

# **2016 SESSION FISCAL REPORT**

**86th General Assembly  
State of Iowa**

**Fiscal Services Division  
Legislative Services Agency  
July 2016**

July 2016

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

The **2016 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 2016 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. A staff directory can be found on the following page.

Sincerely,

A handwritten signature in blue ink that reads "Holly M. Lyons". The signature is written in a cursive style.

Holly M. Lyons,  
Fiscal Services Division Director

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# Table of Contents

Fiscal Information	Page
Budget Recap .....	1
General Fund Receipts for FY 2016 and FY 2017 (graphs).....	4
Revenue Estimating Conference (March 16, 2016) .....	6
General Fund Appropriations for FY 2016 and FY 2017 (graphs).....	8
Flow of General Fund Revenues After Expenditure Limitation (chart) .....	10
General Fund Balance Sheet for Actual FY 2015 and Estimated FY 2016 and Enacted FY 2017 (table) .....	11
General Fund Appropriations by Act (table).....	12
General Fund Revenue Adjustments by Act (table).....	13
Expenditure Limitation Calculation (table) .....	14
State of Iowa Reserve Funds (table) .....	15
Taxpayer Trust Fund and Taxpayer Trust Fund Tax Credit Fund (table) .....	16
Adjusted Revenue Estimate and Reserve Fund Goal Calculations.....	17
State Tax Credit Expected Claims Projection .....	18
Rebuild Iowa Infrastructure Fund - (RIIF) (table) .....	19
Technology Reinvestment Fund - (TRF) (table).....	23
Environment First Fund - (EFF) (table) .....	24
Iowa Skilled Worker and Job Creation Fund - (SWJCF) (table) .....	25
State Bond Repayment Fund - (SBRF) (table) .....	26
Health Care Trust Fund - (HCTF) (table) .....	27
Hospital Health Care Access Trust Fund - (HHCAT) (table).....	28
Quality Assurance Trust Fund - (QATF) (table).....	29
Temporary Assistance for Needy Families Fund - (TANF) (table).....	30
Medicaid Fraud Fund (table) .....	31
Comparison of All State Appropriated Funds (table).....	32
Common Acronyms Used in the Appropriations Tables.....	33
General Fund Appropriations to Departments for FY 2016 and FY 2017 (tables) .....	36
Other Fund Appropriations to Departments for FY 2016 and FY 2017 (tables).....	59
Federal Funds Appropriations to Departments for FY 2016 and FY 2017.....	78
Authorized Full-Time Equivalent Positions (FTEs) for FY 2016 and FY 2017 (tables) .....	84

<b>Subcommittee Appropriations Acts (alphabetical order by title)</b>		<b>Page</b>
SF 2314	Administration and Regulation Appropriations Act.....	104
HF 2454	Agriculture and Natural Resources Appropriations Act.....	133
HF 2455	Economic Development Appropriations Act.....	159
SF 2323	Education Appropriations Act.....	184
HF 2460	Health and Human Services Appropriations Act.....	218
HF 2457	Judicial Branch Appropriations Act.....	331
HF 2458	Justice Systems Appropriations Act.....	336
SF 2320	Transportation Appropriations Act.....	363
SF 2324	Infrastructure Appropriations Act.....	378
	Infrastructure Appropriations by Funding Source (table).....	412

<b>Miscellaneous Appropriations Acts (alphabetical order by title)</b>		<b>Page</b>
SF 2308	Enhance Iowa Appropriations Act.....	415
HF 2459	Standings Appropriations Act.....	427
SF 2109	FY 2016 Supplemental Appropriations Act.....	447
SF 2313	Workforce Development Act.....	463

<b>Ways and Means Acts – Fiscal Notes (numerical order by bill number)</b>		<b>Page</b>
	Estimated General Fund Revenue Impact of 2015 Approved Legislation.....	469
HF 2433	IRC Update and Manufacturing Consumables Act.....	470
HF 2436	Real Estate Appraisal Management – Registration and Supervision.....	476
HF 2445	Casino Promotional Play Taxation.....	478
HF 2464	Petroleum Tanks Fund and Financing Program Act.....	481
HF 2468	Revenue Department Miscellaneous Changes Act.....	484
SF 2300	Renewable Chemical Production Income Tax Credit Act.....	490
SF 2301	College Savings Accounts by Nonprofit and Community Foundations Act.....	496
SF 2306	Disaster Response, Out-of-State Businesses Act.....	498
SF 2309	Biofuel Tax Incentives Act.....	501
SF 2312	Sales Tax Rebates, Baseball and Softball Tournament Facilities Act.....	505

**Miscellaneous Acts – Fiscal Notes (numerical order by bill number)****Page**

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HF 2046	Child Endangerment Resulting in Death Act.....	508
HF 2146	Lottery Self-Service Kiosks.....	513
HF 2439	E911 Surcharge Fund Act.....	515
SJR 2007	Educational Examiners Board Fees, Nullification Resolution .....	518
SF 174	School Supplemental State Aid, State Percent of Growth FY 2017 Act.....	519
SF 175	Categorical Supplemental State Aid Act.....	523
SF 2116	Controlled Substances Schedules Act.....	527
SF 2147	IPERS Protection Occupation Act.....	529
SF 2191	Human Trafficking Office Act.....	532
SF 2196	Literacy Requirements in Teacher Preparation Act.....	534
SF 2326	E911 Funding Act.....	536

## BUDGET RECAP FOR FY 2015 - FY 2017

**Fiscal Year 2015.** The FY 2015 General Fund budget ended the fiscal year with a surplus of \$410.7 million. This was \$324.2 million less than the estimated surplus at the time the original FY 2015 budget was enacted during the 2014 Legislative Session, and \$46.4 million more than the revised surplus that was estimated at the close of the 2015 Session. Several factors contributed to the change in the surplus:

Net General Fund receipts for FY 2015 ended the year at \$143.9 million, or 2.1% less than originally estimated at the close of the 2014 Legislative Session. The original FY 2015 budget was based on the December 2013 revenue estimate of the Revenue Estimating Conference (REC) that totaled \$6.983 billion. During the 2014 Legislative Session, \$19.6 million in revenue reductions were also enacted, resulting in estimated net receipts of \$6.964 billion. In subsequent meetings, the REC lowered the estimate largely due to reductions in personal and corporate income tax collection. Also contributing to the reduction was the enactment of [SF 126](#) (Internal Revenue Code Update Act) in February 2015, that reduced the revenue estimate by \$99.0 million. The Act retroactively conformed Iowa's revenue laws to incorporate federal changes enacted from January 1, 2014, through January 1, 2015.

The final surplus carryforward ended the fiscal year at \$647.2 million. This amount was \$98.5 million, or 13.2% less than estimated when the FY 2015 budget was first enacted. The reduction of the surplus carryforward was the result of a lower than anticipated General Fund surplus in FY 2014.

After final reversions, net appropriations totaled to \$81.8 million, or 1.2% more than the initial estimated budget, due to supplemental appropriations, as well year-end adjustments to standing appropriations. A net total of \$56.0 million in supplemental appropriations and deappropriations were funded for FY 2015. This included supplemental appropriations of \$58.8 million for Medicaid, \$9.5 million for Commercial Property Tax Replacement, and \$3.5 million for other programs. There were also \$15.8 million in deappropriations enacted, resulting in an offset of a portion of the increases. Standing appropriations ended the fiscal year \$27.9 million more than originally budgeted. The majority of this increase resulted from State Appeal Board claims exceeding the estimated FY 2015 budget by \$17.8 million.

The combined balances in the Cash Reserve and Economic Emergency Funds total \$697.8 million in FY 2015.

**Fiscal Year 2016.** Iowa is experiencing a slight slowdown in revenue growth for FY 2016, though some economic indicators are sending mixed signals. The October and December REC made decreasing adjustments to the original FY 2016 revenue estimates, citing low commodity prices and the respective impact on farm income, a weak global economy, and a stronger U.S. dollar resulting in a reduction of exports, increase in inventories, and falling of oil prices. However, employment growth in Iowa remains positive, as does wage and salary growth.

The REC met on March 16, 2016, and set the FY 2016 revenue estimate at \$7,045.6 million, remaining unchanged from the December estimate. The estimate represents revenue growth of \$225.9 million, or 3.3% compared to FY 2015.<sup>1</sup> On March 21, 2016, the Governor signed [HF 2433](#) (IRC Update and Manufacturing Consumables Act), that reduced the FY 2016 General Fund revenue estimate by \$97.6 million, or 1.4%.

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<sup>1</sup>Normal annual growth is generally estimated to be in the 5.0% to 6.0% range.

The Act primarily conforms Iowa's tax laws with changes to the federal Internal Revenue Code (IRC) effective January 1, 2015. This coupling is temporary and applies only to tax year 2015. The change is effective on enactment and applies retroactively to January 1, 2015.

The total funds available in the General Fund for FY 2016 are estimated at \$7,315.3 million. This includes the March 2016 revenue estimate of \$7,045.6 million, the revenue reduction of \$97.6 million associated with the enactment of [HF 2433](#), and a surplus carryforward balance of \$367.3 million. General Fund appropriations for FY 2016 total \$7,246.7 million, and include previously enacted appropriations of \$7,174.3 million and supplemental appropriations totaling \$72.4 million. Supplemental appropriations included \$67.0 million to help fund a projected shortfall in Medicaid funding for FY 2016.

The FY 2016 General Fund surplus is estimated to be \$75.3 million, and the combined balances in the Cash Reserve and Economic Emergency Funds total \$718.7 million. In addition, the Taxpayers Trust Fund has a balance of \$8.1 million, which, per statute, does not suffice in a funding balance large enough to trigger a tax credit for qualified individuals for tax year 2015.

**Fiscal Year 2017.** For FY 2017, most economic indicators continue to be positive. One set of indicators, the Department of Revenue's Iowa Leading Indicators Index, experienced the first increase in 13 months, with five of the eight indicators contributing positively to the March Index. Iowa is not experiencing "no growth" or negative growth, but is experiencing slow growth. Much of the deceleration was accounted for by the October and December REC. Iowa unemployment continues to be very low, and initial unemployment claims are near an all-time low. Iowa recovered from the Great Recession relatively quickly and, with the exception of FY 2014, was fortunate to experience several years of excellent growth in the 5.0% to 7.0% range. After incorporating adjustments outlined below, the March REC established an FY 2017 growth rate at 4.4%.

On December 18, 2015, federal legislation was enacted that permanently extended provisions that reduce federal income and corporate taxes. Iowa allows personal income tax filers to deduct 100.0% of federal income tax paid from Iowa taxable income. For corporate tax filers, the deduction is 50.0%. The revenue impact to Iowa's General Fund as a result of the federal law change is automatic and does not require state legislation. As a result, when federal income taxes are decreased, Iowa income taxes increase. The revenue adjustments due to the federal law change added an estimated \$1.9 million in revenue in FY 2016 and \$76.4 million in FY 2017.

The REC incorporated revenue adjustments associated with the federal tax law change into the March estimates for FY 2016 and FY 2017. However, the additional revenues were not included in the REC estimates set at the December 10, 2015 meeting. The net impact of the estimates from the March REC meeting was a reduction to the adjusted December projections of \$1.9 million for FY 2016 and \$46.4 million for FY 2017. The revised March estimate for FY 2017 represents revenue growth of \$311.8 million, or 4.4% compared to the March REC estimate for FY 2016.

The FY 2017 General Fund budget enacted by the 2016 General Assembly was based on total available revenue of \$7,425.6 million. This includes the March 2016 REC estimate of \$7,357.4 million, net revenue increases of \$22.6 million enacted during the 2016 Legislative Session, and a surplus carryforward balance of \$45.6 million.

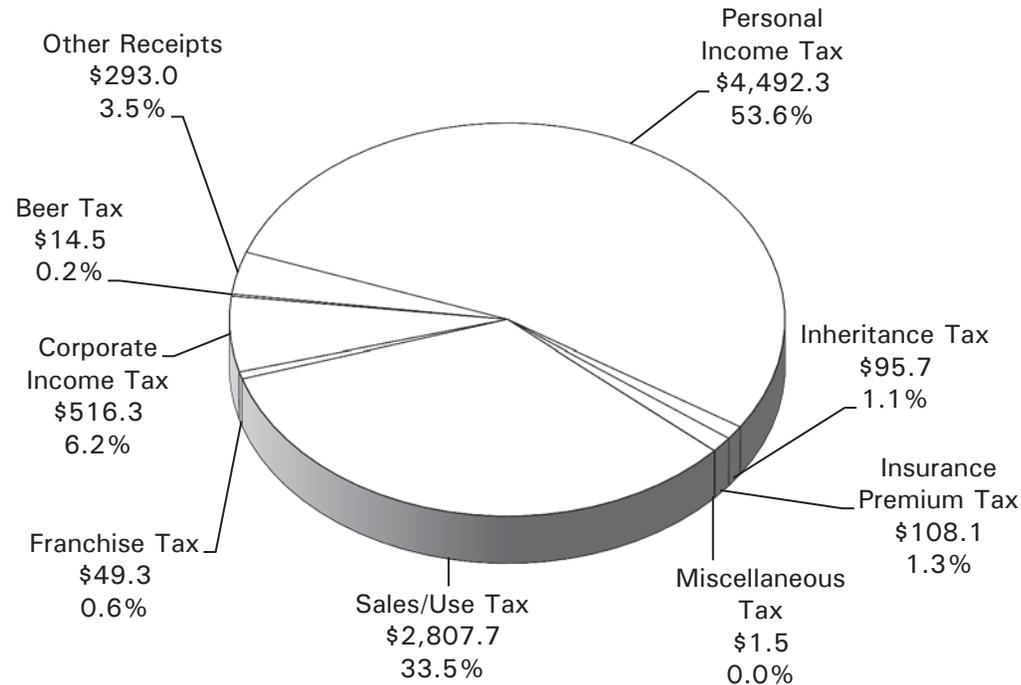
The General Assembly appropriated \$7,350.6 million from the General Fund for FY 2017; an increase of \$103.9 million, or 1.4% compared to FY 2016 appropriations (including \$72.4 million in supplemental appropriations). The FY 2017 appropriations were \$0.2 million below the

expenditure limitation. The Governor did not item veto any appropriations or revenue adjustments from legislation passed by the General Assembly during the 2016 Legislative Session.

The General Fund ending balance (surplus) for FY 2017 is estimated to be \$80.0 million, and the reserve funds are estimated to be at the statutory maximum of \$738.0 million, or 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.

# FY 2016 Estimated Total General Fund Receipts (In Millions)

As estimated by the March 16, 2016, Revenue Estimating Conference.  
Totals may not add due to rounding.



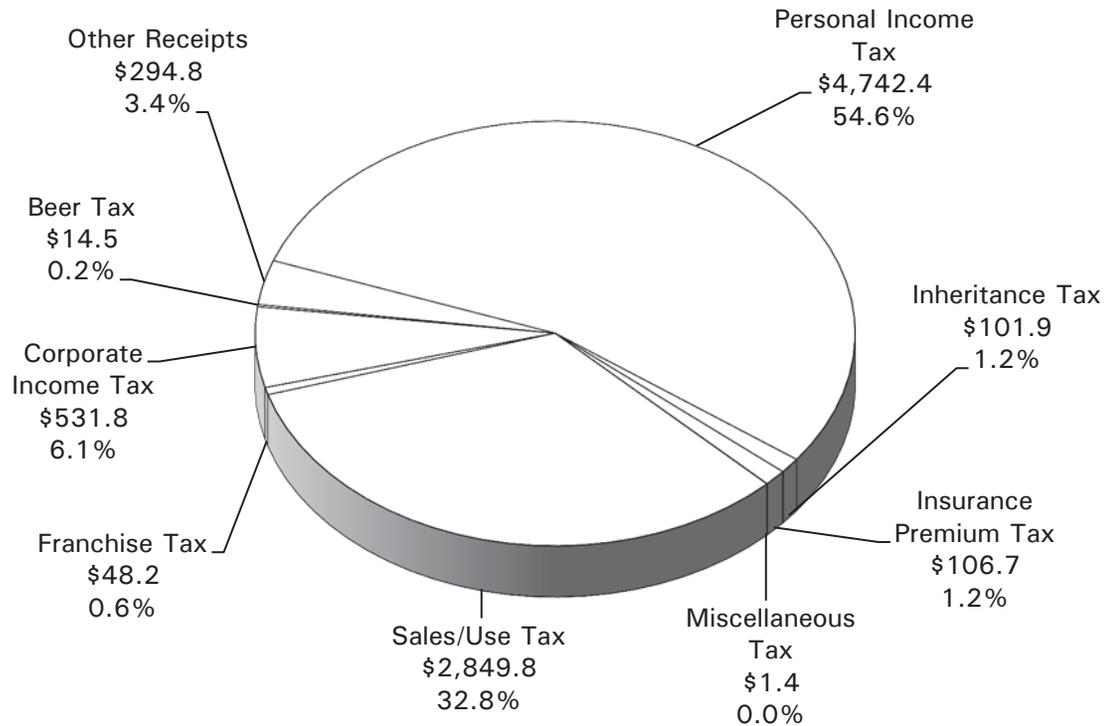
<u>Other Receipts</u>	
Institutional Payments	\$ 7.3
Liquor Profits	103.0
Interest	4.0
Fees	27.2
Judicial Revenue	111.9
Miscellaneous Receipts	39.6
<b>Total Other Receipts</b>	<b>\$ 293.0</b>

Total General Fund receipts do not include adjustments for transfers, refunds, and accruals. After these adjustments, net General Fund receipts for FY 2016 are estimated at \$7,045.6 million.

**Total: \$8,378.4**

# FY 2017 Estimated Total General Fund Receipts (In Millions)

As estimated by the March 16, 2016, Revenue Estimating Conference.  
Totals may not add due to rounding.



## Other Receipts

Institutional Payments	\$	5.8
Liquor Profits		104.3
Interest		4.4
Fees		27.2
Judicial Revenue		112.9
Miscellaneous Receipts		40.2
<b>Total Other Receipts</b>	<b>\$</b>	<b>294.8</b>

Total General Fund receipts do not include adjustments for transfers, refunds, and accruals. After these adjustments, net General Fund receipts are estimated at \$7,357.4 million.

**Total: \$8,691.5**

**REVENUE ESTIMATING CONFERENCE**

March 16, 2016

	FY 14 Actual	FY 15 Actual	% Change FY 14 vs. FY 15	REC	% Change	REC	% Change	REC	% Change	REC	% Change	
				FY 16 Estimate 10-Dec-15	FY 16 Est. vs. FY 15 Actual	FY 17 Estimate 10-Dec-15	FY 17 Est. vs. FY 16 Estimate	FY 16 Estimate 16-Mar-16	FY 16 Est. vs. FY 15 Actual	FY 17 Estimate 16-Mar-16	FY 17 Est. vs. FY 16 Estimate	
<b>Tax Receipts</b>												
Personal Income Tax	\$3,974.8	\$4,207.3	5.8%	\$4,502.1	7.0%	\$4,707.7	4.6%	\$4,492.3	6.8%	\$4,742.4	5.6%	
Sales/Use Tax	2,642.3	2,753.0	4.2%	2,838.8	3.1%	2,914.5	2.7%	2,807.7	2.0%	2,849.8	1.5%	
Corporate Income Tax	549.6	576.3	4.9%	500.0	-13.2%	495.0	-1.0%	516.3	-10.4%	531.8	3.0%	
Inheritance Tax	91.0	87.0	-4.4%	94.0	8.0%	98.2	4.5%	95.7	10.0%	101.9	6.5%	
Insurance Premium Tax	105.6	109.6	3.8%	103.0	-6.0%	105.9	2.8%	108.1	-1.4%	106.7	-1.3%	
Cigarette Tax	0.0	0.0		0.0		0.0		0.0		0.0		
Tobacco Tax	1.4	0.0	-100.0%	0.0		0.0		0.0		0.0		
Beer Tax	14.1	14.5	2.8%	14.5	0.0%	14.9	2.8%	14.5	0.0%	14.5	0.0%	
Franchise Tax	42.9	46.9	9.3%	48.2	2.8%	51.0	5.8%	49.3	5.1%	48.2	-2.2%	
Miscellaneous Tax	1.2	1.4	16.7%	1.4	0.0%	1.4	0.0%	1.5	7.1%	1.4	-6.7%	
<b>Total Tax Receipts</b>	<b>\$7,422.9</b>	<b>\$7,796.0</b>	<b>5.0%</b>	<b>\$8,102.0</b>	<b>3.9%</b>	<b>\$8,388.6</b>	<b>3.5%</b>	<b>\$8,085.4</b>	<b>3.7%</b>	<b>\$8,396.7</b>	<b>3.9%</b>	
<b>Other Receipts</b>												
Institutional Payments	\$12.8	\$15.5	21.1%	\$6.5	-58.1%	\$5.8	-10.8%	\$7.3	-52.9%	\$5.8	-20.5%	
Liquor Profits	96.6	108.4	12.2%	102.5	-5.4%	103.8	1.3%	103.0	-5.0%	104.3	1.3%	
Interest	3.4	3.7	8.8%	4.0	8.1%	4.4	10.0%	4.0	8.1%	4.4	10.0%	
Fees	28.8	27.7	-3.8%	27.6	-0.4%	27.6	0.0%	27.2	-1.8%	27.2	0.0%	
Judicial Revenue	104.0	99.9	-3.9%	111.9	12.0%	112.9	0.9%	111.9	12.0%	112.9	0.9%	
Miscellaneous Receipts	43.4	39.7	-8.5%	39.2	-1.3%	39.7	1.3%	39.6	-0.3%	40.2	1.5%	
Racing and Gaming	0.0	0.0		0.0		0.0		0.0		0.0		
<b>Total Other Receipts</b>	<b>\$289.0</b>	<b>\$294.9</b>	<b>2.0%</b>	<b>\$291.7</b>	<b>-1.1%</b>	<b>\$294.2</b>	<b>0.9%</b>	<b>\$293.0</b>	<b>-0.6%</b>	<b>\$294.8</b>	<b>0.6%</b>	
<b>Gross Tax &amp; Other Receipts</b>	<b>\$7,711.9</b>	<b>\$8,090.9</b>	<b>4.9%</b>	<b>\$8,393.7</b>	<b>3.7%</b>	<b>\$8,682.8</b>	<b>3.4%</b>	<b>\$8,378.4</b>	<b>3.6%</b>	<b>\$8,691.5</b>	<b>3.7%</b>	
Accruals (Net)	\$-16.2	\$19.6		\$17.7		\$29.6		\$16.0		\$24.7		
Refund (Accrual Basis)	\$-955.3	\$-967.9	1.3%	\$-1,002.0	3.5%	\$-1,011.0	0.9%	\$-995.2	2.8%	\$-985.0	-1.0%	
School Infras. Refunds (Accrual)	-\$440.4	-\$450.5	2.3%	-\$460.2	2.2%	-\$470.2	2.2%	-\$460.0	2.1%	-\$470.0	2.2%	
<b>Total Net Receipts</b>	<b>\$6,300.0</b>	<b>\$6,692.1</b>	<b>6.2%</b>	<b>\$6,949.2</b>	<b>3.8%</b>	<b>\$7,231.2</b>	<b>4.1%</b>	<b>\$6,939.2</b>	<b>3.7%</b>	<b>\$7,261.2</b>	<b>4.6%</b>	
<b>Transfers (Accrual Basis)</b>												
Lottery	\$72.2	\$72.4	0.3%	\$74.0	2.2%	\$77.0	4.1%	\$84.0	16.0%	\$77.0	-8.3%	
Taxpayer Trust Fund Trans.	\$84.6	\$27.7		\$0.0		\$0.0		\$0.0		\$0.0		
Other Transfers	32.1	27.5	-14.3%	22.4	-18.5%	19.2	-14.3%	22.4	-18.5%	19.2	-14.3%	
<b>Net Receipts Plus Transfers</b>	<b>\$6,488.9</b>	<b>\$6,819.7</b>	<b>5.1%</b>	<b>\$7,045.6</b>	<b>3.3%</b>	<b>\$7,327.4</b>	<b>4.0%</b>	<b>\$7,045.6</b>	<b>3.3%</b>	<b>\$7,357.4</b>	<b>4.4%</b>	
Estimated Gambling Revenues												
Deposited To Other Funds	\$272.9	\$277.9	1.8%	\$288.8	3.9%	\$291.7	1.0%	\$288.8	3.9%	\$291.7	1.0%	
Interest Earned on Reserve Funds	\$1.8	\$2.8	55.6%	\$2.8	0.0%	\$2.8	0.0%	\$2.8	0.0%	\$2.8	0.0%	

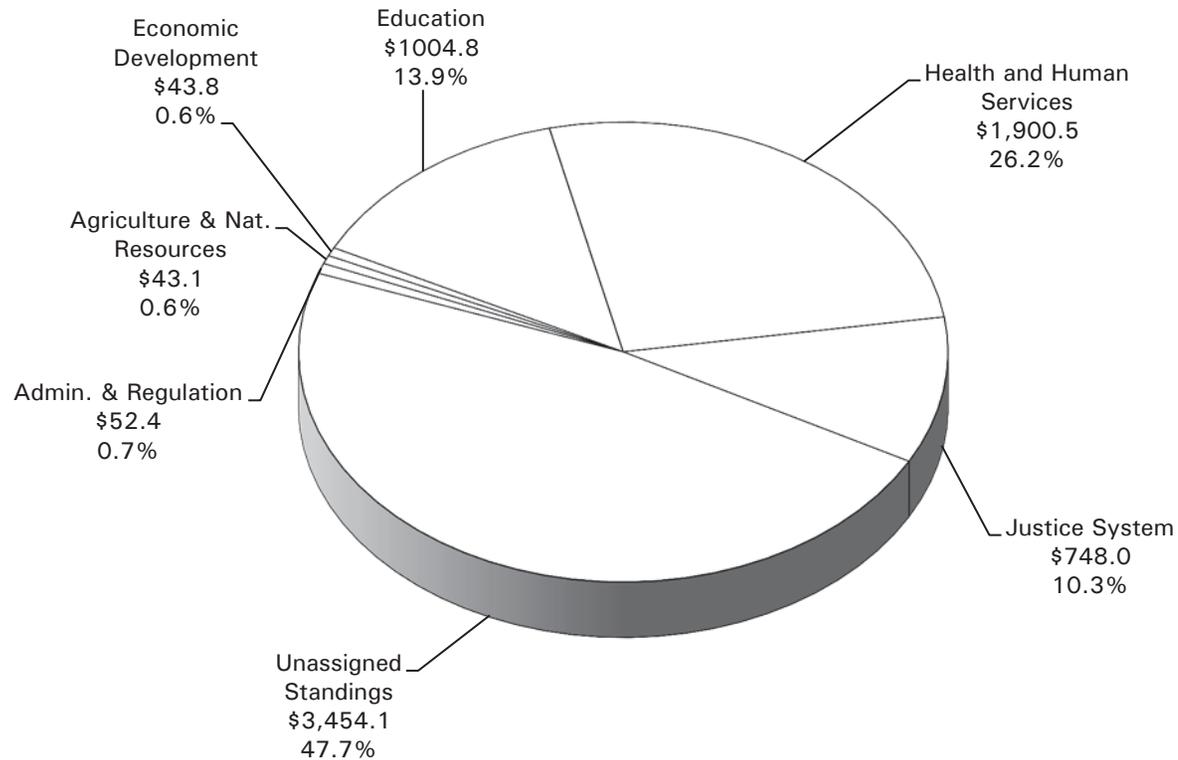
FY 2018 Estimate --> 7,659.1 4.1%

For the General Assembly balance sheet, the December REC FY 2016 and FY 2017 estimates have been adjusted for post-REC law changes (see reverse).

## REVENUE ESTIMATING CONFERENCE

	REC	Legislated	Adjusted	REC	Legislated	Adjusted
	FY 16	Changes	REC	FY 17	Changes	REC
	Estimate	Since	Estimate	Estimate	Since	Estimate
	<u>10-Dec-15</u>	<u>REC</u>	<u>Estimate</u>	<u>10-Dec-15</u>	<u>REC</u>	<u>Estimate</u>
<b>Tax Receipts</b>						
Personal Income Tax	\$4,502.1	\$1.5	\$4,503.6	\$4,707.7	\$34.9	\$4,742.6
Sales/Use Tax	2,838.8		2,838.8	2,914.5		2,914.5
Corporate Income Tax	500.0	0.0	500.0	495.0	14.7	509.7
Inheritance Tax	94.0		94.0	98.2		98.2
Insurance Premium Tax	103.0		103.0	105.9		105.9
Cigarette Tax	0.0		0.0	0.0		0.0
Tobacco Tax	0.0		0.0	0.0		0.0
Beer Tax	14.5		14.5	14.9		14.9
Franchise Tax	48.2		48.2	51.0		51.0
Miscellaneous Tax	1.4		1.4	1.4		1.4
<b>Total Tax Receipts</b>	<b>\$8,102.0</b>	<b>\$1.5</b>	<b>\$8,103.5</b>	<b>\$8,388.6</b>	<b>\$49.6</b>	<b>\$8,438.2</b>
<b>Other Receipts</b>						
Institutional Payments	\$6.5		\$6.5	\$5.8		\$5.8
Liquor Profits	102.5		102.5	103.8		103.8
Interest	4.0		4.0	4.4		4.4
Fees	27.6		27.6	27.6		27.6
Judicial Revenue	111.9		111.9	112.9		112.9
Miscellaneous Receipts	39.2		39.2	39.7		39.7
Racing and Gaming	0.0		0.0	0.0		0.0
<b>Total Other Receipts</b>	<b>\$291.7</b>	<b>\$0.0</b>	<b>\$291.7</b>	<b>\$294.2</b>	<b>\$0.0</b>	<b>\$294.2</b>
<b>Gross Tax &amp; Other Receipts</b>	<b>\$8,393.7</b>	<b>\$1.5</b>	<b>\$8,395.2</b>	<b>\$8,682.8</b>	<b>\$49.6</b>	<b>\$8,732.4</b>
Accruals (Net)	\$17.7		\$17.7	\$29.6		\$29.6
Refund (Accrual Basis)	\$-1,002.0	\$0.4	\$-1,001.6	\$-1,011.0	\$26.8	\$-984.2
School Infras. Refunds (Accrual)	\$-460.2		\$-460.2	\$-470.2		\$-470.2
<b>Total Net Receipts</b>	<b>\$6,949.2</b>	<b>\$1.9</b>	<b>\$6,951.1</b>	<b>\$7,231.2</b>	<b>\$76.4</b>	<b>\$7,307.6</b>
<b>Transfers (Accrual Basis)</b>						
Lottery	\$74.0		\$74.0	\$77.0		\$77.0
Taxpayer Trust Fund Transf.	\$0.0		\$0.0	\$0.0		\$0.0
Other Transfers	\$22.4		\$22.4	19.2		\$19.2
<b>Net Receipts Plus Transfers</b>	<b>\$7,045.6</b>	<b>\$1.9</b>	<b>\$7,047.5</b>	<b>\$7,327.4</b>	<b>\$76.4</b>	<b>\$7,403.8</b>

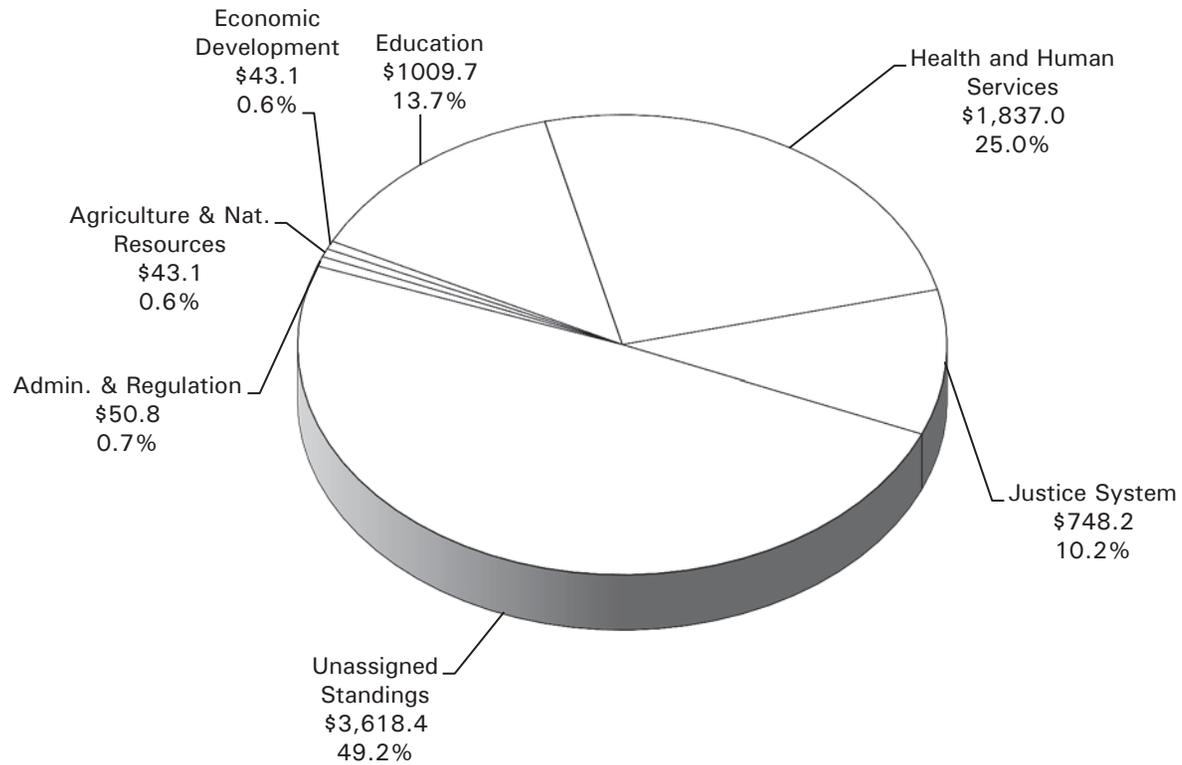
# FY 2016 Estimated Net General Fund Appropriations (In Millions)



**Total: \$7,246.6**

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

# FY 2017 Enacted General Fund Appropriations (In Millions)



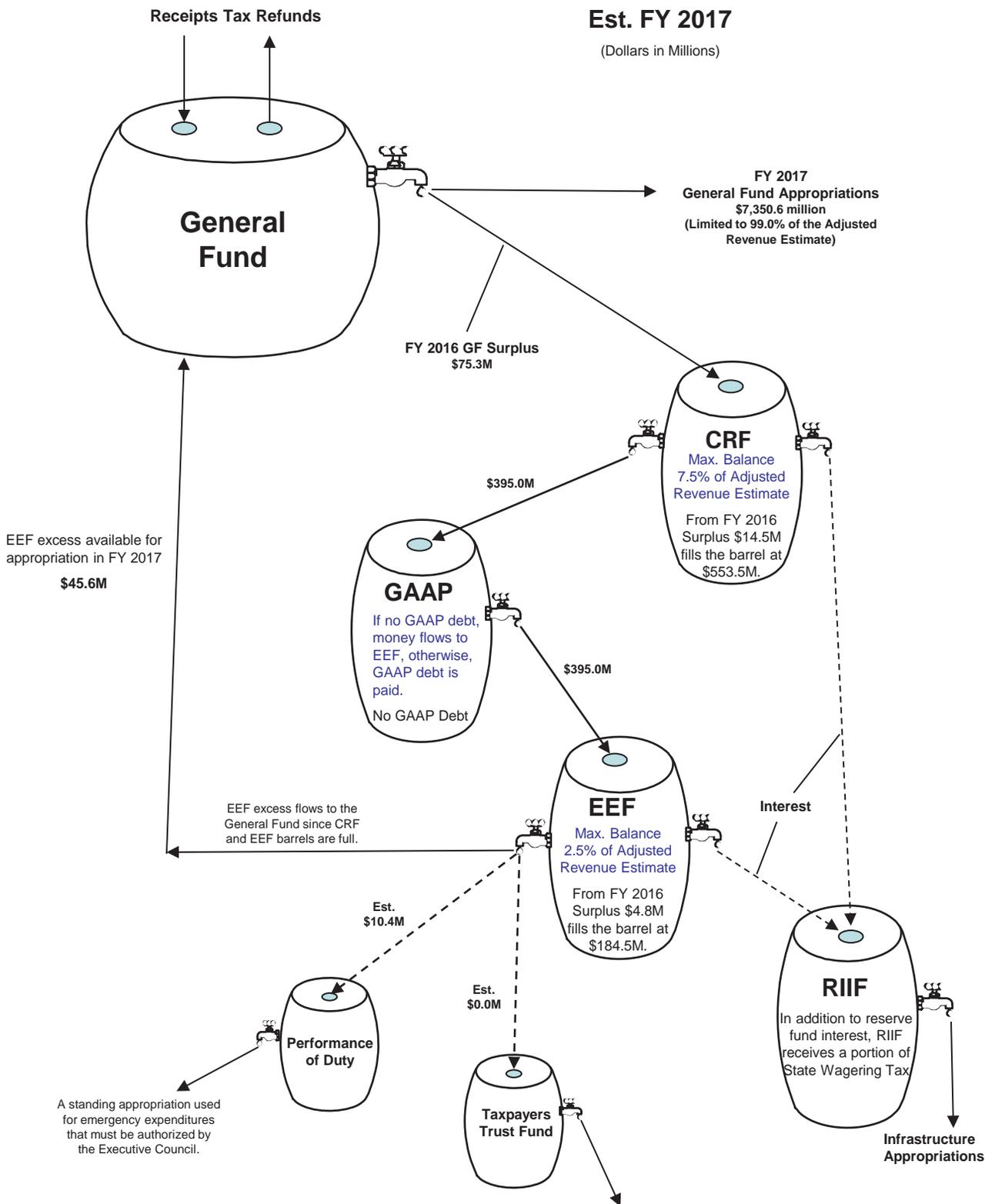
**Total: \$7,350.4**

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 2017

(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 2016 adjusted revenue estimate and the actual revenues collected for FY 2016. The proceeds are used to fund an income tax credit for qualified individuals. The statutory criteria was not met for FY 2017, therefore, no funds will be appropriated to the Taxpayers Trust Fund for FY 2017.

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

	<u>Actual FY 2015</u>	<u>Estimated FY 2016</u>	<u>Enacted FY 2017</u>
<b>Funds Available:</b>			
Receipts	\$ 6,819.7	\$ 7,045.6	\$ 7,327.4
Federal Law Change	0.0	1.9	76.4
March REC Adjustment	0.0	- 1.9	- 46.4
Net Receipts	<u>6,819.7</u>	<u>7,045.6</u>	<u>7,357.4</u>
Legislative Revenue Adjustments		- 97.6	22.6
Subtotal Receipts	<u>6,819.7</u>	<u>6,948.0</u>	<u>7,380.0</u>
Surplus Carryforward (EEF Excess)	<u>647.2</u>	<u>367.3</u>	<u>45.6</u>
<b>Total Funds Available</b>	<u>\$ 7,466.9</u>	<u>\$ 7,315.3</u>	<u>\$ 7,425.6</u>
<b><i>Expenditure Limitation</i></b>			<b><u>\$ 7,350.8</u></b>
<b>Estimated Appropriations and Expenditures:</b>			
Appropriations	\$ 7,063.4	\$ 7,174.3	\$ 7,350.6
Supplemental/Deappropriations		72.4	
<b>Total Appropriations</b>	<u>\$ 7,063.4</u>	<u>\$ 7,246.7</u>	<u>\$ 7,350.6</u>
<b>Reversions</b>			
Operations	<u>- 7.2</u>	<u>- 6.7</u>	<u>- 5.0</u>
<b>Net Appropriations</b>	<u>\$ 7,056.2</u>	<u>\$ 7,240.0</u>	<u>\$ 7,345.6</u>
<b>Ending Balance - Surplus</b>	<u>\$ 410.7</u>	<u>\$ 75.3</u>	<u>\$ 80.0</u>
<b><i>Under (Over) Expenditure Limitation</i></b>			<b><u>\$ 0.2</u></b>

NOTE: The Governor did not item veto any appropriations or revenue adjustments from legislation passed by the General Assembly during the 2016 Legislative Session.

**State of Iowa**  
**General Fund Appropriation Acts**  
(Dollars in Millions)

Bill No.	Bill Name	FY 2016 Supplemental			FY 2017		
		Leg. Action	Item Veto	Enacted	Leg. Action	Item Veto	Enacted
HF 659	Administration and Regulation Appropriations Act	\$ 0.0	\$ 0.0	\$ 0.0	\$ 50.8	\$ 0.0	\$ 50.8
SF 494	Agriculture and Natural Resources Appropriations Act	0.0	0.0	0.0	43.1	0.0	43.1
SF 499	Economic Development Appropriations Act	0.0	0.0	0.0	43.1	0.0	43.1
HF 658	Education Appropriations Act	0.0	0.0	0.0	1,009.7	0.0	1,009.7
SF 505	Health and Human Services Appropriations Act	0.0	0.0	0.0	1,837.0	0.0	1,837.0
SF 497	Justice System Appropriations Act	0.0	0.0	0.0	566.5	0.0	566.5
SF 496	Judicial Branch Appropriations Act	0.0	0.0	0.0	181.8	0.0	181.8
HF 650	Infrastructure Appropriations Act	0.0	0.0	0.0	- 17.5	0.0	- 17.5
SF 171	School Supplemental State Aid	0.0	0.0	0.0	3,106.7	0.0	3,106.7
HF 166	FY 2016 Supplemental Appropriations Act	72.4	0.0	72.4	0.0	0.0	0.0
HF 666	Standing Appropriations Act	0.0	0.0	0.0	- 26.5	0.0	- 26.5
Current Law	Standing Appropriations (Current Law)	0.0	0.0	0.0	555.9	0.0	555.9
<b>Total</b>		<b>\$ 72.4</b>	<b>\$ 0.0</b>	<b>\$ 72.4</b>	<b>\$ 7,350.6</b>	<b>\$ 0.0</b>	<b>\$ 7,350.6</b>

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

<u>Bill No.</u>		<u>FY 2016</u>	<u>FY 2017</u>		
		<u>Enacted</u>	<u>Leg. Action</u>	<u>Item Veto</u>	<u>Enacted</u>
HF 2433	Internal Revenue Code (IRC) Coupling	\$ - 97.6	\$ 23.6	\$ 0.0	\$ 23.6
SF 2314	Inspections and Appeals Fees		- 0.7		- 0.7
SF 2306	Disaster Worker Exemption		- 0.2		- 0.2
HF 2436	Real Estate Appraisal		- 0.1		- 0.1
<b>Total Revenue Adjustments</b>		<u>\$ - 97.6</u>	<u>\$ 22.6</u>	<u>\$ 0.0</u>	<u>\$ 22.6</u>

**State of Iowa**  
**Expenditure Limitation Calculation**  
(Dollars in Millions)

	<b>Enacted FY 2017</b>		
	<u>Amount</u>	<u>%</u>	<u>Expend. Limit</u>
<b>Revenue Estimating Conference</b>			
March 2016 Estimate	\$ 7,357.4	99%	\$ 7,283.8
<b>Revenue Adjustments:</b>			
HF 2433 Internal Revenue Code (IRC) Coupling	\$ 23.6	95%	\$ 22.4
SF 2314 Inspections and Appeals Fees	- 0.7	100%	- 0.7
SF 2306 Disaster Worker Exemption	- 0.2	100%	- 0.2
HF 2436 Real Estate Appraisal	- 0.1	100%	- 0.1
<b>Subtotal Revenue Adjustment</b>	<u>\$ 22.6</u>		<u>\$ 21.4</u>
<b>Transfer from Economic Emergency Fund</b>	\$ 45.6	100%	\$ 45.6
<b>Total Adjustments</b>	<u>\$ 68.2</u>		<u>\$ 67.0</u>
<b>Expenditure Limitation</b>	<u><u>\$ 7,425.6</u></u>		<u><u>\$ 7,350.8</u></u>

## State of Iowa Reserve Funds

(Dollars in Millions)

<b>Cash Reserve Fund (CRF)</b>	<b>Actual</b>	<b>Estimated</b>	<b>Enacted</b>
	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>Funds Available</b>			
Balance Brought Forward	\$ 489.3	\$ 523.3	\$ 539.0
Gen. Fund Appropriation from Surplus	706.8	410.7	75.3
Intrastate Receipts (credited after close of FY)	1.0	0.0	0.0
<b>Total Funds Available</b>	<b>\$ 1,197.1</b>	<b>\$ 934.0</b>	<b>\$ 614.3</b>
<b>Appropriations &amp; Transfers</b>			
Appropriations	\$ 0.0	\$ 0.0	\$ 0.0
<b>Total Appropriations &amp; Transfers</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>
Reversions (credited after close of fiscal year)	0.0		
Excess Transferred to EEF	- 673.8	- 395.0	- 60.8
<b>Balance Carried Forward</b>	<b>\$ 523.3</b>	<b>\$ 539.0</b>	<b>\$ 553.5</b>
<i>Maximum 7.5%</i>	\$ 522.3	\$ 539.0	\$ 553.5
<b>Economic Emergency Fund (EEF)</b>	<b>Actual</b>	<b>Estimated</b>	<b>Enacted</b>
	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>Funds Available</b>			
Balance Brought Forward	\$ 180.6	\$ 174.5	\$ 179.7
Excess from Cash Reserve	673.8	395.0	60.8
Other Receipts (credited after close of fiscal year)	0.0	0.0	0.0
<b>Total Funds Available</b>	<b>\$ 854.4</b>	<b>\$ 569.5</b>	<b>\$ 240.5</b>
<b>Appropriations &amp; Transfers</b>			
Excess Transferred to Taxpayer Trust Fund	\$ 0.0	\$ 0.0	\$ 0.0
Executive Council - Performance of Duty	- 32.7	- 22.5	- 10.4
Excess Transferred to General Fund	-647.2	- 367.3	- 45.6
<b>Balance Carried Forward</b>	<b>\$ 174.5</b>	<b>\$ 179.7</b>	<b>\$ 184.5</b>
<i>Maximum 2.5%</i>	\$ 174.1	\$ 179.7	\$ 184.5
<b>Combined Reserve Fund Balances</b>	<b>Actual</b>	<b>Estimated</b>	<b>Enacted</b>
	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
Cash Reserve Fund	\$ 523.3	\$ 539.0	\$ 553.5
Economic Emergency Fund	174.5	179.7	184.5
<b>Total CRF and EEF</b>	<b>\$ 697.8</b>	<b>\$ 718.7</b>	<b>\$ 738.0</b>

## Taxpayer Trust Fund

(Dollars in Millions)

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

	Actual FY 2015	Actual FY 2016	Enacted FY 2017
<b>Funds Available</b>			
Balance Brought Forward	\$ 0.0	\$ 0.0	\$ 0.0
Transfer from Taxpayers Trust Fund	35.5	0.0	0.0
<b>Total Funds Available</b>	<u>\$ 35.5</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
<b>Expenditures</b>			
Transfer to General Fund	\$ 27.4	\$ 0.0	\$ 0.0
Reversion to the Taxpayer Trust Fund	8.1	0.0	0.0
<b>Total Expenditures</b>	<u>\$ 35.5</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
<b>Ending Balance</b>	<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 2015</u>	<u>FY 2016</u>	<u>Enacted FY 2017</u>
REC Estimates	\$ 6,983.2	\$ 7,175.5	\$ 7,357.4
Revenue Adjustments	-19.6	11.2	22.6
Adjusted Revenue Estimate	<u>\$ 6,963.6</u>	<u>\$ 7,186.7</u>	<u>\$ 7,380.0</u>
 <u>Reserve Fund Goals</u>			
Cash Reserve Fund (7.5%)	\$ 522.3	\$ 539.0	\$ 553.5
Economic Emergency Fund (2.5%)	174.1	179.7	184.5
<b>Total</b>	<u>\$ 696.4</u>	<u>\$ 718.7</u>	<u>\$ 738.0</u>

## State Tax Credit Expected Claims Projection

(Dollars in Millions)

<u>Tax Credit Program</u>	FY 2015	FY 2016	FY 2017
<b><u>Capped Programs</u></b>			
Accelerated Career Education Tax Credit	\$ -3.9	\$ -3.9	\$ -3.9
Agricultural Assets Transfer Tax Credit	-3.6	-5.0	-5.5
Custom Farming Contract Tax Credit	-0.0	-0.0	-0.1
Endow Iowa Tax Credit	-5.3	-4.9	-5.0
Enterprise Zone Program	-13.7	-8.4	-5.1
Enterprise Zone Program - Housing Component	-9.5	-22.1	-16.4
Film, Television, and Video Project Promotion Program - Awarded	-0.0	-0.0	-0.0
High Quality Jobs Program	-20.3	-34.2	-33.2
Historic Preservation and Cultural and Entertainment District Tax Credit	-17.7	-51.8	-50.0
Redevelopment Tax Credit	-2.5	-4.6	-7.1
Renewable Energy Tax Credit	-3.9	-5.3	-8.9
School Tuition Organization Tax Credit	-9.9	-12.2	-12.4
Solar Energy System Tax Credit	-2.3	-3.6	-3.9
Venture Capital Tax Credit - Innovation Fund	-1.1	-2.3	-3.9
Venture Capital Tax Credit - Iowa Fund of Funds	0.0	-1.4	-0.8
Venture Capital Tax Credit - Qualified Bus. or Comm.-Seed Capital Fund	-0.1	-0.9	-1.5
Venture Capital Tax Credit - Venture Capital Funds	-0.0	-0.1	-0.0
Wage-Benefits Tax Credit	-0.0	0.0	0.0
Wind Energy Production Tax Credit	-1.0	-1.9	-1.6
Workforce Housing Tax Incentive Program	0.0	-0.2	-11.6
<b>Total Capped Programs</b>	<b>\$ -95.0</b>	<b>\$ -162.7</b>	<b>\$ -170.8</b>
<b><u>Uncapped Programs</u></b>			
Adoption Tax Credit	\$ -0.4	\$ -0.8	\$ -0.8
Biodiesel Blended Fuel Tax Credit	-15.7	-14.9	-15.0
Charitable Conservation Contribution Tax Credit	-0.5	-0.8	-0.8
Child and Dependent Care Tax Credit	-4.1	-6.7	-6.8
E-15 Gasoline Promotion Tax Credit	-0.1	-0.2	-0.3
E-85 Gasoline Promotion Tax Credit	-1.7	-2.1	-2.1
Early Childhood Development Tax Credit	-0.7	-0.7	-0.7
Earned Income Tax Credit	-71.1	-71.4	-72.2
Ethanol Promotion Tax Credit	-2.1	-1.9	-1.4
Farm to Food Donation Tax Credit	-0.0	-0.0	-0.0
Geothermal Heat Pump Tax Credit	-2.2	-2.3	-2.5
Iowa Industrial New Job Training Program (260E)	-41.1	-44.2	-43.3
New Capital Investment Program	-0.3	-0.4	-0.2
New Jobs and Income Program	-0.1	-0.2	-0.1
Research Activities Tax Credit	-51.0	-54.7	-59.6
Supplemental Research Activities Tax Credit	-6.8	-9.9	-7.6
Targeted Jobs Tax Credit from Withholding	-4.1	-4.6	-5.7
Tuition and Textbook Tax Credit	-15.4	-15.3	-15.3
Volunteer Firefighter and EMS Tax Credit	-1.4	-1.3	-1.3
<b>Total Uncapped Programs</b>	<b>\$ -218.6</b>	<b>\$ -232.7</b>	<b>\$ -235.8</b>
<b>Tax Credit Program Total</b>	<b>\$ -313.6</b>	<b>\$ -395.4</b>	<b>\$ -406.6</b>

**Notes:**

These estimates are based on the Tax Credit Expected Claims Projection published by the Department of Revenue in March 2016. The table above reflects the tax credits that are likely to be claimed in a given fiscal year based on previous experience. The projected claims are incorporated in the FY 2016 and FY 2017 REC revenue estimates.

The numbers may not equal totals due to rounding.

## Rebuild Iowa Infrastructure Fund

	Actual FY 2015	Estimated FY 2016	Enacted FY 2017	Enacted FY 2018
<b>Resources</b>				
Balance Forward	\$ 12,257,315	\$ 21,598,538	\$ 9,232,404	\$ 161
<b>Casino Wagering Tax Revenues</b>				
Wagering Tax and Fees	144,253,025	155,200,000	158,200,000	156,300,000
Revenue Bond Debt Service Fund Transfer	2,801,115	3,000,000	3,000,000	3,000,000
Federal Subsidy Holdback Fund Transfer	3,761,520	3,750,000	3,750,000	3,750,000
School Infrastructure Bond Fund Transfer	4,985	0	0	0
<b>Total Casino Wagering Tax Revenues</b>	<u>150,820,645</u>	<u>161,950,000</u>	<u>164,950,000</u>	<u>163,050,000</u>
CHIP Contingency Fund Transfer	8,131,837	0	0	0
Grow Iowa Values Fund Transfer	152,691	0	0	0
Transfer from TRF (DHS Technology Projects)	0	2,992,416	0	0
Interest	2,961,949	2,900,000	2,900,000	2,900,000
MSA Tobacco Payment/Endowment Transfers	16,239,084	18,200,000	18,200,000	15,100,000
<b>Total Resources</b>	<u>\$ 190,563,521</u>	<u>\$ 207,640,954</u>	<u>\$ 195,282,404</u>	<u>\$ 181,050,161</u>
<b>Infrastructure Appropriations</b>				
<b>Administrative Services</b>				
Major Maintenance	\$ 14,000,000	\$ 9,974,856	\$ 9,489,237	\$ 0
<b>Agriculture &amp; Land Stewardship</b>				
Water Quality Initiative	0	5,200,000	5,200,000	0
Ag Drainage Wells	0	1,920,000	1,920,000	0
<b>Corrections</b>				
CBC District 3 Infrastructure	0	0	150,000	0
CBC District 5 Infrastructure	0	500,000	0	0
<b>Cultural Affairs</b>				
Great Places Infrastructure Grants	1,000,000	1,000,000	1,000,000	0
Strengthening Communities Grants - Rural YMCAs	0	500,000	500,000	0
USS Battleship Iowa	0	0	250,000	250,000
Civil War Memorial - Littleton	0	150,000	0	0
Veterans Memorial - Drakesville	0	12,000	0	0
<b>Economic Development</b>				
Community Attraction & Tourism Grants	5,000,000	5,000,000	5,000,000	0
Regional Sport Authorities	500,000	500,000	500,000	0
World Food Prize Borlaug/Ruan Scholar Program	200,000	300,000	300,000	0
Homeless Shelters Youth Opportunity Center	250,000	0	0	0
Fort Des Moines Museum Renovations and Repairs	100,000	150,000	0	0
Camp Sunnyside Facilities Renovations/Improvements	250,000	0	0	0

## Rebuild Iowa Infrastructure Fund

	Actual FY 2015	Estimated FY 2016	Enacted FY 2017	Enacted FY 2018
<b>Human Services</b>				
Nursing Home Facility Improvements	500,000	728,818	500,000	0
Broadlawns Mental Health Facilities	3,000,000	2,000,000	0	0
The Homestead Autism Facilities	825,000	0	485,000	0
New Hope Center Remodel	250,000	0	0	0
Brain Injury Rehabilitation Facility - On With Life	0	500,000	0	0
Youth Emergency Shelter Facility Infrastructure	0	500,000	0	0
Vocational Services Facility	0	500,000	0	0
<b>Iowa Finance Authority</b>				
State Housing Trust Fund	3,000,000	3,000,000	3,000,000 *	3,000,000 *
<b>Management</b>				
Environment First Fund	42,000,000	42,000,000	42,000,000 *	42,000,000 *
<b>Natural Resources</b>				
State Park Infrastructure	5,000,000	5,000,000	3,000,000	0
Lake Restoration & Water Quality	9,600,000	9,600,000	9,600,000	0
Water Trails and Low Head Dam Grants	2,000,000	1,750,000	1,000,000	0
Good Earth State Park	2,000,000	0	0	0
Iowa Park Foundation	2,000,000	0	0	0
<b>Public Defense</b>				
Facility/Armory Maintenance	2,000,000	2,000,000	2,000,000	0
Statewide Modernization - Readiness Centers	2,000,000	2,000,000	1,500,000	0
Camp Dodge Infrastructure Upgrades	0	500,000	300,000	0
Gold Star Museum Upgrades	250,000	0	0	0
<b>Public Safety</b>				
Fire Training Mobile Units	0	100,000	0	0
<b>Regents</b>				
Tuition Replacement	29,735,423	30,237,549	32,447,187	0
ISU Student Innovation Center	0	0	1,000,000 *	9,000,000 *
ISU Ag/Biosystems Engineering Complex Phase II	18,600,000	0	0	0
ISU Biosciences Building	0	11,000,000	19,500,000 *	19,500,000 *
UI Dental Science Building	8,000,000	0	-4,000,000	4,000,000
UI Pharmacy Building Renovation	0	13,000,000	29,000,000 *	22,300,000 *
UNI Bartlett Hall Renovation	1,947,000	0	-6,000,000	6,000,000
UNI Schindler Ed Center Renovation	0	15,000,000	15,900,000 *	0

## Rebuild Iowa Infrastructure Fund

	Actual FY 2015	Estimated FY 2016	Enacted FY 2017	Enacted FY 2018
<b>State Fair</b>				
Youth Inn Remodel and Improvements	825,000	2,325,000	0	0
Construction and Remodel of Northwest Events Area	0	0	500,000	500,000
<b>Transportation</b>				
Railroad Revolving Loan and Grant	4,000,000	2,000,000	1,500,000	0
Recreational Trails	6,000,000	3,400,000	2,500,000	0
Public Transit Vertical Infrastructure Grants	1,500,000	1,500,000	1,500,000	0
Commercial Service Air Vertical Infrastructure Grants	1,500,000	1,500,000	1,440,000	0
General Aviation Vertical Infrastructure Grants	750,000	750,000	0	0
<b>Treasurer</b>				
County Fair Infrastructure	1,060,000	1,060,000	1,060,000	0
<b>Veterans Affairs</b>				
Emergency Fuel Tanks for Boilers & Generators	0	1,800,000	0	0
Malloy Hall Laundry Facilities	0	3,000,000	0	0
Replace Air Handler Units	0	6,000,000	0	0
Loftus Hall ADA Improvements	0	0	500,000 *	0
Sheeler and Loftus Renovation	0	0	2,000,000 *	0
<b>Technology Projects</b>				
<b>Cultural Affairs</b>				
Sullivan Brothers Vets Museum	0	0	250,000	250,000
<b>Education</b>				
ICN Part III & Maintenance & Leases	0	2,727,000	2,727,000	0
Statewide Education Data Warehouse	0	600,000	363,839	0
IPTV Equipment Replacement	0	1,256,200	1,017,000	0
<b>Human Rights</b>				
Criminal Justice Info System Integration (CJIS)	0	1,300,000	1,345,000	0
Justice Data Warehouse	0	159,474	117,980	0
<b>Iowa Telecommunication &amp; Technology Commission</b>				
ICN Equipment Replacement	0	2,248,653	1,150,000	0
<b>Management</b>				
Searchable Online Budget and Tax Database	0	45,000	45,000	0
Electronic Grants Management System	0	50,000	50,000	0

## Rebuild Iowa Infrastructure Fund

	Actual FY 2015	Estimated FY 2016	Enacted FY 2017	Enacted FY 2018
<b>Public Defense</b>				
Gold Star Museum	0	0	250,000	0
<b>Public Health</b>				
Maternal & Child Health Database Integration	0	500,000	500,000	0
Iowa Prescription Drug Safety Net	0	0	75,000	0
<b>Homeland Security Emergency Management</b>				
Mass Notification and Emergency Messaging System	0	400,000	400,000	0
<b>Regents</b>				
IPR - Radio Transmitter	0	100,000	0	0
ISU Vet Lab Cancer Equipment	0	330,000	0	0
<b>Public Safety</b>				
DCI Lab - DNA Marker Software	0	0	150,000	0
<b>Secretary of State</b>				
Voting Equipment	0	450,000	0	0
Voter Registration System	0	234,000	300,000	0
<b>Treasurer</b>				
Achieving A Better Life Experience Savings Plan Trust	0	50,000	0	0
<b>Net Appropriations</b>	<u>\$ 169,642,423</u>	<u>\$ 198,408,550</u>	<u>\$ 195,282,243</u>	<u>\$ 106,800,000</u>
Reversions	<u>-677,440</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Ending Balance</b>	<u><u>\$ 21,598,538</u></u>	<u><u>\$ 9,232,404</u></u>	<u><u>\$ 161</u></u>	<u><u>\$ 74,250,161</u></u>

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

## Technology Reinvestment Fund

	Actual FY 2015	Estimated FY 2016	Enacted FY 2017
<b>Resources</b>			
Beginning Balance	\$ 3,452,161	\$ 236,161	\$ 236,161
General Fund Standing Appropriation	17,500,000	0	0
<b>Total Available Resources</b>	<b>\$ 20,952,161</b>	<b>\$ 236,161</b>	<b>\$ 236,161</b>
<b>Appropriations</b>			
<b>Office of the Chief Information Officer</b>			
Information Technology Consolidation Projects	\$ 7,728,189	\$ 0	\$ 0
<b>Department of Cultural Affairs</b>			
Grout Museum Veterans Oral Histories	500,000	0	0
<b>Department of Education</b>			
ICN Part III & Maintenance & Leases	2,727,000	0	0
Statewide Education Data Warehouse	600,000	0	236,161
IPTV Equipment Replacement	1,000,000	0	0
Common Course Numbering Mgmt. System	150,000	0	0
<b>Department of Human Rights</b>			
Criminal Justice Info System Integration (CJIS)	1,300,000	0	0
Justice Data Warehouse	314,474	0	0
<b>Department of Human Services</b>			
Medicaid Technology	3,345,684	0	0
Homestead Autism Clinics - Technology	155,000	0	0
<b>Iowa Telecomm and Technology Commission</b>			
ICN Equipment Replacement	2,245,653	0	0
<b>Department of Management</b>			
Electronic Grants Management System	100,000	0	0
<b>Department of Public Health</b>			
EMS Data System	150,000	0	0
<b>Department of Homeland Security</b>			
Mass Notification and Emer. Messaging System	400,000	0	0
<b>Total Appropriations</b>	<b>\$ 20,716,000</b>	<b>\$ 0</b>	<b>\$ 236,161</b>
Reversions	\$ 0	\$ 0	\$ 0
<b>Ending Balance</b>	<b>\$ 236,161</b>	<b>\$ 236,161</b>	<b>\$ 0</b>

## Environment First Fund

	Actual FY 2015	Estimated FY 2016	Enacted FY 2017
<b>Revenue</b>			
Balance Forward	\$ 81,957	\$ 81,957	\$ 81,957
RIIF Appropriation	42,000,000	42,000,000	42,000,000
<b>Total Revenue</b>	<b>\$ 42,081,957</b>	<b>\$ 42,081,957</b>	<b>\$ 42,081,957</b>
<b>Appropriations</b>			
<b>Department of Agriculture and Land Stewardship</b>			
Soil Conservation Cost Share	\$ 6,750,000	\$ 6,750,000	\$ 6,750,000
Watershed Protection Program	900,000	900,000	900,000
Wetland Incentive Program (CREP)	1,000,000	1,000,000	1,000,000
Conservation Reserve Program (CRP)	1,000,000	1,000,000	1,000,000
Farm Demonstration Program	625,000	625,000	625,000
Loess Hills Conservation Authority	600,000	600,000	600,000
Soil & Water Conservation Fund	2,550,000	2,700,000	2,800,000
<b>Total</b>	<b>\$ 13,425,000</b>	<b>\$ 13,575,000</b>	<b>\$ 13,675,000</b>
<b>Department of Natural Resources</b>			
REAP Program	\$ 16,000,000	\$ 16,000,000	\$ 16,000,000
Park Operations and Maintenance	6,135,000	6,135,000	6,235,000
Volunteers and Keepers of Land	100,000	0	0
Animal Feeding Operations	1,320,000	1,320,000	1,320,000
Water Quantity Program	495,000	495,000	495,000
Air Quality Monitoring Program	425,000	425,000	425,000
Water Quality Protection	500,000	500,000	500,000
Geographic Information System	195,000	195,000	195,000
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000
Forestry Management Program	50,000	0	0
Geological Water Survey	200,000	200,000	200,000
Keep Iowa Beautiful	200,000	200,000	0
<b>Total</b>	<b>\$ 28,575,000</b>	<b>\$ 28,425,000</b>	<b>\$ 28,325,000</b>
<b>Total Appropriations</b>	<b>\$ 42,000,000</b>	<b>\$ 42,000,000</b>	<b>\$ 42,000,000</b>
Reversions	0	0	0
<b>Ending Balance</b>	<b>\$ 81,957</b>	<b>\$ 81,957</b>	<b>\$ 81,957</b>

## Iowa Skilled Worker and Job Creation Fund

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

### State Bond Repayment Fund

	Actual FY 2015	Estimated FY 2016	Enacted FY 2017
<b>Revenue</b>			
Beginning Account Balance	\$ 28,835,162	\$ 28,916,093	\$ 28,997,025
Refunds and Reimbursements	80,931	80,932	0
<b>Total Revenues</b>	<u>\$ 28,916,093</u>	<u>\$ 28,997,025</u>	<u>\$ 28,997,025</u>
<b>Appropriations</b>			
Administrative Services			
Capitol Dome Repairs	\$ 0	\$ 0	\$ 9,990,900
Judicial Branch			
Polk County Justice Center	0	0	6,718,443
<b>Total Appropriations &amp; Expenses</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 16,709,343</u>
Reversions	0	0	0
<b>Ending Balance</b>	<u><u>\$ 28,916,093</u></u>	<u><u>\$ 28,997,025</u></u>	<u><u>\$ 12,287,702</u></u>

### Health Care Trust Fund

	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Enacted FY 2017
<b>Revenues</b>				
Balance Forward	\$ 115,973	\$ 6,243	\$ 0	\$ 0
Cigarette Tax	194,479,202	194,364,181	192,470,000	194,260,000
Tobacco Product Tax	30,895,539	28,710,897	28,620,000	25,500,000
Interest	106,976	196,539	200,000	130,000
<b>Total Revenues</b>	<b>\$ 225,597,690</b>	<b>\$ 223,277,860</b>	<b>\$ 221,290,000</b>	<b>\$ 219,890,000</b>
<b>Appropriations</b>				
Department of Human Services				
Medical Assistance	\$ 225,591,447	\$ 223,277,860	\$ 221,290,000	\$ 219,890,000
<b>Total Appropriations</b>	<b>\$ 225,591,447</b>	<b>\$ 223,277,860</b>	<b>\$ 221,290,000</b>	<b>\$ 219,890,000</b>
Reversions	0	0	0	0
<b>Ending Balance</b>	<b>\$ 6,243</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

### Hospital Health Care Access Trust Fund

	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Enacted FY 2017
<b>Revenues</b>				
Balance Forward	\$ 0	\$ 0	\$ 0	\$ 0
Fees, Licenses & Permits	34,648,196	34,542,853	34,668,208	34,668,208
Interest	17,675	27,916	36,792	36,792
<b>Total Revenues</b>	<u>\$ 34,665,871</u>	<u>\$ 34,570,769</u>	<u>\$ 34,705,000</u>	<u>\$ 34,705,000</u>
<b>Appropriations</b>				
Medical Assistance	\$ 34,288,000	\$ 34,570,769	\$ 34,705,000	\$ 34,705,000
Nonparticipating Provider Reimb.	412,000	0	0	0
<b>Total Appropriations</b>	<u>\$ 34,700,000</u>	<u>\$ 34,570,769</u>	<u>\$ 34,705,000</u>	<u>\$ 34,705,000</u>
Reversions	-34,129	0	0	0
<b>Ending Balance</b>	<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 2014	Actual FY 2015	Estimated FY 2016	Enacted FY 2017
<b>Revenues</b>				
Balance Forward	\$ 2,371,537	\$ 1,944,208	\$ 797,725	\$ 297,725
Fees, Licenses & Permits	28,342,289	28,019,487	36,685,208	36,685,208
Interest	19,299	29,683	20,000	20,000
<b>Total Revenues</b>	<u>\$ 30,733,125</u>	<u>\$ 29,993,378</u>	<u>\$ 37,502,933</u>	<u>\$ 37,002,933</u>
<b>Appropriations</b>				
Medicaid	\$ 28,788,917	\$ 29,195,653	\$ 37,205,208	\$ 36,705,208
Refunds - Other	0	0	0	0
<b>Total Appropriations</b>	<u>\$ 28,788,917</u>	<u>\$ 29,195,653</u>	<u>\$ 37,205,208</u>	<u>\$ 36,705,208</u>
Reversions	0	0	0	0
<b>Ending Balance</b>	<u>\$ 1,944,208</u>	<u>\$ 797,725</u>	<u>\$ 297,725</u>	<u>\$ 297,725</u>

### Temporary Assistance for Needy Families Fund

	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Enacted FY 2017
<b>Revenues</b>				
Beginning Balance	\$ 13,846,795	\$ 21,321,817	\$ 19,477,624	\$ 15,494,056
TANF Payment	131,030,394	131,029,005	131,028,542	131,028,542
Emergency TANF Funds	-3,735,121	0	0	0
<b>Total Revenues</b>	<b>\$ 141,142,068</b>	<b>\$ 152,350,822</b>	<b>\$ 150,506,166</b>	<b>\$ 146,522,598</b>
<b>Appropriations</b>				
Family Investment Program				
Family Investment Program	\$ 18,116,948	\$ 6,281,222	\$ 5,136,995	\$ 5,112,462
FaDSS	2,898,980	2,898,980	2,898,980	2,898,980
JOBS Program	11,866,439	10,232,340	10,138,178	5,575,693
Training and Technology	1,037,186	1,037,186	1,037,186	1,037,186
Early Childhood Iowa	0	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	25,732,687	41,210,239	35,047,110	46,866,826
Child and Family Services	32,084,430	32,084,430	32,084,430	37,256,580
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	35,774,331
MH/DD Comm. Services	4,894,052	4,894,052	4,894,052	0
Promoting Healthy Marriage	25,000	25,000	25,000	25,000
FIP Eligibility System	5,050,451	6,549,549	6,654,880	5,654,880
<b>Total Appropriations</b>	<b>\$ 138,801,472</b>	<b>\$ 142,308,297</b>	<b>\$ 135,012,110</b>	<b>\$ 146,001,005</b>
<b>Reversions</b>	<b>-18,981,221</b>	<b>-9,435,099</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>\$ 21,321,817</b>	<b>\$ 19,477,624</b>	<b>\$ 15,494,056</b>	<b>\$ 521,593</b>

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

	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Enacted FY 2017
<b>Revenues</b>				
Balance Forward	\$ 4,887,506	\$ 3,023	\$ 0	\$ 0
Receipts	3,837,687	389,787	500,000	500,000
<b>Total Revenues</b>	<u>\$ 8,725,193</u>	<u>\$ 392,810</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
<b>Appropriations</b>				
Medical Assistance	\$ 8,717,020	\$ 392,810	\$ 500,000	\$ 500,000
Medicaid Fraud Annual Meeting	6,500	0	0	0
<b>Total Appropriations</b>	<u>\$ 8,723,520</u>	<u>\$ 392,810</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Reversions	-1,350	0	0	0
<b>Ending Balance</b>	<u><u>\$ 3,023</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

## Comparison of All State Appropriated Funds

(Dollars in Millions)

Funding Sources	Actual FY 2015	Est Net FY 2016	Enacted FY 2017
<b>GENERAL FUND</b>			
Total General Fund Appropriations	\$ 7,063.4	\$ 7,246.6	\$ 7,350.6
<i>General Fund Appropriations to Other Funds*</i>	-17.5	0.0	0.0
<b>Net General Fund Appropriations</b>	<b><u>\$ 7,045.9</u></b>	<b><u>\$ 7,246.6</u></b>	<b><u>\$ 7,350.6</u></b>
<b>APPROPRIATIONS FROM NON-GENERAL FUND STATE SOURCES</b>			
Rebuild Iowa Infrastructure Fund	\$ 169.6	\$ 198.4	\$ 195.3
<i>RIIF Appropriations to Other Funds*</i>	-42.0	-42.0	-42.0
<b>Net RIIF Appropriations</b>	<b><u>\$ 127.6</u></b>	<b><u>\$ 156.4</u></b>	<b><u>\$ 153.3</u></b>
Primary Road Fund	\$ 310.2	\$ 315.3	\$ 320.6
Health Care Trust Fund	223.3	222.1	219.9
Temporary Assistance for Needy Families	142.3	135.0	146.0
Iowa Skilled Worker and Job Creation Fund	66.0	66.0	66.0
Road Use Tax Fund	50.6	52.6	52.6
Fish And Wildlife Trust Fund	41.2	42.0	42.0
Environment First Fund	42.0	42.0	42.0
Quality Assurance Trust Fund	29.2	37.2	36.7
Hospital Health Care Access Trust Fund	34.6	34.7	34.7
Commerce Revolving Fund	27.7	28.6	30.2
IPERS Fund	15.7	17.7	17.7
State Bond Repayment Fund	0.0	0.0	16.7
Iowa Economic Emergency Fund	32.7	22.5	10.4
Gaming Enforcement Revolving Fund	10.9	10.9	9.7
Racing and Gaming Revolving Fund	6.1	6.2	6.2
Workforce Development Withholding Fund	5.8	6.0	6.0
Groundwater Protection Fund	3.5	4.7	3.5
Other	32.0	17.1	9.1
<b>Total Non-General Fund</b>	<b><u>\$ 1,201.4</u></b>	<b><u>\$ 1,217.0</u></b>	<b><u>\$ 1,223.4</u></b>
<b>SUBTOTAL OF ALL STATE FUNDS</b>	<b><u>\$ 8,247.3</u></b>	<b><u>\$ 8,463.6</u></b>	<b><u>\$ 8,574.0</u></b>

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

Note: Numbers may not equal totals due to rounding.