454,013	5,281,165	1,349,163	4,809,398	6,322,938	2,868,925	8,150,090	6.23%	0.52%	106.26%

Department of Revenue Information
Senate File 2217 Flood Mitigation Bill

Table 1. Incremental Taxable Sales Analysis, FY 2007 through FY 2011 (continued)

County	Number	Annual Taxable Sales Increments					Cumulative Taxable Sales Increments					5-Year Growth	Growth Share	Cumulative Growth Share
		FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011			
Des Moines	29	12,544,000	9,582,331	14,038,373	-12,807,741	5,486,479	12,544,000	22,126,331	36,164,704	23,356,963	28,843,442	6.17%	1.85%	108.11%
Cerro Gordo	17	21,399,574	27,856,438	2,675,771	-21,182,494	5,139,227	21,399,574	49,256,012	51,931,783	30,749,289	35,888,516	5.81%	2.30%	110.41%
Ida	47	-1,076,963	2,888,466	244,107	-1,654,664	1,921,206	-1,076,963	1,811,503	2,055,610	400,946	2,322,152	5.74%	0.15%	110.56%
Story	85	29,197,820	29,502,428	-9,390,080	-15,810,399	11,528,212	29,197,820	58,700,248	49,310,168	33,499,769	45,027,981	5.54%	2.89%	113.46%
Mitchell	66	3,287,459	-945,379	413,391	-722,746	1,186,939	3,287,459	2,342,080	2,755,471	2,032,725	3,219,664	5.50%	0.21%	113.66%
Marion	63	2,573,952	13,336,641	-8,287,131	1,097,690	4,102,100	2,573,952	15,910,593	7,623,462	8,721,152	12,823,252	5.40%	0.82%	114.49%
Wapello	90	8,399,245	6,807,071	4,351,541	-8,384,820	7,070,829	8,399,245	15,206,316	19,557,857	11,173,037	18,243,866	5.20%	1.17%	115.66%
Clayton	22	2,329,500	2,904,453	-2,666,869	-2,256,717	3,884,555	2,329,500	5,233,953	2,567,084	310,367	4,194,922	4.12%	0.27%	115.93%
O'Brien	71	1,005,521	7,321,661	-5,719,631	-1,320,136	2,565,483	1,005,521	8,327,182	2,607,551	1,287,415	3,852,898	3.71%	0.25%	116.17%
Wright	99	1,496,454	3,003,809	-2,375,566	-6,843,210	7,987,493	1,496,454	4,500,263	2,124,697	-4,718,513	3,268,980	3.69%	0.21%	116.38%
Winneshiek	96	6,114,161	10,876,445	5,318,287	-14,326,837	-1,887,482	6,114,161	16,990,606	22,308,893	7,982,056	6,094,574	3.37%	0.39%	116.77%
Adair	1	1,419,785	-390,779	-1,346,143	-725,583	2,631,415	1,419,785	1,029,006	-317,137	-1,042,720	1,588,695	3.25%	0.10%	116.88%
Decatur	27	477,139	-195,072	-58,009	-1,013,849	1,750,041	477,139	282,067	224,058	-789,791	960,250	3.02%	0.06%	116.94%
Mahaska	62	2,147,479	3,293,554	-3,729,327	-3,402,701	6,387,446	2,147,479	5,441,033	1,711,706	-1,690,995	4,696,451	2.75%	0.30%	117.24%
Montgomery	69	5,060,759	3,470,413	-494,173	58,121	-6,443,660	5,060,759	8,531,172	8,036,999	8,095,120	1,651,460	2.36%	0.11%	117.35%
Butler	12	-2,857,898	2,361,806	6,397,944	-5,521,081	731,295	-2,857,898	-496,092	5,901,852	380,771	1,112,066	2.16%	0.07%	117.42%
Guthrie	39	-453,718	639,190	2,032,753	-792,493	-237,054	-453,718	185,472	2,218,225	1,425,732	1,188,678	2.15%	0.08%	117.49%
Benton	6	393,698	4,435,646	5,186,729	-6,270,099	-1,838,097	393,698	4,829,344	10,016,073	3,745,974	1,907,877	1.69%	0.12%	117.62%
Scott	82	33,572,157	11,407,569	-27,164,079	-53,900,889	75,449,242	33,572,157	44,979,726	17,815,647	-36,085,242	39,364,000	1.68%	2.53%	120.14%
Greene	37	510,065	690,663	185,246	897,334	-1,793,556	510,065	1,200,728	1,385,974	2,283,308	489,752	0.84%	0.03%	120.18%
Hamilton	40	1,130,031	3,023,290	-1,499,319	-3,016,695	681,195	1,130,031	4,153,321	2,654,002	-362,693	318,502	0.34%	0.02%	120.20%
Lee	56	4,321,211	8,499,820	5,682,030	-16,517,358	-1,547,354	4,321,211	12,821,031	18,503,061	1,985,703	438,349	0.15%	0.03%	120.22%
Emmet	32	1,346,935	786,594	3,344,372	-4,889,179	-587,800	1,346,935	2,133,529	5,477,901	588,722	922	0.00%	0.00%	120.22%
Pottawattamie	78	29,975,406	7,704,691	-59,164,721	28,694,334	-9,821,107	29,975,406	37,680,097	-21,484,624	7,209,710	-2,611,397	-0.26%	-0.17%	120.06%
Union	88	2,060,256	69,637	8,464,835	-7,030,409	-4,066,837	2,060,256	2,129,893	10,594,728	3,564,319	-502,518	-0.43%	-0.03%	120.02%
Polk	77	-45,822,159	109,631,283	-185,000,168	-159,544,240	235,951,911	-45,822,159	63,809,124	-121,191,044	-280,735,284	-44,783,373	-0.68%	-2.88%	117.15%
Johnson	52	73,300,189	43,065,667	13,616,455	-200,124,491	58,830,317	73,300,189	116,365,856	129,982,311	-70,142,180	-11,311,863	-0.71%	-0.73%	116.42%
Plymouth	75	-2,955,173	2,152,606	-1,059,279	-3,065,313	3,443,711	-2,955,173	-802,567	-1,861,846	-4,927,159	-1,483,448	-0.86%	-0.10%	116.33%
Louisia	58	3,008,918	-201,186	-3,807,391	819,104	-137,414	3,008,918	2,807,732	-999,659	-180,555	-317,969	-1.06%	-0.02%	116.31%
Allamakee	3	1,152,751	5,031,315	-7,399,390	-1,542,165	1,321,778	1,152,751	6,184,066	-1,215,324	-2,757,489	-1,435,711	-1.67%	-0.09%	116.21%
Dickinson	30	2,434,562	6,107,709	-11,187,225	-8,282,887	5,033,447	2,434,562	8,542,271	-2,644,954	-10,927,841	-5,894,394	-2.33%	-0.38%	115.84%
Osceola	72	3,013,402	-1,313,550	-2,569,791	-512,217	163,671	3,013,402	1,699,852	-869,939	-1,382,156	-1,218,485	-3.62%	-0.08%	115.76%
Marshall	64	2,032,201	4,030,276	1,826,237	-24,513,284	3,314,872	2,032,201	6,062,477	7,888,714	-16,624,570	-13,309,698	-3.90%	-0.85%	114.90%
Hardin	42	9,096,037	2,330,416	-2,624,481	-8,625,291	-6,359,545	9,096,037	11,426,453	8,801,972	176,681	-6,182,864	-4.23%	-0.40%	114.51%
Clinton	23	28,191,895	4,889,491	-15,185,258	-29,554,848	-14,441,615	28,191,895	33,081,386	17,896,128	-11,658,720	-26,100,335	-5.34%	-1.68%	112.83%
Jones	53	4,588,349	-6,825,901	9,323,684	-4,312,641	-10,395,146	4,588,349	-2,237,552	7,086,132	2,773,491	-7,621,655	-5.59%	-0.49%	112.34%
Fremont	36	-1,230,240	1,439,088	-3,779,425	-860,916	1,336,233	-1,230,240	208,848	-3,570,577	-4,431,493	-3,095,260	-5.65%	-0.20%	112.14%
Jasper	50	2,286,018	5,315,930	-7,431,847	-9,581,845	-10,562,070	2,286,018	7,601,948	170,101	-9,411,744	-19,973,814	-5.97%	-1.28%	110.86%
Webster	94	-1,375,968	-8,165,767	-10,967,503	-19,204,124	9,799,920	-1,375,968	-9,541,735	-20,509,238	-39,713,362	-29,913,442	-6.07%	-1.92%	108.94%
Humboldt	46	-6,333,787	3,017,997	-3,763,941	52,142	1,204,293	-6,333,787	-3,315,790	-7,079,731	-7,027,589	-5,823,296	-7.72%	-0.37%	108.56%
Monona	67	801,322	-9,879,292	1,539,684	663,309	623,199	801,322	-9,077,970	-7,538,286	-6,874,977	-6,251,778	-11.81%	-0.40%	108.16%
Palo Alto	74	-2,700,616	-2,957,845	-442,483	-10,379,629	7,199,700	-2,700,616	-5,658,461	-6,100,944	-16,480,573	-9,280,873	-12.16%	-0.60%	107.57%
Boone	8	-11,185,844	-5,877,824	-2,126,898	-3,771,658	8,716,205	-11,185,844	-17,063,668	-19,190,566	-22,962,224	-22,146,019	-12.29%	-1.42%	106.14%
Madison	61	1,054,888	-5,330,126	-2,413,102	-6,621,692	931,616	1,054,888	-4,275,238	-6,688,340	-13,310,032	-12,378,416	-14.80%	-0.79%	105.35%
Jefferson	51	-12,916,656	-146,280	-9,218,568	-17,669,999	-3,952,054	-12,916,656	-13,062,936	-22,281,504	-39,951,503	-43,903,557	-23.75%	-2.82%	102.53%
Tama	86	-3,574,533	1,249,093	-25,301,758	-8,891,095	-2,889,543	-3,574,533	-2,325,440	-27,627,198	-36,518,293	-39,407,836	-36.38%	-2.53%	100.00%
Total		718,794,658	913,584,159	140,740,813	-1,150,086,736	934,233,569	718,794,658	1,632,378,817	1,773,119,630	623,032,894	1,557,266,463			

Department of Revenue Information
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Table 2. Estimated Sales Tax Increment Revenues and Potential Remittances Based on Historical Growth

County	Number	Estimated Sales Tax Increment Revenues @ 5.0% Rate					Maximum Sales Tax Increment Remittances				
		FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Linn	57	6,115,266	10,945,975	25,884,096	12,784,342	22,823,736	4,280,686	7,662,183	15,000,000	8,949,039	15,000,000
Dallas	25	3,976,137	7,030,570	11,189,448	9,092,940	12,064,063	2,783,296	4,921,399	7,832,614	6,365,058	8,444,844
Woodbury	97	2,441,067	7,369,324	7,775,107	6,627,343	8,494,867	1,708,747	5,158,527	5,442,575	4,639,140	5,946,407
Black Hawk	7	2,122,237	6,890,334	8,956,386	6,252,935	7,583,746	1,485,566	4,823,234	6,269,470	4,377,055	5,308,622
Dubuque	31	1,780,475	2,459,116	905,310	1,292,913	3,619,007	1,246,333	1,721,381	633,717	905,039	2,533,305
Story	85	1,459,891	2,935,012	2,465,508	1,674,988	2,251,399	1,021,924	2,054,508	1,725,856	1,172,492	1,575,979
Muscatine	70	982,828	2,415,004	2,238,088	1,660,937	2,099,024	687,980	1,690,503	1,566,662	1,162,656	1,469,317
Scott	82	1,678,608	2,248,986	890,782	0	1,968,200	1,175,026	1,574,290	623,547	0	1,377,740
Carroll	14	444,516	1,147,602	1,361,447	1,558,965	1,822,020	311,161	803,321	953,013	1,091,276	1,275,414
Cerro Gordo	17	1,069,979	2,462,801	2,596,589	1,537,464	1,794,426	748,985	1,723,961	1,817,612	1,076,225	1,256,098
Washington	92	739,976	1,114,842	1,462,327	1,365,918	1,640,460	517,983	780,389	1,023,629	956,143	1,148,322
Des Moines	29	627,200	1,106,317	1,808,235	1,167,848	1,442,172	439,040	774,422	1,265,765	817,494	1,009,520
Clay	21	1,000,931	1,800,006	1,515,924	893,762	1,439,587	700,652	1,260,004	1,061,147	625,633	1,007,711
Bremer	9	590,283	1,071,840	1,404,484	1,039,361	1,219,553	413,198	750,288	983,139	727,553	853,687
Ringgold	80	207,725	142,370	571,881	597,081	1,111,850	145,408	99,659	400,317	417,957	778,295
Sioux	84	332,986	1,729,524	1,216,407	464,070	1,103,282	233,090	1,210,667	851,485	324,849	772,297
Buchanan	10	68,034	805,319	1,091,929	1,035,939	1,054,571	47,624	563,723	764,350	725,157	738,200
Hancock	41	1,122	161,533	394,836	718,011	939,042	785	113,073	276,385	502,608	657,329
Wapello	90	419,962	760,316	977,893	558,652	912,193	293,973	532,221	684,525	391,056	638,535
Poweshiek	79	518,267	687,872	700,036	803,572	869,189	362,787	481,510	490,025	562,500	608,432
Henry	44	764,472	1,185,903	913,923	634,135	857,260	535,130	830,132	639,746	443,895	600,082
Cherokee	18	209,817	357,194	526,382	457,929	732,469	146,872	250,036	368,467	320,550	512,728
Warren	91	0	306,058	474,032	346,539	702,014	0	214,241	331,822	242,577	491,410
Buena Vista	11	99,307	420,477	1,095,884	381,573	691,603	69,515	294,334	767,119	267,101	484,122
Marion	63	128,698	795,530	381,173	436,058	641,163	90,089	556,871	266,821	305,241	448,814
Cass	15	152,519	606,430	608,049	426,912	638,724	106,763	424,501	425,634	298,838	447,107
Clarke	20	0	0	648,567	568,844	583,976	0	0	453,997	398,191	408,783
Page	73	156,005	21,831	45,060	20,607	542,450	109,204	15,282	31,542	14,425	379,715
Crawford	24	168,019	299,770	294,295	367,462	531,900	117,613	209,839	206,007	257,223	372,330
Lyon	60	90,182	21,585	109,257	0	527,773	63,127	15,110	76,480	0	369,441
Appanoose	4	106,383	100,591	460,897	498,378	523,006	74,468	70,414	322,628	348,865	366,104
Iowa	48	156,374	703,932	699,626	306,842	513,351	109,462	492,752	489,738	214,789	359,346
Jackson	49	249,803	364,247	508,259	405,593	459,928	174,862	254,973	355,781	283,915	321,950
Delaware	28	217,555	510,112	673,201	444,071	454,527	152,289	357,078	471,241	310,850	318,169
Floyd	34	425,565	603,489	513,348	369,817	447,312	297,896	422,442	359,344	258,872	313,118
Worth	98	228,122	321,448	286,387	276,436	447,129	159,685	225,014	200,471	193,505	312,990
Mills	65	0	15,577	82,446	102,750	428,919	0	10,904	57,712	71,925	300,243
Kossuth	55	67,458	240,470	316,147	143,446	407,505	47,221	168,329	221,303	100,412	285,254
Fayette	33	148,014	307,341	381,418	234,837	406,082	103,610	215,139	266,993	164,386	284,257
Calhoun	13	29,826	138,503	171,101	263,562	397,914	20,878	96,952	119,771	184,493	278,540
Shelby	83	46,295	256,580	241,266	192,596	358,206	32,407	179,606	168,886	134,817	250,744
Grundy	38	9,160	196,338	395,489	269,176	351,518	6,412	137,437	276,842	188,423	246,063
Franklin	35	0	83,193	307,416	323,939	348,207	0	58,235	215,191	226,757	243,745
Monroe	68	50,286	151,815	213,286	260,805	330,181	35,200	106,271	149,300	182,564	231,127
Chickasaw	19	239,108	463,996	467,372	169,304	324,036	167,376	324,797	327,160	118,513	226,825
Winneshiek	96	305,708	849,530	1,115,445	399,103	304,729	213,996	594,671	780,812	279,372	213,310
Van Buren	89	98,684	169,706	220,413	229,212	297,745	69,079	118,794	154,289	160,448	208,422
Harrison	43	3,308	138,481	119,492	161,238	286,679	2,316	96,937	83,644	112,867	200,675
Winnebago	95	29,760	385,890	176,758	126,089	275,326	20,832	270,123	123,731	88,262	192,728
Howard	45	99,138	103,665	170,156	104,490	271,028	69,397	72,566	119,109	73,143	189,720
Cedar	16	153,604	238,579	316,023	202,228	267,864	107,523	167,005	221,216	141,560	187,505
Keokuk	54	34,313	104,390	116,117	130,896	256,935	24,019	73,073	81,282	91,627	179,855
Mahaska	62	107,374	272,052	85,585	0	234,823	75,162	190,436	59,910	0	164,376

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Table 2 (cont). Estimated Sales Tax Increment Revenues and Potential Remittances Based on Historical Growth

County	Number	Estimated Sales Tax Increment Revenues @ 5.0% Rate					Maximum Sales Tax Increment Remittances				
		FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Clayton	22	116,475	261,698	128,354	15,518	209,746	81,533	183,189	89,848	10,863	146,822
Sac	81	0	256,382	282,550	239,812	197,662	0	179,467	197,785	167,868	138,363
O'Brien	71	50,276	416,359	130,378	64,371	192,645	35,193	291,451	91,265	45,060	134,852
Pocahontas	76	169,064	349,171	266,443	89,287	189,309	118,345	244,420	186,510	62,501	132,516
Taylor	87	38,602	37,382	72,242	89,027	163,837	27,021	26,167	50,569	62,319	114,686
Wright	99	74,823	225,013	106,235	0	163,449	52,376	157,509	74,365	0	114,414
Audubon	5	46,023	111,932	132,006	157,567	161,029	32,216	78,352	92,404	110,297	112,720
Mitchell	66	164,373	117,104	137,774	101,636	160,983	115,061	81,973	96,442	71,145	112,688
Davis	26	46,462	219,301	189,429	150,175	148,399	32,523	153,511	132,600	105,123	103,879
Lucas	59	237,098	214,732	127,893	96,572	126,047	165,969	150,312	89,525	67,600	88,233
Ida	47	0	90,575	102,781	20,047	116,108	0	63,403	71,947	14,033	81,276
Adams	2	32,964	36,163	61,050	104,752	102,541	23,075	25,314	42,735	73,326	71,779
Wayne	93	0	41,877	94,499	76,396	101,476	0	29,314	66,149	53,477	71,033
Benton	6	19,685	241,467	500,804	187,299	95,394	13,780	169,027	350,563	131,109	66,776
Montgomery	69	253,038	426,559	401,850	404,756	82,573	177,127	298,591	281,295	283,329	57,801
Adair	1	70,989	51,450	0	0	79,435	49,692	36,015	0	0	55,605
Guthrie	39	0	9,274	110,911	71,287	59,434	0	6,492	77,638	49,901	41,604
Butler	12	0	0	295,093	19,039	55,603	0	0	206,565	13,327	38,922
Decatur	27	23,857	14,103	11,203	0	48,013	16,700	9,872	7,842	0	33,609
Greene	37	25,503	60,036	69,299	114,165	24,488	17,852	42,025	48,509	79,916	17,142
Lee	56	216,061	641,052	925,153	99,285	21,917	151,243	448,736	647,607	69,500	15,342
Hamilton	40	56,502	207,666	132,700	0	15,925	39,551	145,366	92,890	0	11,148
Emmet	32	67,347	106,676	273,895	29,436	46	47,143	74,673	191,727	20,605	32
Pottawattamie	78	1,498,770	1,884,005	0	360,486	0	1,049,139	1,318,804	0	252,340	0
Union	88	103,013	106,495	529,736	178,216	0	72,109	74,547	370,815	124,751	0
Polk	77	0	3,190,456	0	0	0	0	2,233,319	0	0	0
Johnson	52	3,665,009	5,818,293	6,499,116	0	0	2,565,506	4,072,805	4,549,381	0	0
Plymouth	75	0	0	0	0	0	0	0	0	0	0
Louisa	58	150,446	140,387	0	0	0	105,312	98,271	0	0	0
Allamakee	3	57,638	309,203	0	0	0	40,347	216,442	0	0	0
Dickinson	30	121,728	427,114	0	0	0	85,210	298,980	0	0	0
Osceola	72	150,670	84,993	0	0	0	105,469	59,495	0	0	0
Marshall	64	101,610	303,124	394,436	0	0	71,127	212,187	276,105	0	0
Hardin	42	454,802	571,323	440,099	8,834	0	318,361	399,926	308,069	6,184	0
Clinton	23	1,409,595	1,654,069	894,806	0	0	986,717	1,157,848	626,364	0	0
Jones	53	229,417	0	354,307	138,675	0	160,592	0	248,015	97,073	0
Fremont	36	0	10,442	0	0	0	0	7,309	0	0	0
Jasper	50	114,301	380,097	8,505	0	0	80,011	266,068	5,954	0	0
Webster	94	0	0	0	0	0	0	0	0	0	0
Humboldt	46	0	0	0	0	0	0	0	0	0	0
Monona	67	40,066	0	0	0	0	28,046	0	0	0	0
Palo Alto	74	0	0	0	0	0	0	0	0	0	0
Boone	8	0	0	0	0	0	0	0	0	0	0
Madison	61	52,744	0	0	0	0	36,921	0	0	0	0
Jefferson	51	0	0	0	0	0	0	0	0	0	0
Tama	86	0	0	0	0	0	0	0	0	0	0
Total		1,054,404,596	1,773,199,254	2,686,783,413	2,827,524,226	1,677,437,490	30,182,538	63,399,464	72,305,935	46,746,131	68,458,506
Counties with Zero Revenue							22	12	17	28	23

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Table 3. Iowa Taxable Sales Growth Compared to Inflation

Calendar Year & Quarter	Taxable Sales	Taxable Sales Year over Year Change	Taxable Sales Year over Year		Year over Year Inflation	Percentage Point Difference in Taxable Sales Growth and Inflation
			Percent Change	Quarterly CPI		
2000Q1	\$6,233,924,276			170.10		
2000Q2	\$7,048,808,223			171.43		
2000Q3	\$7,432,996,886			173.00		
2000Q4	\$7,536,448,597			174.23		
2001Q1	\$6,600,673,369	\$366,749,094	5.88%	175.90	3.41%	2.47%
2001Q2	\$7,189,003,744	\$140,195,521	1.99%	177.13	3.32%	-1.34%
2001Q3	\$7,421,112,559	-\$11,884,327	-0.16%	177.63	2.68%	-2.84%
2001Q4	\$7,648,229,521	\$111,780,924	1.48%	177.50	1.88%	-0.39%
2002Q1	\$6,312,155,744	-\$288,517,625	-4.37%	178.07	1.23%	-5.60%
2002Q2	\$7,212,397,965	\$23,394,222	0.33%	179.47	1.32%	-1.00%
2002Q3	\$7,440,073,533	\$18,960,974	0.26%	180.43	1.58%	-1.32%
2002Q4	\$7,760,147,866	\$111,918,345	1.46%	181.50	2.25%	-0.79%
2003Q1	\$6,433,737,622	\$121,581,878	1.93%	183.37	2.98%	-1.05%
2003Q2	\$7,242,323,443	\$29,925,478	0.41%	183.07	2.01%	-1.59%
2003Q3	\$7,546,182,336	\$106,108,803	1.43%	184.43	2.22%	-0.79%
2003Q4	\$7,852,498,105	\$92,350,239	1.19%	185.13	2.00%	-0.81%
2004Q1	\$6,547,773,034	\$114,035,412	1.77%	186.70	1.82%	-0.04%
2004Q2	\$7,448,978,909	\$206,655,466	2.85%	188.17	2.79%	0.07%
2004Q3	\$7,634,157,835	\$87,975,499	1.17%	189.37	2.68%	-1.51%
2004Q4	\$8,106,892,636	\$254,394,531	3.24%	191.40	3.39%	-0.15%
2005Q1	\$6,758,498,410	\$210,725,376	3.22%	192.37	3.04%	0.18%
2005Q2	\$7,842,128,488	\$393,149,579	5.28%	193.67	2.92%	2.36%
2005Q3	\$7,976,118,546	\$341,960,711	4.48%	196.60	3.82%	0.66%
2005Q4	\$8,275,142,809	\$168,250,173	2.08%	198.43	3.67%	-1.60%
2006Q1	\$7,063,689,378	\$305,190,968	4.52%	199.47	3.69%	0.82%
2006Q2	\$8,081,131,231	\$239,002,743	3.05%	201.27	3.92%	-0.88%
2006Q3	\$8,079,960,694	\$103,842,148	1.30%	203.17	3.34%	-2.04%
2006Q4	\$8,485,383,557	\$210,240,748	2.54%	202.33	1.97%	0.58%
2007Q1	\$7,264,241,899	\$200,552,521	2.84%	204.29	2.42%	0.42%
2007Q2	\$8,285,290,473	\$204,159,242	2.53%	206.66	2.68%	-0.15%
2007Q3	\$8,354,041,416	\$274,080,722	3.39%	207.94	2.35%	1.04%
2007Q4	\$8,712,859,775	\$227,476,218	2.68%	210.46	4.02%	-1.34%
2008Q1	\$7,376,567,132	\$112,325,233	1.55%	212.78	4.16%	-2.61%
2008Q2	\$8,584,992,459	\$299,701,986	3.62%	215.55	4.30%	-0.68%
2008Q3	\$8,909,700,850	\$555,659,434	6.65%	218.92	5.28%	1.37%
2008Q4	\$8,767,149,690	\$54,289,915	0.62%	213.75	1.56%	-0.94%
2009Q1	\$7,305,241,419	-\$71,325,713	-0.97%	212.45	-0.16%	-0.81%
2009Q2	\$8,187,109,636	-\$397,882,823	-4.63%	213.47	-0.96%	-3.67%
2009Q3	\$8,224,048,200	-\$685,652,650	-7.70%	215.42	-1.60%	-6.10%
2009Q4	\$8,324,683,757	-\$442,465,933	-5.05%	216.85	1.45%	-6.50%
2010Q1	\$7,163,173,380	-\$142,068,039	-1.94%	217.54	2.40%	-4.34%
2010Q2	\$8,307,209,522	\$120,099,886	1.47%	217.27	1.78%	-0.31%
2010Q3	\$8,428,314,798	\$204,266,598	2.48%	218.04	1.22%	1.27%
2010Q4	\$8,756,112,112	-\$11,037,578	-0.13%	219.47	1.21%	-1.33%
2011Q1	\$7,296,397,410	-\$8,844,009	-0.12%	222.27	2.18%	-2.30%
2011Q2	\$8,464,669,209	\$277,559,573	3.39%	224.51	3.33%	0.06%
2011Q3	\$8,731,032,505	\$506,984,305	6.16%	226.22	3.75%	2.41%
Average			1.49%		2.45%	-0.96%
Average excluding 2001 and 2009			2.09%		2.72%	-1.04%

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Table 4. Forecast of Sales Tax Increment Fund Remittances, FY 2013 - FY 2022

County	County No	Base Sales Tax		Maximum Sales Tax Increment Fund Remittance									
		FY 2012	Growth Share	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Linn	57	210,507,036	16.36%	2,620,634	5,277,171	7,970,103	10,699,927	13,467,151	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Polk	77	397,708,105	10.29%	1,648,824	3,320,237	5,014,548	6,732,072	8,473,125	10,238,031	12,027,116	13,840,712	15,000,000	15,000,000
Dallas	25	58,996,104	8.04%	1,287,314	2,592,264	3,915,092	5,256,043	6,615,365	7,993,309	9,390,131	10,806,090	12,241,448	13,696,469
Woodbury	97	89,107,656	7.19%	1,152,143	2,320,070	3,503,998	4,704,146	5,920,736	7,153,993	8,404,146	9,671,425	10,956,067	12,258,308
Johnson	52	97,283,452	7.07%	1,132,378	2,280,270	3,443,888	4,623,447	5,819,166	7,031,267	8,259,974	9,505,513	10,768,117	12,048,018
Black Hawk	7	104,505,893	6.40%	1,024,710	2,063,459	3,116,439	4,183,844	5,265,873	6,362,726	7,474,605	8,601,718	9,744,271	10,902,478
Scott	82	144,164,192	4.67%	747,239	1,504,716	2,272,570	3,050,943	3,839,981	4,639,828	5,450,633	6,272,546	7,105,719	7,950,306
Dubuque	31	70,874,760	3.81%	609,705	1,227,763	1,854,289	2,489,398	3,133,208	3,785,838	4,447,410	5,118,044	5,797,867	6,487,003
Story	85	52,261,570	2.84%	455,185	916,606	1,384,348	1,858,498	2,339,145	2,826,376	3,320,282	3,820,955	4,328,487	4,842,972
Muscatine	70	26,871,373	2.27%	363,482	731,944	1,105,454	1,484,081	1,867,895	2,256,967	2,651,370	3,051,175	3,456,459	3,867,294
Cerro Gordo	17	39,804,442	2.19%	351,127	707,063	1,067,877	1,433,633	1,804,400	2,180,247	2,561,243	2,947,459	3,338,965	3,735,836
Clay	21	16,368,637	1.90%	304,486	613,144	926,030	1,243,203	1,564,721	1,890,644	2,221,032	2,555,947	2,895,450	3,239,604
Sioux	84	18,770,406	1.78%	285,765	575,445	869,094	1,166,765	1,468,515	1,774,398	2,084,473	2,398,795	2,717,423	3,040,417
Pottawattamie	78	60,242,836	1.32%	211,557	426,012	643,405	863,777	1,087,168	1,313,619	1,543,172	1,775,871	2,011,757	2,250,875
Henry	44	9,727,985	1.18%	188,332	379,244	572,772	768,951	967,818	1,169,409	1,373,762	1,580,915	1,790,906	2,003,773
Washington	92	10,101,744	1.16%	185,127	372,791	563,026	755,866	951,349	1,149,510	1,350,386	1,554,013	1,760,431	1,969,676
Des Moines	29	30,078,830	1.13%	180,534	363,541	549,055	737,111	927,743	1,120,987	1,316,878	1,515,453	1,716,748	1,920,802
Carroll	14	16,489,379	1.11%	178,285	359,012	542,215	727,928	916,186	1,107,022	1,300,473	1,496,574	1,695,362	1,896,873
Bremer	9	10,581,229	1.03%	164,575	331,405	500,520	671,953	845,733	1,021,895	1,200,470	1,381,492	1,564,993	1,751,009
Clinton	23	28,011,122	0.97%	155,450	313,029	472,768	634,694	798,840	965,234	1,133,907	1,304,891	1,478,218	1,653,920
Wapello	90	22,378,429	0.89%	142,582	287,117	433,633	582,155	732,713	885,333	1,040,044	1,196,874	1,355,853	1,517,010
Marion	63	15,209,410	0.75%	120,506	242,662	366,492	492,018	619,265	748,254	879,011	1,011,559	1,145,923	1,282,127
Iowa	48	10,554,259	0.69%	110,836	223,191	337,085	452,539	569,575	688,215	808,480	930,392	1,053,975	1,179,251
Poweshiek	79	9,028,143	0.65%	104,318	210,065	317,261	425,925	536,079	647,741	760,933	875,676	991,990	1,109,899
Cass	15	8,084,648	0.62%	99,924	201,217	303,897	407,984	513,498	620,456	728,881	838,790	950,205	1,063,147
Buchanan	10	9,369,543	0.61%	98,414	198,177	299,306	401,821	505,740	611,083	717,869	826,118	935,850	1,047,085
Winneshiiek	96	11,387,054	0.61%	98,193	197,732	298,634	400,919	504,605	609,711	716,258	824,264	933,750	1,044,736
Floyd	34	6,315,576	0.58%	92,876	187,025	282,463	379,209	477,281	576,696	677,473	779,631	883,188	988,164
Buena Vista	11	11,141,196	0.55%	87,730	176,661	266,811	358,196	450,833	544,740	639,932	736,429	834,248	933,407
Dickinson	30	14,978,549	0.52%	82,545	166,221	251,044	337,028	424,191	512,548	602,115	692,909	784,947	878,246
Ringgold	80	3,396,304	0.51%	82,059	165,243	249,566	335,044	421,694	509,530	598,570	688,830	780,326	873,076
Cherokee	18	6,035,559	0.50%	79,777	160,647	242,624	325,725	409,964	495,358	581,921	669,670	758,621	848,791
Chickasaw	19	5,328,787	0.50%	79,494	160,077	241,764	324,570	408,510	493,601	579,857	667,295	755,931	845,781
Wright	99	5,631,898	0.46%	74,320	149,657	226,027	303,444	381,920	461,472	542,114	623,861	706,727	790,729
Warren	91	14,126,330	0.46%	73,885	148,782	224,706	301,669	379,687	458,774	538,944	620,213	702,595	786,106
Lee	56	17,908,089	0.46%	72,930	146,858	221,800	297,768	374,778	452,842	531,975	612,193	693,510	775,940
Mahaska	62	10,649,076	0.45%	71,704	144,391	218,074	292,766	368,481	445,234	523,038	601,908	681,858	762,904
Delaware	28	6,732,095	0.42%	67,711	136,349	205,927	276,459	347,957	420,435	493,906	568,383	643,880	720,412
Page	73	6,218,187	0.42%	67,140	135,201	204,193	274,131	345,027	416,895	489,747	563,597	638,459	714,346
Lyon	60	4,352,424	0.42%	67,021	134,960	203,829	273,642	344,412	416,151	488,873	562,591	637,320	713,072
O'Brien	71	6,566,218	0.41%	64,920	130,730	197,442	265,067	333,619	403,110	473,553	544,961	617,347	690,725
Worth	98	2,145,446	0.40%	64,309	129,498	195,581	262,569	330,475	399,311	469,090	539,825	611,529	684,216
Winnebago	95	4,523,809	0.39%	63,105	127,075	191,921	257,656	324,291	391,839	460,313	529,724	600,087	671,413
Kossuth	55	8,437,052	0.38%	60,426	121,680	183,773	246,717	310,524	375,204	440,770	507,235	574,610	642,909
Fayette	33	7,327,279	0.38%	60,185	121,195	183,041	245,734	309,287	373,709	439,014	505,214	572,321	640,348
Crawford	24	6,880,588	0.37%	59,156	119,122	179,910	241,531	303,996	367,317	431,505	496,573	562,532	629,395
Pocahontas	76	2,463,026	0.36%	57,601	115,990	175,180	235,180	296,003	357,659	420,159	483,516	547,740	612,845
Marshall	64	19,798,123	0.36%	57,594	115,977	175,159	235,153	295,968	357,616	420,110	483,459	547,676	612,773
Jackson	49	7,005,094	0.35%	56,698	114,173	172,435	231,496	291,365	352,055	413,576	475,940	539,159	603,243
Clayton	22	6,462,591	0.35%	56,478	113,730	171,767	230,598	290,236	350,690	411,973	474,095	537,069	600,905
Shelby	83	4,877,303	0.31%	50,386	101,463	153,239	205,724	258,929	312,862	367,535	422,956	479,137	536,087
Allamakee	3	5,152,739	0.28%	45,521	91,665	138,442	185,860	233,927	282,652	332,046	382,115	432,871	484,323
Hardin	42	8,474,079	0.28%	44,840	90,294	136,370	183,078	230,426	278,422	327,076	376,397	426,393	477,074

Table 5

SF 2217 Allocation of State Sales Tax Funds After Base Year			
	Base Year	Future Year	Impact Compared to Base Year
Taxable Sales	\$9,000,000	\$10,000,000	\$ 1,000,000
Total State Sales Tax Revenue	540,000	600,000	60,000
Allocation to SAVE Fund	90,000	100,000	10,000
Allocation to Sales Tax Increment Fund	0	50,000	50,000
Allocation to the State General Fund	450,000	450,000	0