

2015 SESSION FISCAL REPORT

**86th General Assembly
State of Iowa**

**Fiscal Services Division
Legislative Services Agency
July 2015**

July 2015

Members of the 86th General Assembly of Iowa and Other Interested Citizens:

The **2015 Session Fiscal Report**, issued by the Fiscal Services Division of the Legislative Services Agency, contains a summary of fiscal information and legislation enacted by the 2015 Session of the 86th General Assembly.

This Report is intended to provide interested persons with information on General Fund and non-General Fund appropriations, receipts, and legislation that has a significant fiscal impact on the State of Iowa.

Included in this Report is the following information: appropriations summary; General Fund balance sheet; balance sheets for various other funds; and bill summaries for subcommittee and other miscellaneous appropriation acts. Also included are the final action versions of the fiscal notes issued during the Legislative Session for all enacted legislation with a fiscal impact of \$100,000 or more.

Fiscal Services Division staff members are available to answer any questions concerning the contents of this document.

Sincerely,



Holly M. Lyons,
Fiscal Services Division Director

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Budget Recap for FY 2014 – FY 2016

(formerly “Year in Review”)

FY 2014. The FY 2014 General Fund budget ended the fiscal year with a surplus of \$706.8 million. This was \$174.3 million less than the revised estimated surplus in place during the 2014 Session. Several factors contributed to the drop in the surplus:

- Net General Fund receipts for FY 2014 ended the year \$167.5 million (2.5%) less than was originally estimated.
- The final surplus carryforward ended the fiscal year at \$679.3 million. This amount was \$138.6 million more than estimated when the FY 2014 budget was first enacted. The growth of the surplus carryforward was the result of a larger than anticipated General Fund surplus in FY 2013 and lower than anticipated expenditures from the FY 2014 Performance of Duty appropriation.
- Net appropriations (after reversions) were \$14.3 million (0.2%) less than the initial budget, due to reversions and adjustments to standing appropriations.

During FY 2014, the net General Fund receipts totaled \$6,489.1 million, a reduction of \$279.7 million (4.1%) compared to FY 2013. Of this reduction, \$120.3 million was due to the transfer of all cigarette and tobacco taxes to the Health Care Trust Fund in FY 2014 to be used for funding of the Medicaid Program.

Personal income tax experienced a reduction of \$239.2 million (7.0%), although \$84.6 million is related to the payment of the new Taxpayers Trust Fund Tax Credit enacted in 2013. The General Fund received a FY 2014 transfer of \$84.6 million in FY 2014 from the Taxpayer Trust Fund Tax Credit Fund to reimburse the General Fund for the tax credits.

The combined balances in the Cash Reserve and Economic Emergency Funds totaled \$669.9 million in FY 2014.

FY 2015. According to a preliminary spring 2015 report by the National Conference of State Legislatures (NCSL), state fiscal conditions remain stable. Most states, including Iowa are at or above the revenue forecast, while five states are not expected to reach their respective FY 2015 forecasts. The Iowa Revenue Estimating Conference (REC) met on March 19, 2015, and lowered the December estimate for FY 2015 by \$89.7 million. The reduction of the estimate was largely due to the enactment of SF 126 (Internal Revenue Code Update Act) in February 2015. Senate File 126, which is estimated to reduce FY 2015 revenue by \$99.0 million, conforms Iowa’s revenue laws to incorporate federal changes enacted from January 1, 2014, through January 1, 2015. The Act was also applied retroactively to tax year 2014. Despite the reduction, the March estimate of the REC for FY 2015 net General Fund receipts totaled \$6,767.4 million, an increase of \$278.3 million (4.3%) compared to actual FY 2014.

The total funds available in the General Fund for FY 2015 are estimated at \$7,409.6 billion. This includes the REC estimate of \$6,767.4 million and a surplus carryforward balance of \$642.2 million. Net General Fund appropriations for FY 2015 total \$7,124.2 million. This includes previously enacted appropriations of \$6,994.3 million and supplemental appropriations totaling \$134.9 million. The supplemental appropriations (passed in HF 666 FY 2015 Supplemental Appropriations Act) included \$43.0 million to help fund the projected shortfall in Medicaid for FY 2015. Senate File 505 (Health and Human Services Appropriations Act) also included various budget adjustments that provided another \$15.8 million for Medicaid in FY 2015. Another significant supplemental appropriation included in HF 666 was \$55.7 million for State School Aid to be allocated to school districts in FY 2016.

The FY 2015 General Fund surplus, prior to vetoes, is estimated to be \$285.4 million and the combined balances in the Cash Reserve and Economic Emergency Funds total \$696.4 million. In addition, the Taxpayers Trust Fund has a balance of \$8.1 million, which, by statute, is not a large enough balance to trigger a tax credit for qualified individuals for tax year 2015.

FY 2016. For FY 2016, most economic indicators continue to be positive. One set of indicators, the Department of Revenue’s Iowa Leading Indicators Index, has declined from September 2014 high point. In April, only two of the eight indicators contributed positively to the index. The March REC lowered the FY 2016

December estimate of \$7,194.6 million by \$19.1 million (0.3%) to \$7,175.5 million. However, the revised estimate represents revenue growth of \$408.1 million (6.0%) compared to the March estimate for FY 2015.

The FY 2016 General Fund budget enacted by the 2015 General Assembly was based on total available revenue of \$7,433.0 million. This includes the March 2015 revenue estimate of \$7,175.5 million, net revenue increases of \$9.2 million enacted during the 2015 Legislative Session, and a surplus carryforward balance of \$248.3 million.

The General Assembly appropriated \$7,175.2 million from the General Fund for FY 2016, an increase of \$46.0 million (0.6%) compared to the FY 2015 appropriations (including \$134.9 million in supplemental appropriations). The FY 2016 appropriations were \$185.4 million below the expenditure limitation.

The ending balance (surplus) for FY 2016 is estimated to be \$262.8 million and the reserve funds are estimated to be at the statutory maximum of \$718.7 million, of 10.0% of the adjusted revenue estimate. The balance in the Taxpayers Trust Fund for FY 2016 will remain at \$8.1 million, as the required statutory criteria that would enable the Trust Fund to receive additional funding, was not met.

Summary of the Governor's Vetoes. The Governor used his veto authority on several appropriation bills passed by the General Assembly during the 2015 Legislative Session. The Governor item vetoed \$78.9 million from HF 666 (FY 2015 Supplemental Appropriations Act). House File 666 appropriated a total of \$134.9 million in General Fund supplemental appropriations that included \$55.7 million for K-12 schools, \$10.0 million for future debt reduction, and \$8.9 million for community colleges and Regents universities, which the Governor vetoed.

The Governor also item vetoed appropriations in SF 505 (Health and Human Services Appropriations Act) totaling \$6.6 million in FY 2016 and \$3.3 million in FY 2017. Of this, \$6.4 million in FY 2016 and \$3.2 million in FY 2017 was appropriated to keep the Mount Pleasant Mental Health Institute operational. The Governor had recommended closing both the Mount Pleasant and Clarinda Mental Health Institutes. The Governor also item vetoed a law change in SF 510 (Standing Appropriations Act) that shifted the funding for payment of State Appeal Board Claims (estimated at \$3.0 million per year) from the General Fund to the Economic Emergency Fund beginning in FY 2016. As a result of the veto, the \$3.0 million budgeted for State Appeal Board claims will be appropriated from the General Fund.

The net impact of the Governor's vetoes increases the estimated FY 2015 General Fund surplus by \$78.9 million and the FY 2016 surplus by \$88.9 million. The table on the next page summarizes the impact of the Governor's vetoes on the General Fund budget.

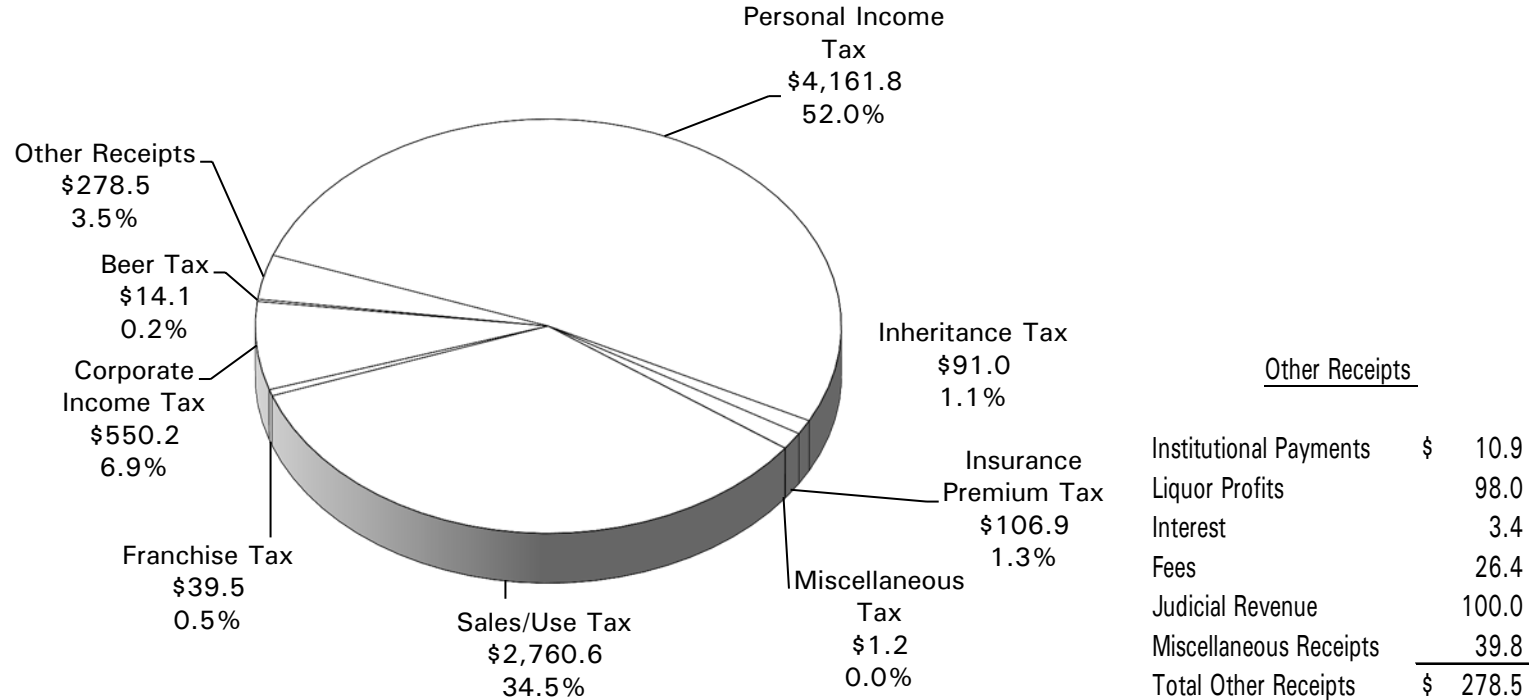
State of Iowa
Summary of the General Fund Budget
(Dollars in Millions)

	FY 2015			FY 2016			FY 2017		
	Leg. Action	Gov Vetoes	Enacted	Leg. Action	Gov Vetoes	Enacted	Leg. Action	Gov Vetoes	Enacted
Funds Available:									
Net Receipts	\$ 6,767.4		\$ 6,767.4	\$ 7,175.5		\$ 7,175.5	\$ 7,462.5		\$ 7,462.5
Legislative Revenue Adjustments	0.0		0.0	9.2	2.0	11.2	4.0	2.0	6.0
Subtotal Receipts	<u>6,767.4</u>	<u>0.0</u>	<u>6,767.4</u>	<u>7,184.7</u>	<u>2.0</u>	<u>7,186.7</u>	<u>7,466.5</u>	<u>2.0</u>	<u>7,468.5</u>
Surplus Carryforward (Econ. Emer. Fund)	\$ 642.2		\$ 642.2	\$ 248.3		\$ 248.3	\$ 223.2		\$ 223.2
Carryforward from Governor's Vetoes					78.7	78.7		88.9	88.9
Veto of EEF State Appeal Board Approp.					3.0	3.0		3.0	3.0
Total Surplus Carryforward	<u>\$ 642.2</u>	<u>\$ 0.0</u>	<u>\$ 642.2</u>	<u>\$ 248.3</u>	<u>\$ 81.7</u>	<u>\$ 330.0</u>	<u>\$ 223.2</u>	<u>\$ 91.9</u>	<u>\$ 315.2</u>
Total Funds Available	<u>\$ 7,409.6</u>	<u>\$ 0.0</u>	<u>\$ 7,409.6</u>	<u>\$ 7,433.0</u>	<u>\$ 83.7</u>	<u>\$ 7,516.7</u>	<u>\$ 7,689.7</u>	<u>\$ 93.9</u>	<u>\$ 7,783.7</u>
Expenditure Limitation				\$ 7,360.6	\$ 83.7	\$ 7,444.2	\$ 7,614.5	\$ 93.9	\$ 7,708.4
Estimated Appropriations and Expenditures:									
Appropriations	\$ 6,994.3		\$ 6,994.3	\$ 7,175.2	\$ - 3.5	\$ 7,171.7	\$ 2,423.5	\$ - 0.3	\$ 2,423.2
Supplemental/Deappropriations	134.9	- 78.9	56.0						
Total Appropriations	<u>\$ 7,129.2</u>	<u>\$ - 78.9</u>	<u>\$ 7,050.3</u>	<u>\$ 7,175.2</u>	<u>\$ - 3.5</u>	<u>\$ 7,171.7</u>	<u>\$ 2,423.5</u>	<u>\$ - 0.3</u>	<u>\$ 2,423.2</u>
Reversions									
Operations	- 5.0		- 5.0	- 5.0		- 5.0	- 5.0		- 5.0
Item Vetoes					- 1.7	- 1.7		- 0.8	- 0.8
Net Appropriations	<u>\$ 7,124.2</u>	<u>\$ - 78.9</u>	<u>\$ 7,045.3</u>	<u>\$ 7,170.2</u>	<u>\$ - 5.2</u>	<u>\$ 7,165.0</u>	<u>\$ 2,418.5</u>	<u>\$ - 1.1</u>	<u>\$ 2,417.4</u>
Ending Balance - Surplus	<u>\$ 285.4</u>	<u>\$ 78.9</u>	<u>\$ 364.3</u>	<u>\$ 262.8</u>	<u>\$ 88.9</u>	<u>\$ 351.7</u>	<u>\$ 5,271.2</u>	<u>\$ 95.0</u>	<u>\$ 5,366.3</u>

Note: Numbers may not equal totals due to rounding.

FY 2015 Estimated Total General Fund Receipts (In Millions)

As estimated by the March 19, 2015, Revenue Estimating Conference.
Totals may not add due to rounding.

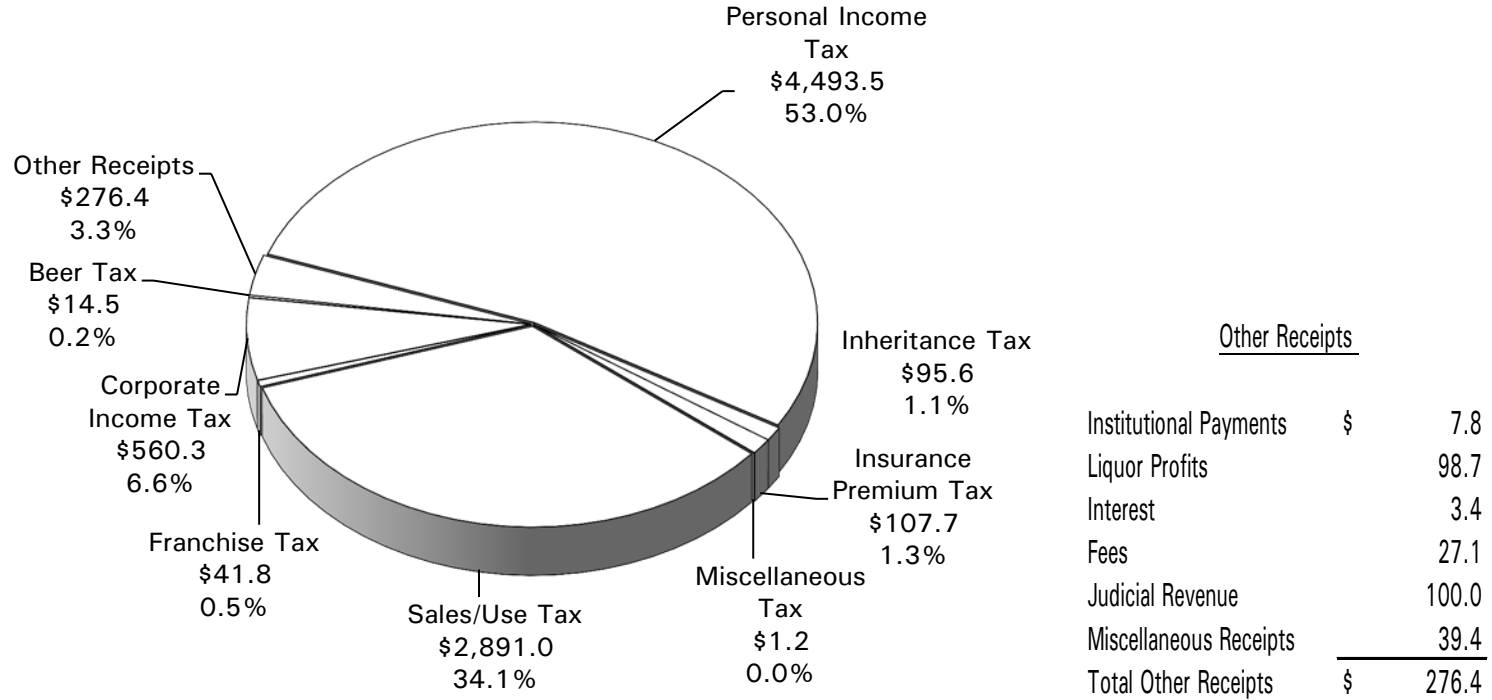


Total General Fund receipts do not include adjustments for transfers, refunds, and accruals. After these adjustments, net General Fund receipts are estimated at \$6,767.4 million.

Total: \$8,003.8

FY 2016 Estimated Total General Fund Receipts (In Millions)

As estimated by the March 19, 2015, Revenue Estimating Conference.
Totals may not add due to rounding.



Total General Fund receipts do not include adjustments for transfers, refunds, and accruals. After these adjustments, net General Fund receipts are estimated at \$7,175.5 million.

Total: \$8,482.0

REVENUE ESTIMATING CONFERENCE

March 19, 2015

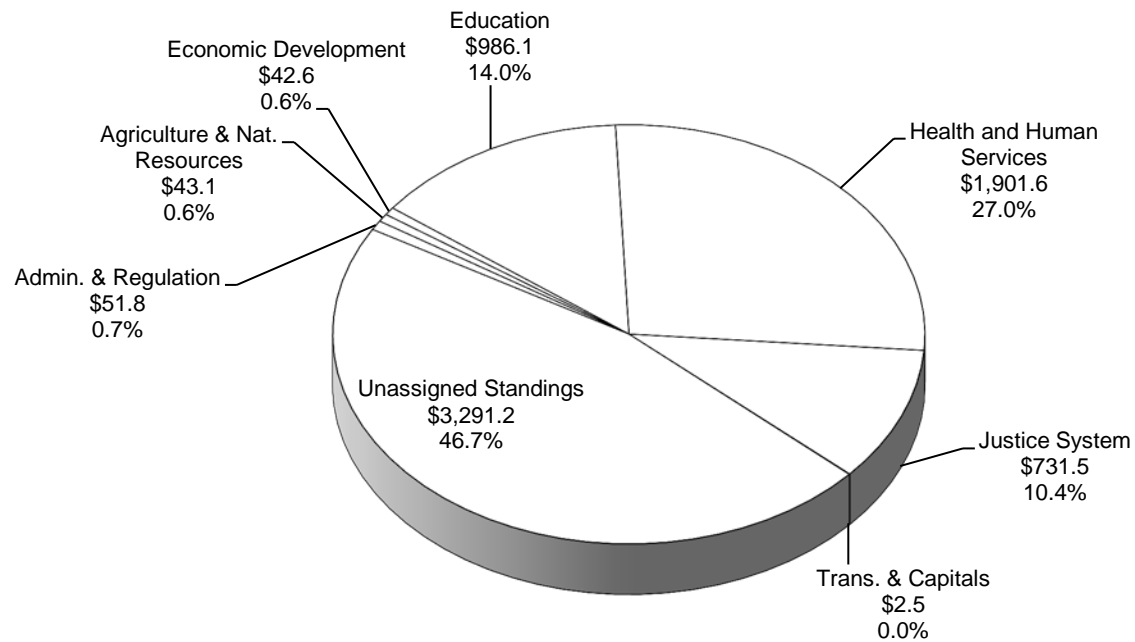
	% Change			REC	% Change	REC	% Change	REC	% Change	REC	% Change
	FY 13	FY 14	FY 14 vs. FY 13	FY 15	FY 15 Est.	FY 16	FY 16 Est.	FY 15	FY 15 Est.	FY 16	FY 16 Est.
	Actual	Actual	Actual	Estimate	vs. FY 14	Estimate	vs. FY 15	Estimate	vs. FY 14	Estimate	vs. FY 15
	12-Dec-14	Actual	12-Dec-14	Estimate	19-Mar-15	Actual	19-Mar-15	Estimate			
Tax Receipts											
Personal Income Tax	\$4,083.9	\$3,974.9	-2.7%	\$4,202.1	5.7%	\$4,437.1	5.6%	\$4,161.8	4.7%	\$4,493.5	8.0%
Sales/Use Tax	2,547.6	2,642.3	3.7%	2,757.4	4.4%	2,876.6	4.3%	2,760.6	4.5%	2,891.0	4.7%
Corporate Income Tax	555.3	549.6	-1.0%	570.7	3.8%	609.9	6.9%	550.2	0.1%	560.3	1.8%
Inheritance Tax	86.8	91.0	4.8%	91.0	0.0%	96.5	6.0%	91.0	0.0%	95.6	5.1%
Insurance Premium Tax	104.9	105.6	0.7%	104.8	-0.8%	102.6	-2.1%	106.9	1.2%	107.7	0.7%
Cigarette Tax	102.7	0.0	-100.0%	0.0		0.0		0.0		0.0	
Tobacco Tax	18.7	1.4	-92.5%	0.0	-100.0%	0.0		0.0	-100.0%	0.0	
Beer Tax	14.5	14.1	-2.8%	14.1	0.0%	14.5	2.8%	14.1	0.0%	14.5	2.8%
Franchise Tax	42.9	42.9	0.0%	37.6	-12.4%	35.0	-6.9%	39.5	-7.9%	41.8	5.8%
Miscellaneous Tax	1.1	1.2	9.1%	1.2	0.0%	1.2	0.0%	1.2	0.0%	1.2	0.0%
Total Tax Receipts	\$7,558.4	\$7,423.0	-1.8%	\$7,778.9	4.8%	\$8,173.4	5.1%	\$7,725.3	4.1%	\$8,205.6	6.2%
Other Receipts											
Institutional Payments	\$14.3	\$12.8	-10.5%	\$10.9	-14.8%	\$10.9	0.0%	\$10.9	-14.8%	\$7.8	-28.4%
Liquor Profits	96.1	96.6	0.5%	97.7	1.1%	98.7	1.0%	98.0	1.4%	98.7	0.7%
Interest	2.6	3.4	30.8%	3.4	0.0%	3.4	0.0%	3.4	0.0%	3.4	0.0%
Fees	29.1	28.8	-1.0%	28.1	-2.4%	27.8	-1.1%	26.4	-8.3%	27.1	2.7%
Judicial Revenue	108.0	104.0	-3.7%	100.0	-3.8%	100.0	0.0%	100.0	-3.8%	100.0	0.0%
Miscellaneous Receipts	39.9	43.4	8.8%	39.4	-9.2%	39.4	0.0%	39.8	-8.3%	39.4	-1.0%
Racing and Gaming	40.0	0.0	-100.0%	0.0		0.0		0.0		0.0	
Total Other Receipts	\$330.0	\$289.0	-12.4%	\$279.5	-3.3%	\$280.2	0.3%	\$278.5	-3.6%	\$276.4	-0.8%
Gross Tax & Other Receipts	\$7,888.4	\$7,712.0	-2.2%	\$8,058.4	4.5%	\$8,453.6	4.9%	\$8,003.8	3.8%	\$8,482.0	6.0%
Accruals (Net)	\$13.1	\$-16.2		\$26.4		\$27.3		\$27.4		\$20.0	
Refund (Accrual Basis)	\$-830.5	\$-955.3	15.0%	\$-903.6	-5.4%	\$-916.6	1.4%	\$-937.0	-1.9%	\$-953.0	1.7%
School Infr. Refunds (Accrual)	-\$419.2	-\$440.4	5.1%	-\$451.2	2.5%	-\$472.3	4.7%	-\$450.7	2.3%	-\$473.7	5.1%
Total Net Receipts	\$6,651.8	\$6,300.1	-5.3%	\$6,730.0	6.8%	\$7,092.0	5.4%	\$6,643.5	5.5%	\$7,075.3	6.5%
Transfers (Accrual Basis) **											
Lottery	\$82.8	\$72.2	-12.8%	\$73.2	1.4%	\$76.4	4.4%	\$70.0	-3.0%	\$74.0	5.7%
Taxpayer Trust Fund Trans.		\$84.6		\$27.7		\$0.0		\$27.7		\$0.0	
Other Transfers	34.2	32.1	-6.1%	26.2	-18.4%	26.2	0.0%	26.2	-18.4%	26.2	0.0%
Net Receipts Plus Transfers	\$6,768.8	\$6,489.0	-4.1%	\$6,857.1	5.7%	\$7,194.6	4.9%	\$6,767.4	4.3%	\$7,175.5	6.0%
Estimated Gambling Revenues											
Deposited To Other Funds	\$240.6	\$272.9	13.4%	\$274.6	0.6%	\$279.8	1.9%	\$277.7	1.8%	\$288.2	3.8%
Interest Earned on Reserve Funds	\$2.2	\$1.8	-18.2%	\$1.8	0.0%	\$1.8	0.0%	\$1.8	0.0%	\$1.8	0.0%

For the General Assembly balance sheet, the December REC FY 2015 and FY 2016 estimates have been adjusted for post-REC law changes (see reverse).

REVENUE ESTIMATING CONFERENCE

	REC	Legislated	Adjusted REC	REC	Legislated	Adjusted REC
	FY 15	Changes		FY 16	Changes	
	Estimate	Since		Estimate	Since	
Tax Receipts	<u>12-Dec-14</u>	<u>REC</u>	<u>Estimate</u>	<u>12-Dec-14</u>	<u>REC</u>	<u>Estimate</u>
Personal Income Tax	\$4,202.1	-\$84.7	\$4,117.4	\$4,437.1	\$19.4	\$4,456.5
Sales/Use Tax	2,757.4		2,757.4	2,876.6		2,876.6
Corporate Income Tax	570.7	-14.3	556.4	609.9	-0.2	609.7
Inheritance Tax	91.0		91.0	96.5		96.5
Insurance Premium Tax	104.8		104.8	102.6		102.6
Cigarette Tax	0.0		0.0	0.0		0.0
Tobacco Tax	0.0		0.0	0.0		0.0
Beer Tax	14.1		14.1	14.5		14.5
Franchise Tax	37.6		37.6	35.0		35.0
Miscellaneous Tax	1.2		1.2	1.2		1.2
Total Tax Receipts	\$7,778.9	-\$99.0	\$7,679.9	\$8,173.4	\$19.2	\$8,192.6
Other Receipts						
Institutional Payments	\$10.9		\$10.9	\$10.9		\$10.9
Liquor Profits	97.7		97.7	98.7		98.7
Interest	3.4		3.4	3.4		3.4
Fees	28.1		28.1	27.8		27.8
Judicial Revenue	100.0		100.0	100.0		100.0
Miscellaneous Receipts	39.4		39.4	39.4		39.4
Racing and Gaming	0.0		0.0	0.0		0.0
Total Other Receipts	\$279.5	\$0.0	\$279.5	\$280.2	\$0.0	\$280.2
Gross Tax & Other Receipts	\$8,058.4	-\$99.0	\$7,959.4	\$8,453.6	\$19.2	\$8,472.8
Accruals (Net)	\$26.4		\$26.4	\$27.3		\$27.3
Refund (Accrual Basis)	\$-903.6		\$-903.6	\$-916.6		\$-916.6
School Infrs. Refunds (Accrual)	\$-451.2		\$-451.2	\$-472.3		\$-472.3
Total Net Receipts	\$6,730.0	-\$99.0	\$6,631.0	\$7,092.0	\$19.2	\$7,111.2
Transfers (Accrual Basis)						
Lottery	\$73.2		\$73.2	\$76.4		\$76.4
Taxpayer Trust Fund Transf.	\$27.7		\$27.7	\$0.0		\$0.0
Other Transfers	\$26.2		\$26.2	26.2		\$26.2
Net Receipts Plus Transfers	\$6,857.1	-\$99.0	\$6,758.1	\$7,194.6	\$19.2	\$7,213.8

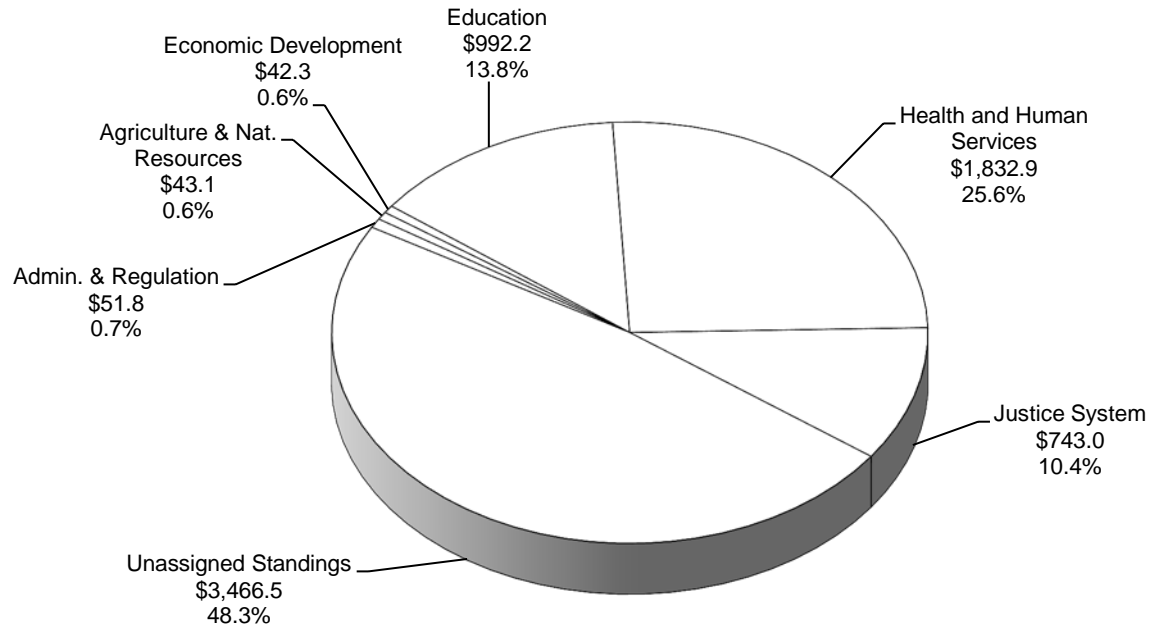
FY 2015 Estimated Net General Fund Appropriations (In Millions)



Total: \$7,050.3

Unassigned standings are standing appropriations that were not considered at the appropriations subcommittee level. Totals may not add due to rounding.

FY 2016 Enacted General Fund Appropriations (In Millions)



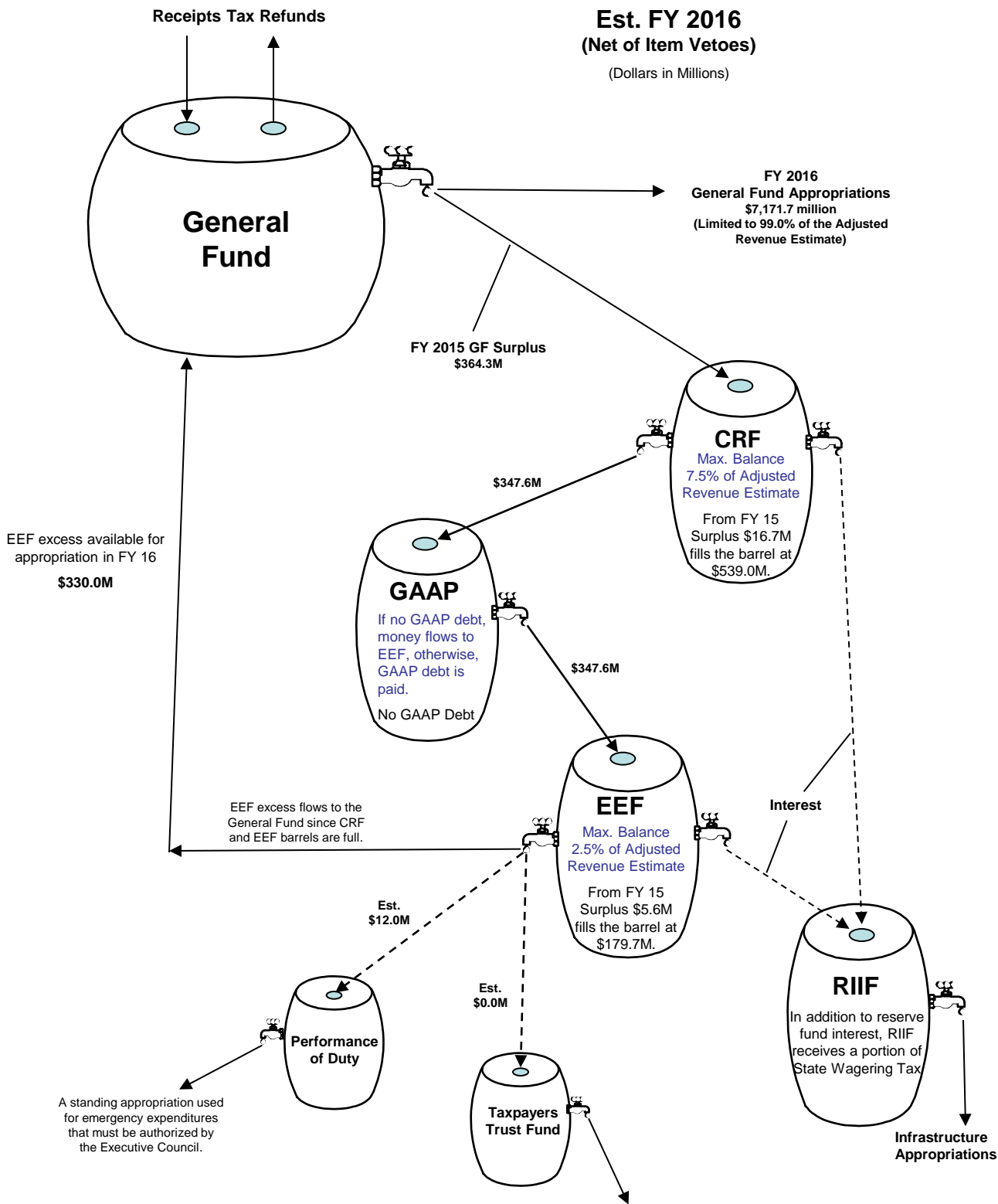
Total: \$7,171.7

Unassigned standings are standing appropriations that were not considered at the appropriations subcommittee level. Totals may not add due to rounding.

FLOW OF GENERAL FUND REVENUES AFTER EXPENDITURE LIMITATION

Est. FY 2016
(Net of Item Vetoes)

(Dollars in Millions)



CRF = Cash Reserve Fund
 GAAP = Generally Accepted Accounting Principles Deficit Reduction Account
 EEF = Economic Emergency Fund
 RIIF = Rebuild Iowa Infrastructure Fund

This Fund is to receive the difference between the FY 15 adjusted revenue estimate and the actual revenues collected for FY 15. The proceeds are used to fund an income tax credit for qualified individuals. The statutory criteria was not met for FY 16, therefore, no funds will be appropriated to the Taxpayers Trust Fund for FY 16.

State of Iowa
Projected Condition of the General Fund Budget
(Dollars in Millions)

	<u>Actual FY 2014</u>	<u>Estimated FY 2015</u>	<u>Enacted FY 2016</u>	<u>Enacted FY 2017</u>
Funds Available:				
Receipts	\$ 7,712.0	\$ 8,003.8	\$ 8,482.0	
Refund (Accrual Basis)	- 955.3	- 937.0	- 953.0	
School Infrastructure. Refunds (Accrual)	- 440.4	- 450.7	- 473.7	
Accruals (Net)	- 16.2	27.4	20.0	
Transfers	189.0	123.9	100.2	
Net Receipts (March 2015 REC) ²	<u>6,489.1</u>	<u>6,767.4</u>	<u>7,175.5</u>	<u>7,462.5</u> ¹
Legislative Revenue Adjustments			9.2	4.0
Governor's Item Vetoes			2.0	2.0
Subtotal Receipts	<u>6,489.1</u>	<u>6,767.4</u>	<u>7,186.7</u>	<u>7,468.5</u>
Surplus Carryforward (EEF Excess)	679.3	642.2	330.0	315.2
Total Funds Available	<u>\$ 7,168.4</u>	<u>\$ 7,409.6</u>	<u>\$ 7,516.7</u>	<u>\$ 7,783.7</u>
Expenditure Limitation			\$ 7,444.2	\$ 7,708.4
Estimated Appropriations and Expenditures:				
Appropriations	\$ 6,482.6	\$ 6,994.3	\$ 7,175.2	\$ 2,423.5
Supplemental/Deappropriations		134.9		
Governor's Item Vetoes		- 78.9	- 3.5	- 0.3
Total Appropriations	<u>\$ 6,482.6</u>	<u>\$ 7,050.3</u>	<u>\$ 7,171.7</u>	<u>\$ 2,423.2</u>
Reversions				
Operations	- 21.0	- 5.0	- 5.0	- 5.0
Governor's Item Vetoes			- 1.7	- 0.8
Net Appropriations	<u>\$ 6,461.6</u>	<u>\$ 7,045.3</u>	<u>\$ 7,165.0</u>	<u>\$ 2,417.4</u>
Ending Balance - Surplus	<u>\$ 706.8</u>	<u>\$ 364.3</u>	<u>\$ 351.7</u>	<u>\$ 5,366.3</u>
Under (Over) Expenditure Limitation			<u>\$ 272.5</u>	<u>\$ 5,285.2</u>

¹ The FY 2017 revenue estimate assumes a 4.0% increase compared to the March REC estimate for FY 2016. The FY 2017 estimate was not adopted by the Revenue Estimating Conference.

² The March REC estimates of \$6,767.4 million for FY 2015 and \$7,175.5 million for FY 2016 included adjustments of \$ -99.0 million and \$19.2 million, respectively. The adjustments were enacted in SF 126 (Internal Revenue Code Update Act) and signed into law on February 17, 2015. For the calculation of the Expenditure Limitation for FY 2016, the General Assembly used the March REC estimate as required by statute, and revenue adjustments enacted during the 2015 Legislative Session.

State of Iowa
General Fund Appropriations by Act
(Dollars in Millions)

Bill No.	Bill Name	FY 2015			FY 2016			FY 2017		
		Leg. Action	Item Veto	Enacted	Leg. Action	Item Veto	Enacted	Leg. Action	Item Veto	Enacted
HF 659	Administration and Regulation Appropriations Act	\$ 0.0	\$ 0.0	\$ 0.0	\$ 51.8	\$ 0.0	\$ 51.8	\$ 25.9	\$ 0.0	\$ 25.9
SF 494	Agriculture and Natural Resources Appropriations Act	0.0		0.0	43.1		43.1	21.6		21.6
SF 499	Economic Development Appropriations Act	0.0		0.0	42.3		42.3	21.6		21.6
HF 658	Education Appropriations Act	0.0		0.0	992.2		992.2	505.4		505.4
SF 505	Health and Human Services Appropriations Act	0.0		0.0	1,839.4	- 6.5	1,832.9	919.7	- 3.3	916.4
SF 497	Justice System Appropriations Act	0.0		0.0	561.2		561.2	280.6		280.6
SF 496	Judicial Branch Appropriations Act	0.0		0.0	174.6		174.6	87.3		87.3
HF 650	Infrastructure Appropriations Act	0.0		0.0	- 17.5		- 17.5	0.0		0.0
SF 171	School Supplemental State Aid	0.0		0.0	2,965.3		2,965.3	0.0		0.0
HF 166	Disabled Veterans Property Tax Credit	0.0		0.0	0.6		0.6	2.4		2.4
HF 666	FY 2015 Supplemental Appropriations Act	134.9	- 78.9	56.0	- 9.5		- 9.5	0.0		0.0
SF 510	Standing Appropriations Act	0.0		0.0	- 31.3	3.0	- 28.3	- 19.5	3.0	- 16.5
Current Law	Standing Appropriations (Current Law)	0.0		0.0	563.1		563.1	578.6		578.6
	Total	\$ 134.9	\$ - 78.9	\$ 56.0	\$ 7,175.2	\$ - 3.5	\$ 7,171.7	\$ 2,423.5	\$ - 0.3	\$ 2,423.2

State of Iowa
General Fund Revenue Adjustments by Act
(Dollars in Millions)

<u>Bill No.</u>		<u>FY 2015</u>			<u>FY 2016</u>			<u>FY 2017</u>		
		<u>Enacted</u>	<u>Leg. Action</u>	<u>Item Veto</u>	<u>Enacted</u>	<u>Leg. Action</u>	<u>Item Veto</u>	<u>Enacted</u>		
SF 126	Internal Revenue Code Update Act	\$ - 99.0	\$ 19.2	\$ 0.0	\$ 19.2	\$ 19.6	\$ 0.0	\$ 19.6		
Total Revenue Adj. included in March REC		\$ - 99.0	\$ 19.2	\$ 0.0	\$ 19.2	\$ 19.6	\$ 0.0	\$ 19.6		
HF 603	Sales Tax Exemption-Self-pay Washers/Dryers	\$ 0.0	\$ - 0.6	\$ 0.0	\$ - 0.6	\$ - 0.6	\$ 0.0	\$ - 0.6		
HF 645	Renewable Energy Tax Credit - Refuse Conv Facility		- 0.9		- 0.9	- 1.1		- 1.1		
HF 616	Property, Sales, and Income Tax Law Changes		- 0.3		- 0.3	- 0.3		- 0.3		
HF 661	Inheritance Tax Stepchildren Descendants		0.0		0.0	- 0.5		- 0.5		
SF 323	Veterans Trust Fund - Lottery Revenue		- 0.4		- 0.4	- 0.4		- 0.4		
SF 505	Iowa ABLE Savings Plan Trust		0.0		0.0	- 5.9		- 5.9		
SF 510	Iowa Education Savings Plan Trust		- 0.5		- 0.5	- 0.1		- 0.1		
SF 510	New Jobs Training Agreement		- 0.4		- 0.4	- 0.4		- 0.4		
SF 510	Enhancement of Court Debt Collection		10.0	2.0	12.0	11.0	2.0	13.0		
SF 510	Prevention of Fraudulent Tax Returns		2.3		2.3	2.3		2.3		
Total Revenue Adj. not included in REC Estimate		\$ 0.0	\$ 9.2	\$ 2.0	\$ 11.2	\$ 4.0	\$ 2.0	\$ 6.0		
Total All Revenue Adjustments		\$ - 99.0	\$ 28.4	\$ 2.0	\$ 30.4	\$ 23.6	\$ 2.0	\$ 25.6		

State of Iowa
Expenditure Limitation Calculation
(Dollars in Millions)

	<u>Enacted FY 2016</u>			<u>Enacted FY 2017</u>		
	<u>Amount</u>	<u>%</u>	<u>Expend. Limit</u>	<u>Amount</u>	<u>%</u>	<u>Expend. Limit</u>
Revenue Estimating Conference						
Receipts	\$ 8,482.0	99%	\$ 8,397.2			
Refund (Accrual Basis)	- 953.0	99%	- 943.5			
School Infrastructure. Refunds (Accrual)	- 473.7	99%	- 469.0			
Accruals (Net)	20.0	99%	19.8			
Transfers	100.2	99%	99.2			
Total (March 2015 Estimate)	<u>\$ 7,175.5</u>		<u>\$ 7,103.7</u>	<u>\$ 7,462.5</u>	99%	<u>\$ 7,387.9</u>
Revenue Adjustments:						
HF 603 Sales Tax Exemption-Self-pay Washers/Dryers	\$ - 0.6	100%	\$ - 0.6	\$ - 0.6	100%	\$ - 0.6
HF 645 Renewable Energy Tax Credit - Refuse Conv Facility	- 0.9	100%	- 0.9	- 1.1	100%	- 1.1
HF 616 Property, Sales, and Income Tax Law Changes	- 0.3	100%	- 0.3	- 0.3	100%	- 0.3
HF 661 Inheritance Tax Stepchildren Descendants	0.0	0%	0.0	- 0.5	100%	- 0.5
SF 323 Veterans Trust Fund - Lottery Revenue	- 0.4	100%	- 0.4	- 0.4	100%	- 0.4
SF 505 Iowa ABLE Savings Plan Trust	0.0	0%	0.0	- 5.9	100%	- 5.9
SF 510 Iowa Education Savings Plan Trust	- 0.5	100%	- 0.5	- 0.1	100%	- 0.1
SF 510 New Jobs Training Agreement	- 0.4	100%	- 0.4	- 0.4	100%	- 0.4
SF 510 Enhancement of Court Debt Collection	12.0	95%	11.4	13.0	95%	12.4
SF 510 Prevention of Fraudulent Tax Returns	2.3	95%	2.2	2.3	95%	2.2
Subtotal Revenue Adjustment	<u>\$ 11.2</u>		<u>\$ 10.5</u>	<u>\$ 6.0</u>		<u>\$ 5.3</u>
Transfer from Economic Emergency Fund	\$ 330.0	100%	\$ 330.0	\$ 315.2	100%	\$ 315.2
Total Adjustments	<u>\$ 341.2</u>		<u>\$ 340.5</u>	<u>\$ 321.2</u>		<u>\$ 320.5</u>
Expenditure Limitation	<u><u>\$ 7,516.7</u></u>		<u><u>\$ 7,444.2</u></u>	<u><u>\$ 7,783.7</u></u>		<u><u>\$ 7,708.4</u></u>

State of Iowa Reserve Funds

(Dollars in Millions)

Cash Reserve Fund (CRF)	Actual	Estimated	Enacted	Enacted
	FY 2014	FY 2015	FY 2016	FY 2017
Funds Available				
Balance Brought Forward	\$ 466.9	\$ 489.3	\$ 522.3	\$ 539.0
Gen. Fund Appropriation from Surplus	927.7	706.8	364.3	351.7
Intrastate Receipts (credited after close of FY)	2.1	0.0	0.0	0.0
Total Funds Available	\$ 1,396.7	\$ 1,196.1	\$ 886.6	\$ 890.7
Appropriations & Transfers				
Appropriations	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Total Appropriations & Transfers	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Reversions (credited after close of fiscal year)	0.0			
Excess Transferred to EEF	- 907.4	- 673.8	- 347.6	- 330.6
Balance Carried Forward	\$ 489.3	\$ 522.3	\$ 539.0	\$ 560.1
<i>Maximum 7.5%</i>	\$ 487.2	\$ 522.3	\$ 539.0	\$ 560.1
Economic Emergency Fund (EEF)				
	Actual	Estimated	Enacted	Enacted
	FY 2014	FY 2015	FY 2016	FY 2017
Funds Available				
Balance Brought Forward	\$ 144.4	\$ 180.6	\$ 174.1	\$ 179.7
Excess from Cash Reserve	907.4	673.8	347.6	330.6
Other Receipts (credited after close of fiscal year)	0.0	0.0	0.0	0.0
Total Funds Available	\$ 1,051.8	\$ 854.4	\$ 521.7	\$ 510.3
Appropriations & Transfers				
Excess Transferred to Taxpayer Trust Fund	\$ - 60.0	\$ 0.0	\$ 0.0	\$ 0.0
Bond Repayment Fund	- 116.1	0.0	0.0	0.0
State Appeal Board Claims (SF 510)	0.0	0.0	- 3.0	- 3.0
State Appeal Board - Item Vetoed	0.0	0.0	3.0	3.0
Executive Council - Performance of Duty	- 15.8	- 38.1	- 12.0	- 8.4
Excess Transferred to General Fund	-679.3	- 642.2	- 330.0	- 315.2
Balance Carried Forward	\$ 180.6	\$ 174.1	\$ 179.7	\$ 186.7
<i>Maximum 2.5%</i>	\$ 162.4	\$ 174.1	\$ 179.7	\$ 186.7
Combined Reserve Fund Balances				
	Actual	Estimated	Enacted	Enacted
	FY 2014	FY 2015	FY 2016	FY 2017
Cash Reserve Fund	\$ 489.3	\$ 522.3	\$ 539.0	\$ 560.1
Economic Emergency Fund	180.6	174.1	179.7	186.7
Total CRF and EEF	\$ 669.9	\$ 696.4	\$ 718.7	\$ 746.8

Taxpayer Trust Fund

(Dollars in Millions)

	<u>Actual FY 2014</u>	<u>Estimated FY 2015</u>	<u>Enacted FY 2016</u>	<u>Enacted FY 2017</u>
Funds Available				
Balance Brought Forward	\$ 60.0	\$ 35.5	\$ 8.1	\$ 8.1
Economic Emergency Transfer	60.0			
Total Funds Available	<u>\$ 120.0</u>	<u>\$ 35.5</u>	<u>\$ 8.1</u>	<u>\$ 8.1</u>
Transfer to Tax Credit Fund	<u>\$ 120.0</u>	<u>\$ 35.5</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Reversion from Tax Credit Fund	\$ 35.5	\$ 8.1		
Ending Balance	<u><u>\$ 35.5</u></u>	<u><u>\$ 8.1</u></u>	<u><u>\$ 8.1</u></u>	<u><u>\$ 8.1</u></u>

Taxpayer Trust Fund Tax Credit Fund

(Dollars in Millions)

	<u>Actual FY 2014</u>	<u>Estimated FY 2015</u>	<u>Enacted FY 2016</u>	<u>Enacted FY 2017</u>
Funds Available				
Balance Brought Forward	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Transfer from Taxpayers Trust Fund	120.0	35.5		
Interest	0.1			
Total Funds Available	<u>\$ 120.1</u>	<u>\$ 35.5</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Expenditures				
Transfer to General Fund	\$ 84.6	\$ 27.4	\$ 0.0	\$ 0.0
Reversion to the Taxpayer Trust Fund	35.5	8.1		
Total Expenditures	<u>\$ 120.1</u>	<u>\$ 35.5</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Ending Balance	<u><u>\$ 0.0</u></u>	<u><u>\$ 0.0</u></u>	<u><u>\$ 0.0</u></u>	<u><u>\$ 0.0</u></u>

**Adjusted Revenue Estimate
and Reserve Fund Goal Calculations**
(Dollars in Millions)

	<u>FY 2014</u>	<u>FY 2015</u>	<u>Enacted FY 2016</u>	<u>Enacted FY 2017</u>
REC Estimates	\$ 6,739.8	\$ 6,983.2	\$ 7,175.5	\$ 7,462.5
Revenue Adjustments	-243.2	-19.6	11.2	6.0
Adjusted Revenue Estimate	<u>\$ 6,496.6</u>	<u>\$ 6,963.6</u>	<u>\$ 7,186.7</u>	<u>\$ 7,468.5</u>
<u>Reserve Fund Goals</u>				
Cash Reserve Fund (7.5%)	\$ 487.2	\$ 522.3	\$ 539.0	\$ 560.1
Economic Emergency Fund (2.5%)	162.4	174.1	179.7	186.7
Total	<u>\$ 649.6</u>	<u>\$ 696.4</u>	<u>\$ 718.7</u>	<u>\$ 746.8</u>

Estimated Contingent Liabilities for State Tax Credits

(Dollars in Millions)

<u>Tax Credit Program</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
<u>Capped Programs</u>			
Accelerated Career Education Tax Credit	\$ -5.4	\$ -5.4	\$ -5.4
Agricultural Assets Transfer Tax Credit	-5.2	-6.1	-6.7
Custom Farming Contract Tax Credit	-0.0	-1.6	-2.5
Endow Iowa Tax Credit	-6.2	-6.6	-6.8
Enterprise Zone Program	-39.2	-48.9	-47.9
Enterprise Zone Program - Housing Component	-22.0	-34.8	-25.4
Film, Television, and Video Project Promotion Program - Awarded	-0.2	-0.0	-0.0
High Quality Job Program	-74.9	-87.2	-109.0
Historic Preservation and Cultural and Entertainment District Tax Credit	-42.8	-53.5	-50.7
Redevelopment Tax Credit	-3.7	-5.6	-8.2
Renewable Energy Tax Credit	-5.1	-6.7	-11.0
School Tuition Organization Tax Credit	-11.6	-12.2	-12.4
Solar Energy System Tax Credit	-2.6	-3.4	-3.9
Venture Capital Tax Credit - Innovation Fund	-0.7	-3.7	-6.4
Venture Capital Tax Credit - Iowa Fund of Funds	0.0	-0.8	-0.8
Venture Capital Tax Credit - Qualified Bus. or Comm.-Seed Capital Fund	-2.3	-2.3	-2.6
Venture Capital Tax Credit - Venture Capital Funds	-0.2	-0.1	-0.0
Wage-Benefits Tax Credit	0.0	0.0	0.0
Wind Energy Production Tax Credit	-1.8	-1.6	-1.6
Workforce Housing Tax Incentive Program	-0.2	-2.4	-8.0
Total Capped Programs	\$ -224.1	\$ -282.9	\$ -309.4
<u>Uncapped Programs</u>			
Adoption Tax Credit	\$ -0.8	\$ -0.8	\$ -0.8
Biodiesel Blended Fuel Tax Credit	-14.6	-15.6	-15.4
Charitable Conservation Contribution Tax Credit	-0.6	-0.6	-0.6
Child and Dependent Care Tax Credit	-4.1	-6.2	-5.8
E15 Gasoline Promotion Tax Credit	-0.1	-0.1	-0.1
E85 Gasoline Promotion Tax Credit	-1.8	-2.2	-2.3
Early Childhood Development Tax Credit	-1.0	-1.1	-1.2
Earned Income Tax Credit	-71.1	-69.5	-68.6
Ethanol Promotion Tax Credit	-1.7	-1.5	-1.3
Farm to Food Donation Tax Credit	-0.0	-0.0	-0.1
Geothermal Heat Pump Tax Credit	-2.2	-2.6	-3.0
Iowa Industrial New Job Training Program (260E)	-46.8	-44.6	-43.7
New Capital Investment Program	-1.2	-1.2	-0.5
New Jobs and Income Program	-4.6	-4.3	-2.6
Research Activities Tax Credit	-44.7	-53.5	-58.1
Supplemental Research Activities Tax Credit	-10.4	-9.2	-7.2
Targeted Jobs Tax Credit from Withholding	-6.2	-7.0	-7.7
Tuition and Textbook Tax Credit	-15.1	-15.2	-15.2
Volunteer Firefighter and EMS Tax Credit	-1.4	-1.4	-1.4
Total Uncapped Programs	\$ -228.5	\$ -236.8	\$ -235.6
Tax Credit Program Total	\$ -452.6	\$ -519.7	\$ -545.0

Notes:

The estimates are based on the Contingent Liabilities Report provided by the Department of Revenue in March 2015.

The numbers may not equal totals due to rounding.

Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2014	Estimated FY 2015	Enacted FY 2016	Enacted FY 2017
Resources				
Balance Forward	\$ 1,343,010	\$ 12,257,315	\$ 19,640,731	\$ 536,000
Casino Wagering Tax Revenues and Fees				
Wagering Tax Receipts and Fees	128,193,830	138,000,000	148,400,000	148,400,000
0.2% AGR Allocation	1,097,576	1,100,000	1,200,000	1,200,000
Rev Bond Debt Service Transfer	2,888,873	3,033,975	3,033,975	3,033,975
Federal Subsidy Holdback Transfer	3,756,024	3,750,000	3,750,000	3,750,000
School Inf Bond Debt Ser Transfer	5,007,817	0	0	0
Boat/Casino License Fees	6,000,000	5,000,000	5,000,000	5,000,000
Subtotal Wagering Tax Revenues and Fees	146,944,120	150,883,975	161,383,975	161,383,975
CHIP Contingency Fund Transfer	3,178,811	8,131,837	0	0
Former GIVF Unobligated Balance	40,108,406	0	0	0
Interest	1,898,036	1,900,000	1,900,000	1,900,000
MSA Tobacco Payment/Endowment	17,962,930	16,110,027	16,019,844	15,947,476
Total Resources	\$ 211,435,313	\$ 189,283,154	\$ 198,944,550	\$ 179,767,451
Appropriations				
Administrative Services				
Major Maintenance	\$ 3,800,000	\$ 14,000,000	\$ 9,974,856	\$ 0
CHIP Funded Major Maintenance	11,310,648	0	0	0
Agriculture & Land Stewardship				
Water Quality Initiative	0	0	5,200,000	0
Ag Drainage Wells	0	0	1,920,000	0
Corrections				
Mitchellville Construction/One-Time Costs	15,569,040	0	0	0
Ft. Madison Construction/One-Time Costs	3,000,000	0	0	0
Construction Project Mgmt	200,000	0	0	0
CBC District 5 Infrastructure	0	0	500,000	0
Cultural Affairs				
25th Anniversary Historical Building Renovation	1,000,000	0	0	0
Great Places Infrastructure Grants	1,000,000	1,000,000	1,000,000	0
Strengthening Communities Grants	0	0	500,000	0
Civil War Memorial	0	0	150,000	0
Veterans Memorial	0	0	12,000	0
Economic Development				
Community Attraction & Tourism Grants	7,000,000	5,000,000	5,000,000	0
Regional Sport Authorities	500,000	500,000	500,000	0
World Food Prize	100,000	200,000	300,000	0
Homeless Shelters Youth Opp. Ctr	0	250,000	0	0
Fort Des Moines Museum Improvements	0	100,000	150,000	0
Camp Sunnyside Facilities Improvements	0	250,000	0	0
Education				
ICN Part III & Maintenance & Leases	0	0	2,727,000	0
Statewide Education Data Warehouse	0	0	600,000	0
IPTV Equipment Replacement	0	0	1,256,200	0

Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2014	Estimated FY 2015	Enacted FY 2016	Enacted FY 2017
Homeland Security				
Mass Notification and Emer Messaging System	0	0	400,000	0
Human Rights				
Criminal Justice Info System Integration (CJIS)	0	0	1,300,000	0
Justice Data Warehouse	0	0	159,474	0
Human Services				
Nursing Home Facility Improvements	150,000	500,000	728,818	0
Broadlawns Mental Health Facilities	0	3,000,000	2,000,000 *	0
Brain Injury Rehabilitation Facility Infrastructure	0	0	500,000	0
The Homestead Autism Facilities	0	825,000	0	0
Vocational Services Facility	0	0	500,000	0
Youth Emergency Shelter Facility Infra	0	0	500,000	0
New Hope Center Remodel	0	250,000	0	0
Iowa Finance Authority				
State Housing Trust Fund	3,000,000	3,000,000	3,000,000 *	3,000,000 *
Iowa Telecomm and Technology Commission				
ICN Equipment Replacement	0	0	2,248,653	0
Management				
Technology Reinvestment Fund	14,310,000	0	0	0
Environment First Fund	42,000,000	42,000,000	42,000,000 *	42,000,000 *
Searchable Online Budget and Tax Database	0	0	45,000	0
Electronic Grants Management System	0	0	50,000	0
Natural Resources				
State Park Infrastructure	5,000,000	5,000,000	5,000,000	0
Lake Restoration & Water Quality	8,600,000	9,600,000	9,600,000	0
Lake Delhi Dam Restoration	2,500,000	0	0	0
Water Trails and Low Head Dam Grants	1,000,000	2,000,000	1,750,000	0
Good Earth State Park	0	2,000,000	0	0
Iowa Park Foundation	0	2,000,000	0	0
Public Defense				
Facility/Armory Maintenance	2,000,000	2,000,000	2,000,000	0
Statewide - Readiness Centers	2,000,000	2,000,000	2,000,000	0
Camp Dodge Infrastructure Upgrades	500,000	0	500,000	0
Gold Star Museum Upgrades	0	250,000	0	0
Public Health				
M&CH Database Integration	0	0	500,000	0
Polysomnography Software	0	0	36,000	0
Governor's Item Veto	0	0	-36,000	0
Congenital & Inherited Disorders Registry	0	0	300,000	0
Governor's Item Veto	0	0	-300,000	0
Public Safety				
Fire Training Mobile Units	0	0	100,000	0

Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2014	Estimated FY 2015	Enacted FY 2016	Enacted FY 2017
Regents				
Tuition Replacement	27,867,775	29,735,423	30,237,549	0
ISU - Biosciences Building	0	0	11,000,000 *	19,500,000 *
ISU Ag/Biosystems Eng Complex Phase II	21,750,000	18,600,000	0	0
UI Dental Science Bldg	9,750,000	8,000,000	0	0
UI Pharmacy Building Renovation	0	0	13,000,000 *	29,000,000 *
UNI Bartlett Hall Renovation	10,267,000	1,947,000	0	0
Schindler Ed Center Renovation	0	0	11,000,000 *	13,600,000 *
UNI Schindler Ed Center Renovation Increase	0	0	4,000,000	2,300,000
ISU - Student Innovation Center	0	0	0	1,000,000
ISU - Vet Lab Cancer Equipment	0	0	330,000	0
IPR - Radio Transmitter	0	0	100,000	0
Secretary of State				
Voter Registration System Update	0	0	450,000	0
Voter Reg Data Processing	0	0	234,000	0
State Fair				
Youth Inn Remodel and Improvements	0	825,000	2,325,000 *	0
Transportation				
Railroad Revolving Loan and Grant Fund	0	4,000,000	2,000,000	0
Recreational Trails	3,000,000	6,000,000	3,400,000	0
Public Transit Vertical Infra Grants	1,500,000	1,500,000	1,500,000	0
Commercial Aviation Infrastructure Grants	1,500,000	1,500,000	1,500,000	0
General Aviation Infrastructure Grants	750,000	750,000	750,000	0
Treasurer				
County Fairs Infrastructure	1,060,000	1,060,000	1,060,000	0
Iowa ABLE Savings Plan Trust	0	0	50,000	0
Veterans Affairs				
Iowa Veterans Cemetery - Equipment Bldg	250,000	0	0	0
Emergency Fuel Tanks for Boilers & Generators	0	0	1,800,000	0
Malloy Hall Laundry Facilities	0	0	3,000,000	0
Replace Air Handler Units	0	0	6,000,000	0
Loftus Hall ADA Improvements	0	0	0	500,000
Sheeler and Loftus Renovation	0	0	0	2,000,000
Net Appropriations	\$ 202,234,463	\$ 169,642,423	\$ 198,408,550	\$ 112,900,000
Reversions	-3,056,465	0	0	0
Ending Balance	\$ 12,257,315	\$ 19,640,731	\$ 536,000	\$ 66,867,451

* These appropriations were previously enacted in prior legislative sessions or are standing appropriations.

Technology Reinvestment Fund

	Actual FY 2014	Estimated FY 2015	Enacted FY 2016	Enacted FY 2017
Resources				
Beginning Balance	\$ 1,590,156	\$ 3,452,162	\$ 236,162	\$ 236,162
General Fund Standing Appropriation	0	17,500,000	0	17,500,000
Rebuild Iowa Infrastructure Fund	14,310,000	0	0	0
Total Available Resources	<u>\$ 15,900,156</u>	<u>\$ 20,952,162</u>	<u>\$ 236,162</u>	<u>\$ 17,736,162</u>
Appropriations				
Office of the Chief Information Officer				
IT Consolidation Projects	\$ 0	\$ 7,728,189	\$ 0	\$ 0
Department of Cultural Affairs				
Grout Museum Veterans Oral Histories	129,450	500,000	0	0
Department of Education				
ICN Part III & Maintenance & Leases	2,727,000	2,727,000	0	0
Statewide Education Data Warehouse	600,000	600,000	0	0
IPTV Equipment Replacement	960,000	1,000,000	0	0
Common Course Numbering Mgmt System	0	150,000	0	0
State Library Computers	250,000	0	0	0
Department of Human Rights				
Criminal Justice Info System Integration (CJIS)	1,454,734	1,300,000	0	0
Justice Data Warehouse	0	314,474	0	0
Department of Human Services				
Medicaid Technology	3,415,163	3,345,684	0	0
Homestead Autism Clinics - Technology	154,156	155,000	0	0
Iowa Telecomm and Technology Commission				
ICN Equipment Replacement	2,248,653	2,245,653	0	0
Department of Management				
Searchable Online Budget and Tax Database	45,000	0	0	0
Electronic Grants Management System	0	100,000	0	0
Department of Public Health				
Technology Consolidation Projects	480,000	0	0	0
EMS Data System	0	150,000	0	0
Department of Homeland Security				
Mass Notification and Emergency Messaging System	0	400,000	0	0
Total Appropriations	<u>\$ 12,464,156</u>	<u>\$ 20,716,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
Reversions	-16,162	0	0	0
Ending Balance	<u><u>\$ 3,452,162</u></u>	<u><u>\$ 236,162</u></u>	<u><u>\$ 236,162</u></u>	<u><u>\$ 17,736,162</u></u>

Environment First Fund

	Actual FY 2014	Estimated FY 2015	Enacted FY 2016	Enacted FY 2017
Revenue				
Balance Forward	\$ 81,761	\$ 81,761	\$ 81,761	\$ 81,761
RIIF Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Total Revenue	<u>\$42,081,761</u>	<u>\$42,081,761</u>	<u>\$42,081,761</u>	<u>\$42,081,761</u>
Appropriations				
Department of Agriculture				
Soil Conservation Cost Share	\$ 6,650,000	\$ 6,750,000	\$ 6,750,000	\$ 3,375,000
Watershed Protection Program	900,000	900,000	900,000	450,000
Conservation Reserve Enhancement (CREP)	1,000,000	1,000,000	1,000,000	500,000
Conservation Reserve Program (CRP)	1,000,000	1,000,000	1,000,000	500,000
Farm Demonstration Program	625,000	625,000	625,000	312,500
Loess Hills Conservation Authority	525,000	600,000	600,000	300,000
Soil & Water Conservation Fund	2,550,000	2,550,000	2,700,000	1,350,000
Total Department of Agriculture	<u>\$ 13,250,000</u>	<u>\$ 13,425,000</u>	<u>\$ 13,575,000</u>	<u>\$ 6,787,500</u>
Department of Natural Resources				
REAP Program	\$ 16,000,000	\$ 16,000,000	\$ 16,000,000	\$ 0
Park Operations and Maintenance	6,360,000	6,135,000	6,135,000	3,057,500
Volunteers and Keepers of Land	100,000	100,000	0	0
Animal Feeding Operations	1,320,000	1,320,000	1,320,000	660,000
Water Quantity Program	495,000	495,000	495,000	247,500
Air Quality Monitoring Program	425,000	425,000	425,000	212,500
Water Quality Protection	500,000	500,000	500,000	250,000
Geographic Information System	195,000	195,000	195,000	97,500
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000	1,477,500
Forestry Health Management Program	0	50,000	0	0
Geological Water Survey	200,000	200,000	200,000	100,000
Keep Iowa Beautiful	200,000	200,000	200,000	100,000
Total Department of Natural Resources	<u>\$ 28,750,000</u>	<u>\$ 28,575,000</u>	<u>\$ 28,425,000</u>	<u>\$ 6,202,500</u>
Total Appropriations	<u>\$42,000,000</u>	<u>\$42,000,000</u>	<u>\$42,000,000</u>	<u>\$ 12,990,000</u>
Reversions	0	0	0	0
Ending Balance	<u>\$ 81,761</u>	<u>\$ 81,761</u>	<u>\$ 81,761</u>	<u>\$ 29,091,761</u>

Iowa Skilled Worker and Job Creation Fund

	Actual FY 2014	Estimated FY 2015	Enacted FY 2016	Enacted FY 2017
Revenue				
Beginning Account Balance	\$ 0	\$ 0	\$ 0	\$ 0
Wagering Tax Receipts	66,000,000	66,000,000	66,000,000	66,000,000
Total Revenues	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>
Appropriations & Expenses				
College Student Aid Comm.				
Skilled Workforce Shortage Tuition Grant	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 2,500,000
Economic Development Authority				
High Quality Jobs	16,900,000	16,900,000	16,900,000	8,450,000
Department of Education				
Workforce Training and Econ Dev Funds	15,300,000	15,100,000	15,100,000	7,550,000
Adult Literacy for the Workforce	5,500,000	5,500,000	5,500,000	2,750,000
ACE Infrastructure	6,000,000	6,000,000	6,000,000	3,000,000
PACE and Regional Sectors	5,000,000	5,000,000	5,000,000	2,500,000
Gap Tuition Assistance Fund	2,000,000	2,000,000	2,000,000	1,000,000
Workbased Learning Intermediary Network	1,500,000	1,500,000	1,500,000	750,000
Workforce Prep Outcome Reporting	0	200,000	200,000	100,000
Iowa Workforce Development				
AMOS Training Program	100,000	100,000	100,000	50,000
Board of Regents				
Regents Innovation Fund	3,000,000	3,000,000	3,000,000	1,500,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302	1,212,151
UI - Economic Development	209,279	209,279	209,279	104,640
UI - Entrepreneurship and Econ Growth	2,000,000	2,000,000	2,000,000	1,000,000
UNI - Economic Development	1,066,419	1,066,419	1,066,419	533,210
Total Appropriations & Expenses	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 33,000,001</u>
Reversions	0	0	0	0
Ending Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 32,999,999</u>

State Bond Repayment Fund

	Actual FY 2014	Estimated FY 2015	Enacted FY 2016	Enacted FY 2017
Revenue				
Beginning Account Balance	\$ 0	\$ 28,835,162	\$ 28,916,093	\$ 28,916,094
Economic Emergency Fund	116,100,000			
General Fund - HF 666	0	10,000,000	0	0
Governor's Item Veto	0	-10,000,000	0	0
Refunds and Reimbursements	53,607	80,931	1	0
Total Revenues	<u>\$ 116,153,607</u>	<u>\$ 28,916,093</u>	<u>\$ 28,916,094</u>	<u>\$ 28,916,094</u>
Appropriations & Expenses				
Bond Defeasance	87,318,445	0	0	0
Total Appropriations & Expenses	<u>\$ 87,318,445</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Reversions	0	0	0	0
Ending Balance	<u><u>\$ 28,835,162</u></u>	<u><u>\$ 28,916,093</u></u>	<u><u>\$ 28,916,094</u></u>	<u><u>\$ 28,916,094</u></u>

Revenue Bonds Capitals II Fund (RBC2)

	Actual FY 2014	Estimated FY 2015	Enacted FY 2016
Resources			
Beginning Balance	\$ 51,094	\$ 4,646,841	\$ 4,648,817
Adjustment to Balance	-1		
Refund and Reimbursements	0	476	0
Interest	2,181	1,500	0
Total Available Resources	<u>\$ 53,274</u>	<u>\$ 4,648,817</u>	<u>\$ 4,648,817</u>
Appropriations			
Dept of Administrative Services			
Major Maintenance	\$ 0	\$ 0	\$ 4,646,841
Other Expense and Obligation	97	0	0
Total Appropriations	<u>\$ 97</u>	<u>\$ 0</u>	<u>\$ 4,646,841</u>
Reversions	-4,593,664	0	0
Ending Balance	<u><u>\$ 4,646,841</u></u>	<u><u>\$ 4,648,817</u></u>	<u><u>\$ 1,976</u></u>

Health Care Trust Fund

	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Enacted FY 2016
Revenues				
Balance Forward	\$ 0	\$ 0	\$ 0	\$ 0
Cigarette Tax	100,016,400	202,042,293	199,774,726	198,915,028
Tobacco Product Tax	6,000,000	23,519,379	23,255,629	23,155,327
Interest	30,000	29,775	29,645	29,645
Total Revenues	<u>\$ 106,046,400</u>	<u>\$ 225,591,447</u>	<u>\$ 223,060,000</u>	<u>\$ 222,100,000</u>
Appropriations				
Department of Human Services				
Medical Assistance	\$ 106,046,400	\$ 225,591,447	\$ 223,060,000	\$ 222,100,000
Total Appropriations	<u>\$ 106,046,400</u>	<u>\$ 225,591,447</u>	<u>\$ 223,060,000</u>	<u>\$ 222,100,000</u>
Reversions	\$ 0	\$ 0	\$ 0	\$ 0
Ending Balance	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

Hospital Health Care Access Trust Fund

	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Enacted FY 2016
Revenues				
Balance Forward	\$ 0	\$ 0	\$ 0	\$ 0
Fees, Licenses & Permits	34,148,995	34,648,196	34,682,319	34,663,208
Interest	21,057	17,675	17,681	36,792
Total Revenues	<u>\$ 34,170,052</u>	<u>\$ 34,665,871</u>	<u>\$ 34,700,000</u>	<u>\$ 34,700,000</u>
Appropriations				
Medicaid	\$ 33,898,400	\$ 34,288,000	\$ 34,700,000	\$ 34,700,000
Nonparticipating Provider Reimb.	801,600	412,000	0	0
Refunds-Other	0	0	0	0
Total Appropriations	<u>\$ 34,700,000</u>	<u>\$ 34,700,000</u>	<u>\$ 34,700,000</u>	<u>\$ 34,700,000</u>
Reversions	-529,948	-34,129		
Balance	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

Quality Assurance Trust Fund

	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Enacted FY 2015
Revenues				
Balance Forward	\$ 0	\$ 2,371,537	\$ 1,944,208	\$ 500,000
Fees, Licenses & Permits	28,848,902	28,342,289	27,731,445	36,685,208
Interest	22,635	19,299	20,000	20,000
Total Revenues	\$ 28,871,537	\$ 30,733,125	\$ 29,695,653	\$ 37,205,208
Appropriations				
Medicaid	\$ 26,500,000	\$ 28,788,917	\$ 29,195,653	\$ 37,205,208
Refunds - Other	0	0	0	0
Total Appropriations	\$ 26,500,000	\$ 28,788,917	\$ 29,195,653	\$ 37,205,208
Reversions	0	0	0	0
Balance	\$ 2,371,537	\$ 1,944,208	\$ 500,000	\$ 0

Temporary Assistance for Needy Families Fund

	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Enacted FY 2016
Revenues				
Beginning Balance	\$ 6,820,137	\$ 13,846,795	\$ 15,514,825	\$ 4,236,922
TANF Payment	131,030,394	131,030,394	131,030,394	131,030,394
Emergency TANF Funds	0	0	0	0
Total Revenues	<u>\$ 137,850,531</u>	<u>\$ 144,877,189</u>	<u>\$ 146,545,219</u>	<u>\$ 135,267,316</u>
Appropriations				
Family Investment Program				
Family Investment Program	\$ 19,790,365	\$ 18,116,948	\$ 6,281,222	\$ 5,136,995
FaDSS	2,898,980	2,898,980	2,898,980	2,898,980
JOBS Program	12,411,528	11,866,439	10,232,340	10,138,178
Training and Technology	1,037,186	1,037,186	1,037,186	1,037,186
Early Childhood Iowa	6,350,000	0	0	0
Child Abuse Prevention	125,000	125,000	125,000	125,000
Pregnancy Prevention	1,930,067	1,930,067	1,930,067	1,930,067
Child Care Assistance	16,382,687	25,732,687	41,210,239	35,047,110
Child and Family Services	32,084,430	32,084,430	32,084,430	32,084,430
General Administration	3,744,000	3,744,000	3,744,000	3,744,000
Field Operations	31,296,232	31,296,232	31,296,232	31,296,232
MH/DD Comm. Services	4,894,052	4,894,052	4,894,052	4,894,052
Promoting Healthy Marriage	25,000	25,000	25,000	25,000
FIP Eligibility System	0	5,050,451	6,549,549	6,654,880
Total Appropriations	<u>\$ 132,969,527</u>	<u>\$ 138,801,472</u>	<u>\$ 142,308,297</u>	<u>\$ 135,012,110</u>
Reversions	-8,965,791	-9,439,108	0	0
Ending Balance	<u>\$ 13,846,795</u>	<u>\$ 15,514,825</u>	<u>\$ 4,236,922</u>	<u>\$ 255,206</u>

Notes:

- TANF - Temporary Assistance for Needy Families
- FaDSS - Family Development and Self-Sufficiency Program
- MH/DD - Mental Health and Developmental Disabilities
- FIP - Family Investment Program

Medicaid Fraud Fund

	Estimated FY 2013	Actual FY 2014	Estimated FY 2015	Enacted FY 2016
Revenues				
Balance Forward	\$ 3,949,998	\$ 4,887,506	\$ 3,023	\$ 0
Receipts	3,764,316	3,837,687	496,977	500,000
Total Revenues	\$ 7,714,314	\$ 8,725,193	\$ 500,000	\$ 500,000
Appropriations				
Electronic Benefits Transfer Investigations	\$ 119,070	\$ 0	\$ 0	\$ 0
Boarding Homes	119,480	0	0	0
Medicaid Fraud and Abuse - Dependent Adult	885,262	0	0	0
Adult Services Bureau - Assisted Living	1,339,527	0	0	0
Health Services Division Approp	286,661	0	0	0
Dependent Adult Abuse	250,000	0	0	0
Medicaid Fraud Annual Meeting	0	6,500	0	0
Medicaid	0	8,717,020	500,000	500,000
Total Appropriations	\$ 3,000,000	\$ 8,723,520	\$ 500,000	\$ 500,000
Reversions	-173,192	-1,350	0	0
Ending Balance	\$ 4,887,506	\$ 3,023	\$ 0	\$ 0

Comparison of All State Appropriated Funds

(Dollars in Millions)

Funding Sources	Actual FY 2014	Est Net FY 2015	Enacted FY 2016	Enacted FY 2017
GENERAL FUND				
Total General Fund Appropriations	\$ 6,482.6	\$ 7,050.4	\$ 7,171.7	\$ 2,423.2
<i>General Fund Appropriations to Other Funds*</i>	0.0	-17.5	0.0	0.0
Net General Fund Appropriations	<u>\$ 6,482.6</u>	<u>\$ 7,032.9</u>	<u>\$ 7,171.7</u>	<u>\$ 2,423.2</u>
APPROPRIATIONS FROM NON-GENERAL FUND STATE SOURCES				
Rebuild Iowa Infrastructure Fund	\$ 202.2	\$ 169.6	\$ 198.4	\$ 112.9
<i>RIIF Appropriations to Other Funds*</i>	-56.3	-42.0	-42.0	-42.0
Net RIIF Appropriations	<u>\$ 145.9</u>	<u>\$ 127.6</u>	<u>\$ 156.4</u>	<u>\$ 70.9</u>
Primary Road Fund	\$ 313.1	\$ 310.2	\$ 315.3	\$ 156.6
Health Care Trust Fund	225.6	223.1	222.1	221.8
Temporary Assistance for Needy Families (TANF)	138.8	142.3	135.0	67.5
Skilled Worker and Job Creation Fund	66.0	66.0	66.0	33.0
Road Use Tax Fund	50.2	50.6	52.6	26.7
Environment First Fund	42.0	42.0	42.0	13.0
Fish And Wildlife Trust Fund	41.2	41.2	41.2	20.6
Quality Assurance Trust Fund	28.8	29.2	37.2	18.6
Hospital Health Care Access Trust	34.7	34.7	34.7	17.4
Commerce Revolving Fund	27.3	27.7	28.6	14.3
IPERS Fund	17.7	15.7	17.7	8.8
Iowa Economic Emergency Fund	15.8	38.1	12.0	8.4
Social Services Block Grant	0.0	0.0	11.8	5.9
Gaming Enforcement Revolving Fund	10.9	10.9	10.9	5.4
MH Property Tax Relief Fund	0.0	0.0	10.0	0.0
Gaming Regulatory Revolving Fund	6.2	6.1	6.2	3.1
Workforce Development Withholding	4.0	5.8	6.0	6.0
Groundwater Protection Fund	3.7	3.5	4.7	1.7
Revenue Bonds Capitals II Fund	0.0	0.0	4.6	0.0
Wireless E911 Surcharge	0.0	0.0	4.3	0.1
Other	124.5	32.1	7.9	4.6
Total Non-General Fund	<u>\$ 1,296.5</u>	<u>\$ 1,206.8</u>	<u>\$ 1,227.2</u>	<u>\$ 704.5</u>
SUBTOTAL OF ALL STATE FUNDS	<u>\$ 7,779.1</u>	<u>\$ 8,239.6</u>	<u>\$ 8,398.9</u>	<u>\$ 3,127.8</u>

* Appropriations between funding sources are adjusted to avoid double counting.

Note: Numbers may not equal totals due to rounding.