



ADMINISTRATIVE RULES – FISCAL IMPACT SUMMARIES

Section 17A.4(3) Iowa Code Supplement requires the Legislative Services Agency (LSA) to analyze the fiscal impact of all administrative rules with an impact of \$100,000 or more and provide a summary of the impact to the Administrative Rules Review Committee (ARRC). Fiscal Impact Statements filed by State agencies can be found on our website at http://staffweb.legis.state.ia.us/lfb/docs/Admin_Rules/arfiscal_notes.htm.

DEAF SERVICES DIVISION – DEPARTMENT OF HUMAN RIGHTS

ARC 5394B

Rule Summary Amends Chapter 1 to align standing committee work of the Commission on the Deaf with agency activities by combining six standing committees into three.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Sam Leto (Ext. 16764)

DENTAL EXAMINERS BOARD – DEPARTMENT OF PUBLIC HEALTH

ARC 5405B

Rule Summary Changes allow licensees or registrants to obtain continuing education credit for a course in Iowa jurisprudence.

Fiscal Impact No fiscal impact.

ARC 5406B

Rule Summary Changes clarify the training, facility, and equipment requirements for applicants for deep sedation/general anesthesia and conscious sedation permits. Also, the changes increase the amount the Board may recoup for the cost of an on-site evaluation of the facility where sedation services are provided, which will include only actual costs up to a maximum of \$500.

Fiscal Impact Minimal fiscal impact. There are approximately five to 10 inspections per year. If the maximum is received for each inspection, the Board will receive an additional \$2,500 to \$5,000 from these fees to cover these costs.

STAFF CONTACT: Lisa Burk (Ext. 17942)

ENVIRONMENTAL PROTECTION COMMISSION – DEPARTMENT OF NATURAL RESOURCES

ARC 5388B

Rule Summary The federal Environmental Protection Agency (EPA) promulgated revisions to the Nonattainment New Source Review (NSR) provisions and the Prevention of Significant Deterioration (PSD) provisions for attainment area. The rule adoptions and revisions are required to reflect the changes in federal regulations.

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The Department originally proposed NSR Reform rules in a notice published as ARC 4005B in the February 16, 2005 Bulletin. The Department was in the process of preparing final rules when the Federal Court of Appeals, District of Columbia, issued a ruling that vacated several provisions of the federal regulations and the Department terminated the rulemaking.

The Department re-started the NSR Reform rulemaking process to comply with the EPA's requirements to modify Iowa's State Implementation Plan (SIP) to adopt NSR Reform. After consultation with both EPA and affected stakeholders, the Department is making changes from the notice previously published as ARC 4005B, including the following:

- The Department is adopting only the PSD portion of the federal NSR Reform regulations. Iowa does not have any nonattainment areas at this time and is not adopting the revisions to nonattainment NSR.
- All federal regulations that were vacated, overturned, or remanded by the Court of Appeals are not included in these proposed rules.

Fiscal Impact No fiscal impact.

Rule Summary Amends rules for cleaning commercial septic tanks and disposal of the waste. Changes include:

ARC 5389B

- Adds and modifies definitions.
- Requires submission of an annual waste management plan.
- Increases fees from \$25 per year to an average of \$500 per year. The fees are based upon volume of waste pumped.
- Specifies inspection requirements for pump trucks and land disposal sites.
- Requires portable toilet waste to be taken only to a public wastewater treatment plant.
- Clarifies land spreading requirements.
- Increases the fines assessed for violation of the rules from \$25 to \$250.

Fiscal Impact The revenue collected from the increase in fees and fines is estimated to be between \$80,000 and \$100,000 annually. Funds generated will be used to contract with counties to provide inspections. The Department estimates 0.25 FTE position will be needed for program administration; however, the legislation does not provide funds for administrative expenditures.

Rule Summary This proposed rule will improve the Department's ability to ensure that hazardous materials from appliances are being handled in an environmentally sound manner by revising the record-keeping and annual reporting requirements, easing storage time limits on Polychlorinated Biphenyls (PCB) articles that are disposed of through a Regional Collection Center (RCC), and incorporating federal requirements. The chapter has been reformatted to be consistent with other chapters.

ARC 5387B

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Fiscal Impact Minimal fiscal impact. Easing the storage time limits for PCB capacitors that are disposed of through a RCC will require fewer PCB shipments, resulting in a cost savings both to the RCC and the demanufacturers. The additional record-keeping requirements may increase the demanufacturer's costs slightly; however, it is necessary to ensure that refrigerants, PCB capacitors, and mercury switches are being removed and handled properly.

ARC 5386B

Rule Summary This rulemaking is in response to House File 2362 (FY 2007 Mercury Free Recycling Act). The Act requires a vehicle manufacturer to implement a system to remove, collect, and recover mercury switches from end-of-life vehicles.

Fiscal Impact Minimal fiscal impact.

STAFF CONTACT: Debra Kozel (Ext. 16767)

DEPARTMENT OF HUMAN SERVICES

ARC 5392B

Rule Summary Changes give child protective supervisors sole authority to approve extensions of time to complete dependent adult abuse assessments and evaluations; rescinds the section that repeats Code language on who has access to dependent adult abuse information; and clarifies that the Department of Human Services (DHS) does not divulge the name of the individual who made the report of dependent adult abuse.

Fiscal Impact No fiscal impact.

ARC 5368B – SPECIAL REVIEW

Rule Summary Eliminates Medicaid coverage for Rehabilitative Treatment Services (RTS) for children and rehabilitation for adults with chronic mental illness and replaces them with a new service category in Medicaid called, Remedial Services to Treat Symptoms or Causes of a Psychological Disorder.

Fiscal Impact The estimated net effect of this rule change in FY 2007 is a total increase of \$5.2 million. This includes a reduction of \$8.3 million in federal funds, an increase of \$7.6 million in General Fund money, and an increase of \$5.9 million in county funds.

The reduction in federal funds is due to changes in service definitions. The new definitions decrease the amount of State spending that can be matched with federal funds. It is estimated that matchable services will be 29.0% less in FY 2007 and FY 2008 than in FY 2006.

The increases in State and county expenditures result from several factors:

- The State and counties paying 100.0% from the Child Welfare budget for some services formerly matched by federal Medicaid.
- The State and counties paying 100.0% from the Mental Health budgets for some services formerly matched by federal Medicaid.
- Extending eligibility for Remedial Services to children in the subsidized adoption program and special needs children in schools.

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- Expanding eligible adult diagnoses from chronic mental illness to include mental illness.

The Department of Human Services (DHS) estimates that State expenses associated with the RTS changes can be funded within the FY 2007 Medicaid appropriation; however, additional funding may be necessary to pay for the ARO service changes. It is unknown how counties will adjust to the increased costs.

ARC 5372B – SPECIAL REVIEW

Rule Summary

The changes relate to Group Care and propose a change in the methodology for establishing “maintenance” and “child welfare service” payment rates. The changes are also associated with the child welfare redesign and separating the child welfare service system from Medicaid.

Currently, the service of Group Care includes maintenance, child welfare supportive services, and rehabilitative treatment services (RTS). Effective November 1, 2006, RTS will become remedial services, which is the provision of medical-related treatment to children at home, in foster family care, and in group care facilities. This rule change separates costs associated with remedial services under Group Care so they may be paid under Medicaid.

Maintenance and child welfare supportive services provided under Group Care will continue as is until further rules are adopted. The DHS is currently exploring payment methodology options for calculating rates paid to eligible group care providers that will provide maintenance and social child welfare services. These rates will be separate from those paid for the provision of remedial services under Medicaid. It is expected that the DHS will adopt the new rate methodology for maintenance and child welfare services provided under Group Care to take effect by November 1.

Fiscal Impact

The fiscal impact cannot be determined; however, the impact is likely to be significant. The costs associated with maintenance and child welfare services in Group Care will be determined when a final rate setting methodology is established. The estimate for the cost of providing remedial services under Medicaid is provided above under ARC 5368B.

STAFF CONTACT: Lisa Burk (Ext. 17942)

INSURANCE DIVISION – DEPARTMENT OF COMMERCE

ARC 5409B

Rule Summary

Clarifies limitations on the receipt of gifts and loans by insurance producers. Also, requires an insurer to report to the Department of Public Health when information is received from an applicant or policyholder regarding a human immunodeficiency virus (HIV) test as now required by Section 505.16(2), Code of Iowa.

Fiscal Impact

No fiscal impact.

ARC 5408B

Rule Summary

Updates and clarifies duties and procedures for risk retention groups, purchasing groups, and for insurance producers and nonadmitted insurers to follow in order to sell excess and surplus lines insurance.

Fiscal Impact

No fiscal impact.

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ARC 5407B
Rule Summary Updates the rules to reflect recent changes to the National Association of Insurance Commissioners (NAIC) model regulation on viatical settlements. (A viatical settlement allows one to invest in another person's life insurance policy.) Iowa viatical settlement brokers and providers are to comply with these rules for all viatical settlement purchase agreements issued on or after January 1, 2007.

Fiscal Impact No fiscal impact.

ARC 5410B
Rule Summary Adopts new Chapter 93, which provides standards for aggregated derivative transactions among affiliates in an insurance company holding system; provides standards for conduit and external qualified counterparties; and defines which aggregated transactions and conduit derivative transactions are not subject to the notification requirements in Section 521A.5(1), Code of Iowa.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Sam Leto (Ext. 16764)

IOWA FINANCE AUTHORITY

ARC 5381B
Rule Summary Adopts the 2007 Low-Income Housing Tax Credit Qualified Allocation Plan.

Fiscal Impact No fiscal impact. The changes to the proposed rules after notice do not change the fiscal impact.

ARC 5289B and ARC 5376B
Rule Summary The notice proposed to amend Chapter 12 by incorporating by reference an updated and revised Compliance Manual to replace the current Compliance Manual. The Authority is terminating the rule making.

Fiscal Impact No fiscal impact.

ARC 5346B – SPECIAL REVIEW
Rule Summary Establishes rules for awarding grants to small communities for the construction or upgrading of wastewater treatment facilities.

Fiscal Impact The fiscal impact cannot be determined. It is unknown how many communities will take advantage of the program or to what extent. There will be no appreciable fiscal impact beyond the amount specifically appropriated for the program by the General Assembly in HF 2782 (FY 2007 Capitals Appropriations Act). The Act appropriated \$4.0 million from the Federal Economic Stimulus and Jobs Holding Account. That Act also stated it is the intent of the General Assembly to appropriate \$4.0 million annually for FY 2008 through FY 2016.

STAFF CONTACT: Ron Robinson (Ext. 16256)

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (IPERS)

ARC 5401B
Rule Summary Amends several chapters of the Iowa Administrative Code relating to IPERS resulting from enactment of HF 729 (FY 2007 Public Pension Omnibus Act). The changes include increasing the contribution rates for State and local government employers and employees, effective July 1, 2007.

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Fiscal Impact The estimated total IPERS-covered employer increases from all funds are \$17.0 million for FY 2008 and \$35.3 million for FY 2009, as shown in the following table. These increases are compared to rates under the prior law.

(Dollars in Millions)

<u>Employer</u>	<u>FY 2008</u>	<u>FY 2009</u>
State	\$ 3.1	\$ 6.5
Board of Regents	0.1	0.3
Counties	2.5	5.2
Cities	2.2	4.5
Schools	7.7	15.9
Community Colleges	0.4	0.9
Other	1.0	2.0
Total Regular	<u>\$ 17.0</u>	<u>\$ 35.3</u>

The estimated total IPERS-covered employee increases total \$11.3 million for FY 2008 and \$23.5 million for FY 2009. These increases are compared to rates under the prior law.

Attachment A provides a detailed description of current and adjusted employer and employee contribution rates, as referenced in the fiscal note for HF 729.

STAFF CONTACT: Sam Leto (Ext. 16764) Ron Robinson (Ext. 16256)

LABOR SERVICES DIVISION – DEPARTMENT OF WORKFORCE DEVELOPMENT

ARC 5391B

Rule Summary The rule rescinds the requirement that contractors using more than one name obtain separate registration numbers for each name, and change the format of registration numbers.

Fiscal Impact Minimal fiscal impact. A small decrease in the number of paid registrations is anticipated.

STAFF CONTACT: Ron Robinson (Ext. 16256)

MEDICAL EXAMINERS BOARD – DEPARTMENT OF PUBLIC HEALTH

ARC 5379B

Rule Summary Changes allow the Board to take action if a licensee fails to complete the fingerprint process. Also, makes technical changes to newly adopted Chapters 24 and 25 to change the term “public” to “open” in reference to records in these chapters.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Lisa Burk (Ext. 17942)

NATURAL RESOURCE COMMISSION – DEPARTMENT OF NATURAL RESOURCES

ARC 5385B

Rule Summary The rulemaking will improve the procedural processes involved in contested case proceedings and make the procedural processes easier for the parties involved, including the public who appear with or without legal representation. It is possible that clarifications to the procedural rules will allow less time spent in procedural

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disputes in contested case proceedings and will, therefore, prevent costs to the regulated community.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Debra Kozel (Ext. 16767)

DEPARTMENT OF NATURAL RESOURCES – SPECIAL REVIEW

ARC 5144B

Rule Summary Establishes a river otter trapping season and specifies quotas, zones, tagging, and reporting requirements.

Fiscal Impact Minimal fiscal impact.

STAFF CONTACT: Debra Kozel (Ext. 16767)

NURSING BOARD – DEPARTMENT OF PUBLIC HEALTH

ARC 5412B

Rule Summary Changes simplify language for notice of disciplinary proceedings and making application for reinstatement.

Fiscal Impact No fiscal impact.

STAFF CONTACT: Lisa Burk (Ext. 17942)

PHARMACY EXAMINERS BOARD – DEPARTMENT OF PUBLIC HEALTH

ARC 4758B and ARC 5399B

Rule Summary Terminates the notice for ARC 4758B relating to the production of prescription fill data.

Fiscal Impact No fiscal impact.

ARC 5398B

Rule Summary Requires a pharmacy that intends to close to notify all current patients with active prescriptions regarding the intended closure at least two weeks in advance of the closure date, and to inform patients of their right to transfer their prescriptions to a pharmacy of their choice. Exceptions to the required pre-notification are provided in the event of an emergency or unforeseeable closure.

Fiscal Impact No fiscal impact.

ARC 5397B

Rule Summary Adds to the list of grounds for disciplinary action if a pharmacy or pharmacist fails to provide any required pharmacy or controlled substances records to the Board in a timely manner. The requirement for timely provision of records already exists in Board rules – this amendment adds the specific ground for disciplinary action, but does not change the current regulatory requirement.

Fiscal Impact The fiscal impact cannot be determined. There could be a potential fiscal impact if an increase in administrative disciplinary action occurs due to the rule change.

STAFF CONTACT: Lisa Burk (Ext. 17942)

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DEPARTMENT OF PUBLIC SAFETY

Rule Summary	Amends Chapter 4 and adopts new Chapter 91 to implement procedures, requirements, and forms for the issuance and denial of weapons permits.	ARC 5396B
Fiscal Impact	No fiscal impact.	
Rule Summary	Amends Chapter 4 and adopts new Chapter 95 to update provisions for seized or forfeited weapons.	ARC 5395B
Fiscal Impact	No fiscal impact.	
Rule Summary	Amends Chapter 5 and adopts the following new Chapters: Chapter 201, "General Fire Safety Requirements," Chapter 202, "Requirements for Specific Occupancies," and Chapter 210, "Smoke Detectors," with the adoption of the International Fire Code, 2006 Edition.	ARC 5375B
Fiscal Impact	No fiscal impact.	
Rule Summary	Amends Chapter 7 and adopts new Chapter 155 to update the requirements for testing of body tissues and fluids for alcohol and drug levels.	ARC 5373B
Fiscal Impact	No fiscal impact.	
Rule Summary	Amends Chapter 8 and adopts new Chapter 81 to update current rules governing the collection, handling, and dissemination of criminal intelligence information.	ARC 5378B
Fiscal Impact	No fiscal impact.	
Rule Summary	Rescinds Chapter 9 and adopts new Chapter 35 to update current rules for procedures for accepting and processing complaints against employees of the Department of Public Safety.	ARC 5377B
Fiscal Impact	No fiscal impact.	
Rule Summary	Rescinds Chapter 12 and adopts new Chapter 150 to update rules related to the general operations of the DCI Criminalistics Laboratory.	ARC 5374B
Fiscal Impact	No fiscal impact.	
Rule Summary	Rescinds Chapter 19 and adopts new Chapter 89 to update rules for the Missing Persons Information Clearinghouse and the AMBER Alert Program.	ARC 5393B
Fiscal Impact	No fiscal impact.	
Rule Summary	Updates references to national codes in the State Building Code. The rule also updates the plan review fee schedule and provides criteria for inspections of new construction.	ARC 5404B

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Fiscal Impact The fiscal impact for these rules cannot be determined since the additional plan review and inspection workload is unknown at this time. The Department will require additional inspections, which initially will be carried out via contract with a third party inspection service.

ARC 5402B

Rule Summary Updates the State Historic Building Code.

Fiscal Impact No fiscal impact.

ARC 5403B

Rule Summary Senate File 2394 (FY 2007 Manufactured Home Regulation Act) transferred responsibility for licensing of manufactured housing retailers, manufacturers, and distributors from the Department of Transportation (DOT) to the Department of Public Safety (DPS), effective January 1, 2007. These rules establish procedures and requirements for the licensing program under the direction of the State Building Code Commissioner.

Fiscal Impact Senate File 2394 increased the license fee from \$70 collected every two years by the DOT, to \$100 collected annually by the DPS. The DPS anticipates receiving approximately \$13,000 annually; however, the DOT will no longer collect the bi-annual license fee, which is a decrease to the Road Use Tax Fund of approximately \$9,000. The licensing fee change results in an estimated \$17,000 in new net revenue over a two-year period. One inspector position will be created and shared with other programs and one part of one position will process license applications and renewals and be shared with three other programs.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

DEPARTMENT OF REVENUE

ARC 5411B

Rule Summary Implements SF 2409 (FY 2007 School Tuition Organization Tax Credit Act), which creates an individual income tax credit for contributions to a School Tuition Organization. The contribution may not be claimed as a deduction from Iowa income tax. Tax credits are equal to 65.0% of the contribution and are limited to a total of \$2.5 million for tax year 2006 and \$5.0 million for succeeding tax years.

Fiscal Impact The School Tuition Organization Tax Credit will have an estimated fiscal impact of \$2.5 million for FY 2007 and \$5.0 million for FY 2008 and each subsequent fiscal year, as reflected in the fiscal note for SF 2409.

STAFF CONTACT: Jess Benson (Ext. 14613)

SECRETARY OF STATE

ARC 5390B

Rule Summary Section 372.13(2), Code of Iowa, as amended by HF 2282 (FY 2007 Direct Election of Mayor Act), made changes that affect the ability of county commissioners of elections to conduct special elections to fill vacancies in elective city offices. The revised language shortens the time period between the deadline for a city to notify the county commissioner of the proposed date of a special election and the date of the special election. The rule amends Chapter 21 to reflect this change.

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Fiscal Impact No fiscal impact.

STAFF CONTACT: Douglas Wulf (Ext. 13250)

TREASURER OF STATE

ARC 5383B and ARC 5384B

Rule Summary Provides procedures for implementing House File 2661 (FY 2007 Linked Investment for Tomorrow Program Act). The rule also establishes the application process, and provides certification of deposit qualifications, loan qualifications, and small business requirements. These changes were also filed emergency under ARC 5384B.

Fiscal Impact The estimated fiscal impact cannot be determined; however, it could be significant. The chart below, as referenced in the fiscal note for HF 2661, provides a range of LIFT loans and the amount of "Foregone Interest," or interest that the State General Fund would not receive, assuming a deposit by the State Treasurer in a financial institution at a 3.0% discount.

Outstanding LIFT Loans	Foregone Interest
\$10,000,000	\$300,000
\$20,000,000	\$600,000
\$30,000,000	\$900,000
\$40,000,000	\$1,200,000
\$50,000,000	\$1,500,000
\$60,000,000	\$1,800,000
\$70,000,000	\$2,100,000
\$80,000,000	\$2,400,000
\$90,000,000	\$2,700,000
\$100,000,000	\$3,000,000
\$108,000,000	\$3,240,000

STAFF CONTACT: Sam Leto (Ext. 16764)

UTILITIES DIVISION – DEPARTMENT OF COMMERCE

ARC 5380B

Rule Summary Amends procedural rules to delegate the authority to issue procedural orders to one Utilities Board member or specified officials.

Fiscal Impact No fiscal impact.

ARC 5400B

Rule Summary Amends filing requirements and procedures for determining eligibility for wind energy production or renewable energy tax credits and forwarding applications to the Department of Revenue.

Fiscal Impact No fiscal impact.

ARC 5382B

Rule Summary The Utilities Board issued an order proposing that the requirements for natural gas and electric line extensions be revised. These rule changes implement that order.

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Fiscal Impact No fiscal impact to the State or public utilities. There may be additional costs for those developers who do not complete construction projects within five years of the extensions.

STAFF CONTACT: Sam Leto (Ext. 16764)

DEPARTMENT OF VETERANS AFFAIRS

ARC 5180B and ARC 5179B

Rule Summary Implements the Injured Veterans Grant Program, providing \$10,000 in increments of \$2,500 if the injured veteran continues to be hospitalized or is receiving treatment from the military or Veterans' Administration.

Fiscal Impact House File 2080 (FY 2007 Military Homeowner, Supplemental Appropriations Act) appropriated \$1.0 million for FY 2007, and SF 2312 (FY 2007 Veterans Appreciation Benefit Act) provided for expenditure of the funds.

STAFF CONTACT: Sue Lerdal (Ext. 17794)

Attachment A

House File 729 – Public Pensions Omnibus IPERS

Employer	Active Member Counts	FY 2005 Covered Payroll	Fiscal Year	Current Law Employer Contribution Rate	Adjusted Employer Contribution Rate	Rate Change	Employer Total Contribution	Current Law Employee Contr. Rate	Adjusted Employee Contribution Rate	Rate Change	Total Employee Contribution Change	Average Change Per Employee
State	19,584	919,560,703	FY 2005	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	19,584	956,343,131	FY 2006	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	19,584	994,593,856	FY 2007	5.75%	5.75%	0.30%	0	3.70%	3.70%	0.00%	0	0
	19,584	1,034,377,610	FY 2008	5.75%	6.05%	0.30%	3,103,133	3.70%	3.90%	0.20%	2,068,755	106
	19,584	1,075,752,715	FY 2009	5.75%	6.35%	0.30%	6,454,516	3.70%	4.10%	0.20%	4,303,011	220
	19,584	1,118,782,823	FY 2010	5.75%	6.65%	0.30%	10,069,045	3.70%	4.30%	0.20%	6,712,697	343
	19,584	1,163,534,136	FY 2011	5.75%	6.95%	0.30%	13,962,410	3.70%	4.50%	0.20%	9,308,273	475
	19,584	1,210,075,502	FY 2012	5.75%	6.95%	0.00%	14,520,906	3.70%	4.50%	0.00%	9,680,604	494
Board of Regents	2,111	40,957,912	FY 2005	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	2,111	42,596,228	FY 2006	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	2,111	44,300,078	FY 2007	5.75%	5.75%	0.30%	0	3.70%	3.70%	0.00%	0	0
	2,111	46,072,081	FY 2008	5.75%	6.05%	0.30%	138,216	3.70%	3.90%	0.20%	92,144	44
	2,111	47,914,964	FY 2009	5.75%	6.35%	0.30%	287,490	3.70%	4.10%	0.20%	191,660	91
	2,111	49,831,563	FY 2010	5.75%	6.65%	0.30%	448,484	3.70%	4.30%	0.20%	298,989	142
	2,111	51,824,825	FY 2011	5.75%	6.95%	0.30%	621,898	3.70%	4.50%	0.20%	414,599	196
	2,111	53,897,818	FY 2012	5.75%	6.95%	0.00%	646,774	3.70%	4.50%	0.00%	431,183	204
County	23,845	745,864,664	FY 2005	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	23,845	775,699,251	FY 2006	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	23,845	806,727,221	FY 2007	5.75%	5.75%	0.30%	0	3.70%	3.70%	0.00%	0	0
	23,845	838,996,309	FY 2008	5.75%	6.05%	0.30%	2,516,989	3.70%	3.90%	0.20%	1,677,993	70
	23,845	872,556,162	FY 2009	5.75%	6.35%	0.30%	5,235,337	3.70%	4.10%	0.20%	3,490,225	146
	23,845	907,458,408	FY 2010	5.75%	6.65%	0.30%	8,167,126	3.70%	4.30%	0.20%	5,444,750	228
	23,845	943,756,745	FY 2011	5.75%	6.95%	0.30%	11,325,081	3.70%	4.50%	0.20%	7,550,054	317
	23,845	981,507,014	FY 2012	5.75%	6.95%	0.00%	11,778,084	3.70%	4.50%	0.00%	7,852,056	329
City	21,781	639,908,949	FY 2005	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	21,781	665,505,307	FY 2006	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	21,781	692,125,519	FY 2007	5.75%	5.75%	0.30%	0	3.70%	3.70%	0.00%	0	0
	21,781	719,810,540	FY 2008	5.75%	6.05%	0.30%	2,159,432	3.70%	3.90%	0.20%	1,439,621	66
	21,781	748,602,962	FY 2009	5.75%	6.35%	0.30%	4,491,618	3.70%	4.10%	0.20%	2,994,412	137
	21,781	778,547,080	FY 2010	5.75%	6.65%	0.30%	7,006,924	3.70%	4.30%	0.20%	4,671,282	214
	21,781	809,688,963	FY 2011	5.75%	6.95%	0.30%	9,716,268	3.70%	4.50%	0.20%	6,477,512	297
	21,781	842,076,522	FY 2012	5.75%	6.95%	0.00%	10,104,918	3.70%	4.50%	0.00%	6,736,612	309
Schools	74,830	2,266,220,746	FY 2005	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	74,830	2,356,869,576	FY 2006	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	74,830	2,451,144,359	FY 2007	5.75%	5.75%	0.30%	0	3.70%	3.70%	0.00%	0	0
	74,830	2,549,190,133	FY 2008	5.75%	6.05%	0.30%	7,647,570	3.70%	3.90%	0.20%	5,098,380	68
	74,830	2,651,157,739	FY 2009	5.75%	6.35%	0.30%	15,906,946	3.70%	4.10%	0.20%	10,604,631	142
	74,830	2,757,204,048	FY 2010	5.75%	6.65%	0.30%	24,814,836	3.70%	4.30%	0.20%	16,543,224	221
	74,830	2,867,492,210	FY 2011	5.75%	6.95%	0.30%	34,409,907	3.70%	4.50%	0.20%	22,939,938	307
	74,830	2,982,191,898	FY 2012	5.75%	6.95%	0.00%	35,786,303	3.70%	4.50%	0.00%	23,857,535	319
Community Colleges	3,659	128,350,692	FY 2005	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	3,659	133,484,720	FY 2006	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	3,659	138,824,108	FY 2007	5.75%	5.75%	0.30%	0	3.70%	3.70%	0.00%	0	0
	3,659	144,377,073	FY 2008	5.75%	6.05%	0.30%	433,131	3.70%	3.90%	0.20%	288,754	79
	3,659	150,152,156	FY 2009	5.75%	6.35%	0.30%	900,913	3.70%	4.10%	0.20%	600,609	164
	3,659	156,158,242	FY 2010	5.75%	6.65%	0.30%	1,405,424	3.70%	4.30%	0.20%	936,949	256
	3,659	162,404,572	FY 2011	5.75%	6.95%	0.30%	1,948,855	3.70%	4.50%	0.20%	1,299,237	355
	3,659	168,900,754	FY 2012	5.75%	6.95%	0.00%	2,026,809	3.70%	4.50%	0.00%	1,351,206	369
Other: Townships Multi-Units Utilities	8,469	289,014,587	FY 2005	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	8,469	300,575,170	FY 2006	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	8,469	312,598,177	FY 2007	5.75%	5.75%	0.30%	0	3.70%	3.70%	0.00%	0	0
	8,469	325,102,104	FY 2008	5.75%	6.05%	0.30%	975,306	3.70%	3.90%	0.20%	650,204	77
	8,469	338,106,189	FY 2009	5.75%	6.35%	0.30%	2,028,637	3.70%	4.10%	0.20%	1,352,425	160
	8,469	351,630,436	FY 2010	5.75%	6.65%	0.30%	3,164,674	3.70%	4.30%	0.20%	2,109,783	249
	8,469	365,695,654	FY 2011	5.75%	6.95%	0.30%	4,388,348	3.70%	4.50%	0.20%	2,925,565	345
	8,469	380,323,480	FY 2012	5.75%	6.95%	0.00%	4,563,882	3.70%	4.50%	0.00%	3,042,588	359
Total Regular	154,279	5,029,878,253	FY 2005	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	154,279	5,231,073,383	FY 2006	5.75%	5.75%	0.00%	0	3.70%	3.70%	0.00%	0	0
	154,279	5,440,313,318	FY 2007	5.75%	5.75%	0.30%	0	3.70%	3.70%	0.20%	0	0
	154,279	5,657,925,851	FY 2008	5.75%	6.05%	0.30%	16,973,778	3.70%	3.90%	0.20%	11,315,852	73
	154,279	5,884,242,885	FY 2009	5.75%	6.35%	0.30%	35,305,457	3.70%	4.10%	0.20%	23,536,972	153
	154,279	6,119,612,601	FY 2010	5.75%	6.65%	0.30%	55,076,513	3.70%	4.30%	0.20%	36,717,676	238
	154,279	6,364,397,105	FY 2011	5.75%	6.95%	0.30%	76,372,765	3.70%	4.50%	0.20%	50,915,177	330
	154,279	6,618,972,989	FY 2012	5.75%	6.95%	0.00%	79,427,676	3.70%	4.50%	0.00%	52,951,784	343