

# **2017 SESSION FISCAL REPORT**

**87th General Assembly  
State of Iowa**

**Fiscal Services Division  
Legislative Services Agency  
July 2017**

July 2017

Members of the 87th General Assembly of Iowa and Other Interested Citizens:

The **2017 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 2017 Session of the 87th 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,



Holly M. Lyons,  
Fiscal Services Division Director

## STAFF DIRECTORY

### FISCAL SERVICES DIVISION LEGISLATIVE SERVICES AGENCY

Holly M. Lyons, Director  
[holly.lyons@legis.iowa.gov](mailto:holly.lyons@legis.iowa.gov)  
 State Capitol, Room G01  
 Telephone: 515-281-5279  
 Fax: 515-281-8027  
 Website: [Staff List](#)

NOTE: All phones are area code 515.

STAFF ASSIGNMENTS	STAFF PERSON	PHONE	EMAIL ADDRESS
<b>DIVISION ADMINISTRATOR</b>	Tim McDermott	281-8090	<a href="mailto:timothy.mcdermott@legis.iowa.gov">timothy.mcdermott@legis.iowa.gov</a>
<b>DIVISION EDITOR/SUPERVISOR</b>	Jennifer Acton	281-7846	<a href="mailto:jennifer.acton@legis.iowa.gov">jennifer.acton@legis.iowa.gov</a>
<b>APPROPRIATIONS SUBCOMMITTEES</b>			
<b>ADMINISTRATION &amp; REGULATION</b>			
Commerce	Christin Mechler	281-6561	<a href="mailto:christin.mechler@legis.iowa.gov">christin.mechler@legis.iowa.gov</a>
Ethics & Campaign Finance Disclosure Board			
Governor's Office of Drug Control Policy			
Human Rights			
Inspections & Appeals			
Lottery Authority			
Management			
Racing & Gaming			
Revenue			
Administrative Services			
Auditor			
Governor			
Iowa Public Employees Retirement System			
Office of the Chief Information Officer			
Secretary of State			
Treasurer			
<b>AGRICULTURE &amp; NATURAL RESOURCES</b>			
Agriculture	Deb Kozel	281-6767	<a href="mailto:deb.kozel@legis.iowa.gov">deb.kozel@legis.iowa.gov</a>
Environment First Fund			
Natural Resources			

## STAFF DIRECTORY

STAFF ASSIGNMENTS	STAFF PERSON	PHONE	EMAIL ADDRESS
<b>ECONOMIC DEVELOPMENT</b>			
Board of Regents – Economic Development Collective Bargaining Cultural Affairs Economic Development Authority Iowa Finance Authority Public Employment Relations Board Workforce Development	Ron Robinson	281-6256	<a href="mailto:ron.robinson@legis.iowa.gov">ron.robinson@legis.iowa.gov</a>
<b>EDUCATION</b>			
Board of Regents College Aid Commission Community Colleges	Robin Madison	281-5270	<a href="mailto:robin.madison@legis.iowa.gov">robin.madison@legis.iowa.gov</a>
Blind Education Iowa Public Television Vocational Rehabilitation	Josie Gerrietts	725-2249	<a href="mailto:josie.gerrietts@legis.iowa.gov">josie.gerrietts@legis.iowa.gov</a>
<b>HUMAN SERVICES</b>			
Adoption Child Welfare Field Operations Foster Care General Administration Juvenile Justice and Institutions Child Support Recovery Family Investment Program (FIP), Promise Jobs, Food Stamps Temporary Assistance for Needy Families (TANF) Block Grant Children' Health Insurance Program ( <i>hawk-i</i> ) Aging Mental Health Institutes and Resource Centers Medicaid Mental Health/County-based Services Social Services Block Grant Veteran's Home	Angel Banks-Adams	281-6301	<a href="mailto:angel.banks-adams@legis.iowa.gov">angel.banks-adams@legis.iowa.gov</a>
Child Care Public Health Veteran's Affairs	Jess Benson	281-4611	<a href="mailto:jess.benson@legis.iowa.gov">jess.benson@legis.iowa.gov</a>
	Kent Ohms	725-2200	<a href="mailto:kenneth.ohms@legis.iowa.gov">kenneth.ohms@legis.iowa.gov</a>

## STAFF DIRECTORY

STAFF ASSIGNMENTS	STAFF PERSON	PHONE	EMAIL ADDRESS
<b>JUSTICE SYSTEM</b>			
Corrections	Alice Fulk Wisner	281-6764	<a href="mailto:alice.wisner@legis.iowa.gov">alice.wisner@legis.iowa.gov</a>
Homeland Security and Emergency Management			
Iowa Law Enforcement Academy			
Judicial Branch			
Parole Board			
Civil Rights	Laura Book	725-0509	<a href="mailto:laura.book@legis.iowa.gov">laura.book@legis.iowa.gov</a>
Criminal and Juvenile Justice Planning Division			
Indigent Defense/Public Defender			
Judicial Branch			
Justice Department			
Public Defense			
<b>TRANSPORTATION, INFRASTRUCTURE, &amp; CAPITALS</b>			
Transportation	Michael Guanci	725-1286	<a href="mailto:michael.guanci@legis.iowa.gov">michael.guanci@legis.iowa.gov</a>
Capitals	Adam Broich	281-8223	<a href="mailto:adam.broich@legis.iowa.gov">adam.broich@legis.iowa.gov</a>
Infrastructure			
Iowa Communications Network			

### OTHER STAFFING ASSIGNMENTS

<b>ADMINISTRATIVE RULES</b> (Fiscal Summary)	Christin Mechler	281-6561	<a href="mailto:christin.mechler@legis.iowa.gov">christin.mechler@legis.iowa.gov</a>
	Adam Broich	281-8223	<a href="mailto:adam.broich@legis.iowa.gov">adam.broich@legis.iowa.gov</a>
<b>APPROPRIATIONS</b> (Standing Committees)	Dave Reynolds	281-6934	<a href="mailto:dave.reynolds@legis.iowa.gov">dave.reynolds@legis.iowa.gov</a>
	Holly Lyons	281-7845	<a href="mailto:holly.lyons@legis.iowa.gov">holly.lyons@legis.iowa.gov</a>
	Tim McDermott	281-8090	<a href="mailto:timothy.mcdermott@legis.iowa.gov">timothy.mcdermott@legis.iowa.gov</a>
<b>EDUCATION STANDING COMMITTEES</b> (School Finance)	Robin Madison	281-5270	<a href="mailto:robin.madison@legis.iowa.gov">robin.madison@legis.iowa.gov</a>
	Josie Gerrietts	725-2249	<a href="mailto:josie.gerrietts@legis.iowa.gov">josie.gerrietts@legis.iowa.gov</a>
<b>FEDERAL FUNDS</b>	Deb Kozel	281-6767	<a href="mailto:deb.kozel@legis.iowa.gov">deb.kozel@legis.iowa.gov</a>
	Angel Banks-Adams	281-6301	<a href="mailto:angel.banks-adams@legis.iowa.gov">angel.banks-adams@legis.iowa.gov</a>
<b>FISCAL COMMITTEE</b>	Dave Reynolds	281-6934	<a href="mailto:dave.reynolds@legis.iowa.gov">dave.reynolds@legis.iowa.gov</a>
	Alice Fulk Wisner	281-4617	<a href="mailto:alice.wisner@legis.iowa.gov">alice.wisner@legis.iowa.gov</a>
<b>GAMBLING</b>	Dave Reynolds	281-6934	<a href="mailto:dave.reynolds@legis.iowa.gov">dave.reynolds@legis.iowa.gov</a>
	Christin Mechler	281-6561	<a href="mailto:christin.mechler@legis.iowa.gov">christin.mechler@legis.iowa.gov</a>

## STAFF DIRECTORY

### GOVERNMENT OVERSIGHT

Robin Madison	281-5270	<a href="mailto:robin.madison@legis.iowa.gov">robin.madison@legis.iowa.gov</a>
Jess Benson	281-4611	<a href="mailto:jess.benson@legis.iowa.gov">jess.benson@legis.iowa.gov</a>

### STAFF ASSIGNMENTS

#### STAFF PERSON

#### PHONE

#### EMAIL ADDRESS

### WAYS AND MEANS

(Standing Committees)

Jeff Robinson	281-4614	<a href="mailto:jeff.robinson@legis.iowa.gov">jeff.robinson@legis.iowa.gov</a>
Kent Ohms	725-2200	<a href="mailto:kenneth.ohms@legis.iowa.gov">kenneth.ohms@legis.iowa.gov</a>

### LOCAL GOVERNMENT

Robin Madison	281-5270	<a href="mailto:robin.madison@legis.iowa.gov">robin.madison@legis.iowa.gov</a>
---------------	----------	--

### PUBLIC RETIREMENT SYSTEMS

Jennifer Acton	281-7846	<a href="mailto:jennifer.acton@legis.iowa.gov">jennifer.acton@legis.iowa.gov</a>
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### APPROPRIATIONS TRACKING

Dave Reynolds	281-6934	<a href="mailto:dave.reynolds@legis.iowa.gov">dave.reynolds@legis.iowa.gov</a>
Jennifer Acton	281-7846	<a href="mailto:jennifer.acton@legis.iowa.gov">jennifer.acton@legis.iowa.gov</a>

### FINANCIAL STATEMENTS

Dave Reynolds	281-6934	<a href="mailto:dave.reynolds@legis.iowa.gov">dave.reynolds@legis.iowa.gov</a>
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# Table of Contents

<b>Fiscal Information</b>	<b>Page</b>
Budget Recap .....	1
General Fund Receipts for FY 2017 and FY 2018 (graphs) .....	5
Revenue Estimating Conference (March 14, 2017) .....	7
General Fund Appropriations for FY 2017 and FY 2018 (graphs) .....	9
Flow of General Fund Revenues After Expenditure Limitation (chart).....	11
Fiscal Year Appropriations by Subcommittee, FY 2009 - FY 2018 (chart).....	12
General Fund Appropriations, FY 2009 - FY 2018 (chart).....	13
General Fund Balance Sheet for Actual FY 2016 and Estimated FY 2017 and Enacted FY 2018 (table) .....	14
General Fund Appropriations by Act (table).....	15
General Fund Revenue Adjustments by Act (table).....	16
Expenditure Limitation Calculation (table).....	17
State of Iowa Reserve Funds (table).....	18
Adjusted Revenue Estimate and Reserve Fund Goal Calculations .....	19
Taxpayer Trust Fund and Taxpayer Trust Fund Tax Credit Fund (table) .....	20
State Tax Credit Expected Claims Projection .....	21
Rebuild Iowa Infrastructure Fund - (RIIF) (table) .....	22
Technology Reinvestment Fund - (TRF) (table).....	27
State Bond Repayment Fund - (SBRF) (table) .....	28
Revenue Bond Capitals Fund - (RBF) (table) .....	29
Environment First Fund - (EFF) (table) .....	30
Medicaid Fraud Fund (table) .....	31
Quality Assurance Trust Fund - (QATF) (table).....	32
Temporary Assistance for Needy Families Fund - (TANF) (table) .....	33
Health Care Trust Fund - (HCTF) (table).....	34
Hospital Health Care Access Trust Fund - (HHCAT) (table).....	35
Iowa Skilled Worker and Job Creation Fund - (SWJCF) (table).....	36
Comparison of All State Appropriated Funds (table).....	37
Common Acronyms Used in the Appropriations Tables .....	38
General Fund Appropriation Adjustments to Departments for FY 2017 (SF 130).....	40
Other Fund Appropriation Adjustments to Departments for FY 2017 (SF 130).....	56
General Fund Appropriations to Departments for FY 2018 and FY 2019 (tables) .....	73
Other Fund Appropriations to Departments for FY 2018 and FY 2019 (tables).....	91
Federal Funds Appropriations to Departments for FY 2016 and FY 2017.....	110
Authorized Full-Time Equivalent Positions (FTEs) for FY 2016 and FY 2017 (tables) .....	116

**Subcommittee Appropriations Acts (alphabetical order by title) Page**

---

HF 640	Administration and Regulation Appropriations Act .....	137
SF 510	Agriculture and Natural Resources Appropriations Act .....	183
SF 513	Economic Development Appropriations Act .....	232
HF 642	Education Appropriations Act .....	283
HF 653	Health and Human Services Appropriations Act.....	343
SF 509	Judicial Branch Appropriations Act.....	488
SF 508	Justice Systems Appropriations Act .....	501
SF 497	Transportation Appropriations Act .....	552
HF 643	Infrastructure Appropriations Act .....	571
	Infrastructure Appropriations by Funding Source (table) .....	601

**Miscellaneous Appropriations Acts (alphabetical order by title) Page**

---

SF 130	FY 2017 Budget Adjustment Act .....	603
SF 516	FY 2018 Standings Appropriations Act .....	622
SF 498	FY 2018 Federal Block Grant Appropriations Act .....	650

**Ways and Means Acts – Fiscal Notes (numerical order by bill number) Page**

---

	Estimated General Fund Revenue Impact of 2017 Approved Legislation.....	670
HF 242	Political Checkoff Repeal Act .....	671
HF 478	Property Assessment Appeal Board Sunset Act .....	672
HF 609	Land Use Districts and Hotel and Motel TaxesAct.....	675
SF 444	Public Safety on Highways Act.....	677
SF 489	Fireworks Act.....	680
SF 501	Fees Collected by the County Sheriff Act.....	683
SF 504	Mental Health Property Tax Act.....	684
SF 505	Homebuyer Savings Accounts Act.....	687

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

---

HF 069	Trespassing, Scheduled Fines Act .....	690
HF 203	Primary Road System Federal Swap Act.....	694
HF 263	Domestic Abuse and Unauthorized Placement of a Global Positioning Device Act.....	698
HF 291	Public Employment Reform Act.....	701
HF 463	Motor Vehicle Enforcement and Commercial Learner’s Permits Act .....	704
HF 516	Secretary of State Election Integrity Act.....	707
HF 518	Worker’s Compensation Act.....	716
HF 524	Medical Cannabidiol Act.....	719
HF 526	Harassment or Invasion of Privacy Act.....	723
HF 529	Occupational Safety Enforcement Act.....	725
HF 542	Unemployment Compensation Disqualifications Act.....	727
HF 564	School District Fund Flexibility Act.....	728
HF 565	School District Categorical Funding Consolidation Act.....	728
HF 573	Home Rule for Schools, Statutory Act.....	730
SF 166	School Supplemental State Aid, Regular and Categorical Reform Act.....	732
SF 230	Health Insurance Premiums, Legislators Act.....	739
SF 234	Texting While Driving as Primary Offense Act .....	741
SF 238	Sexual Exploitation by School Employee Act.....	743
SF 240	Student Statewide Assessments Act .....	745
SF 274	Computer Science Act.....	747
SF 445	Law Enforcement Privilege, Criminal Sentencing Including Crack/Cocaine Penalties, and Local Enforcement of Certain Restrictions Act.....	749
SF 446	Asset Forfeiture Act.....	754
SF 500	911 Emergency Telephone and Internet Communication Systems Act.....	756

## BUDGET RECAP FOR FY 2016 - FY 2019

### GENERAL FUND

**Fiscal Year 2016.** The FY 2016 General Fund budget ended the fiscal year with a surplus of \$44.1 million. This was \$307.6 million less than the surplus that was estimated at the time the FY 2016 budget was enacted during the 2015 Legislative Session and \$31.2 million less than the revised surplus that was estimated at the close of the 2016 Legislative Session. Several factors contributed to the change in the surplus.

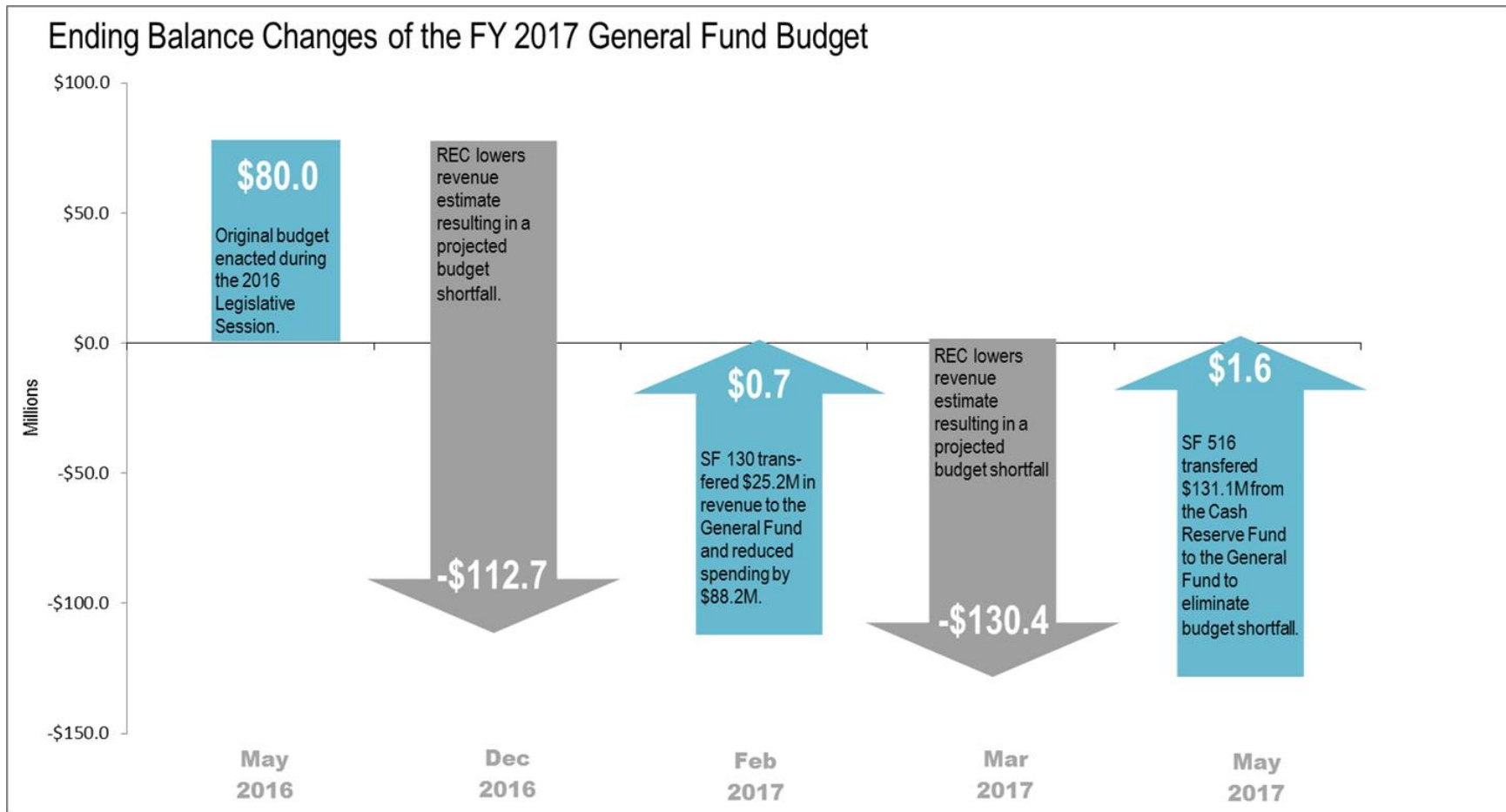
- Net General Fund receipts for FY 2016 ended the year at \$254.4 million (3.5%) less than was originally estimated at the close of the 2015 Legislative Session. The original FY 2016 budget was based on the March 2015 revenue estimate of the Revenue Estimating Conference (REC) that totaled \$7.176 billion. During the 2015 Legislative Session, \$11.2 million in net revenue increases were also enacted, resulting in estimated net receipts of \$7.187 billion. In subsequent meetings, the REC lowered the estimate largely due to reduced projections experienced in personal and corporate income tax collections. Also contributing to the reduction was the enactment of [SF 126](#) (Internal Revenue Code Update Act) in February 2016 that reduced the revenue estimate by \$97.6 million. The Act conformed Iowa's revenue laws to most federal changes enacted from January 1, 2015, through January 1, 2016.
- The surplus carryforward (the moneys that carried forward from FY 2015 to FY 2016) was \$367.3 million. This was \$37.3 million (11.3%) more than estimated when the FY 2016 budget was first enacted. The increase of the surplus carryforward was the result of a larger than anticipated General Fund surplus at the end of FY 2015.
- Net appropriations (after reversions) were \$79.3 million (1.1%) more than the FY 2016 budget enacted during the 2015 Legislative Session due to the enactment of supplemental appropriations and year-end adjustments to standing appropriations. A net total of \$72.4 million in supplemental appropriations and deappropriations were enacted for FY 2016. This included supplemental appropriations of \$82.0 million for Medicaid and \$5.4 million for other programs. There was also \$15.0 million in deappropriations enacted that offset a portion of the Medicaid increase. Standing appropriations ended the fiscal year \$10.8 million more than originally budgeted. The majority of the increase was the result of State Appeal Board and Homestead Property Tax claims exceeding the estimated budgets by \$4.1 million and \$4.0 million, respectively.

Additional information on the FY 2016 General Fund budget is provided in the "[State of Iowa FY 2016 Year-end Report on Revenue and Appropriations.](#)"

**Fiscal Year 2017.** The original FY 2017 budget enacted by the General Assembly during the 2016 Legislative Session was based on a revenue estimate of \$7.380 billion. In addition, the estimated carryforward from the FY 2016 surplus at that time was \$45.6 million. Net appropriations totaled an estimated \$7.346 billion, resulting in an estimated surplus of \$80.0 million. The REC met in December 2016 and lowered the FY 2017 revenue estimate by \$168.1 million (2.3%). In addition, the surplus carryforward was \$27.4 million less than originally estimated. The net impact of these changes resulted in an overall estimated decrease in available General Fund resources of \$195.5 million (2.6%).

The revenue drop resulted in an estimated budget shortfall of \$112.7 million for FY 2017. In response, the General Assembly passed [SF 130](#) (2017 Budget Adjustment Act) and the Governor signed the Act on February 1, 2017. Senate File 130 reduced General Fund appropriations to State agencies and programs by \$88.2 million (1.2%) and increased revenues by \$25.2 million through the transfer of funds from various non-General Fund sources to the General Fund. The changes in SF 130 left an estimated ending balance of \$0.7 million in the General Fund.

On March 14, 2017, the REC again lowered the FY 2017 General Fund revenue estimate, this time by an additional \$105.9 million (1.5%). The revised revenue estimate resulted in a projected budget shortfall of \$130.4 million. To bring the budget back into balance, the General Assembly included a transfer of \$131.1 million from the Cash Reserve Fund in [SF 516](#) (2017 Standing Appropriations Act). The estimated ending balance is now estimated at \$1.6 million.



<b>FY 2017 General Fund Budget</b>			
(Dollars in Millions)			
	Original FY 2017	Revised FY 2017	Revised vs Original
<b>Resources</b>			
REC Estimate/Actual Receipts	\$ 7,357.4	\$ 7,106.0	\$ - 251.4
Revenue Adjustments	<u>22.6</u>	<u>132.0</u>	<u>109.4</u>
Net General Fund Receipts	7,380.0	7,238.0	- 142.0
Surplus Carryforward	<u>45.6</u>	<u>18.2</u>	<u>- 27.4</u>
<b>Total Resources</b>	<u>\$ 7,425.6</u>	<u>\$ 7,256.2</u>	<u>\$ - 169.4</u>
<b>Appropriations</b>			
Enacted Appropriations	\$ 7,350.6	\$ 7,352.3	\$ 1.7
Adjustments to Standing Appropriations	0.0	- 4.5	- 4.5
Net Supplemental/Deappropriations	<u>0.0</u>	<u>- 88.2</u>	<u>- 88.2</u>
<b>Total Appropriations</b>	<u>\$ 7,350.6</u>	<u>\$ 7,259.6</u>	<u>\$ - 91.0</u>
Reversions	<u>- 5.0</u>	<u>- 5.0</u>	<u>0.0</u>
<b>Net Appropriations</b>	<u>\$ 7,345.6</u>	<u>\$ 7,254.6</u>	<u>\$ - 91.0</u>
<b>Ending Balance - Surplus</b>	<u>\$ 80.0</u>	<u>\$ 1.6</u>	<u>\$ - 78.4</u>
Numbers may not equal totals due to rounding.			

**Fiscal Year 2018.** The FY 2018 General Fund budget enacted by the 2017 General Assembly was based on total available revenue of \$7.371 billion. This includes the March 2017 revenue estimate of \$7.365 billion and net revenue adjustments of \$6.1 million enacted during the 2017 Legislative Session.

The General Assembly appropriated \$7.269 billion from the General Fund for FY 2018, an increase of \$9.0 million (0.1%) compared to the estimated net FY 2017 appropriations. However, there were four appropriations that received significant increases relative to other State agencies' appropriations. These include: State Aid to Schools, a one-time appropriation to the Cash Reserve Fund, the Family Investment Program, and Child Care Assistance. The Family Investment Program and Child Care Assistance appropriations restored to the original FY 2017 funding levels to comply with the federal maintenance-of-effort requirement. These four appropriations received increases totaling \$76.7 million (2.4%). All other General Fund appropriations combined were decreased by \$67.7 million (1.7%). The following table summarizes the significant increases.

### Significant Increases in FY 2018 General Fund Appropriations

(Dollars in Millions)

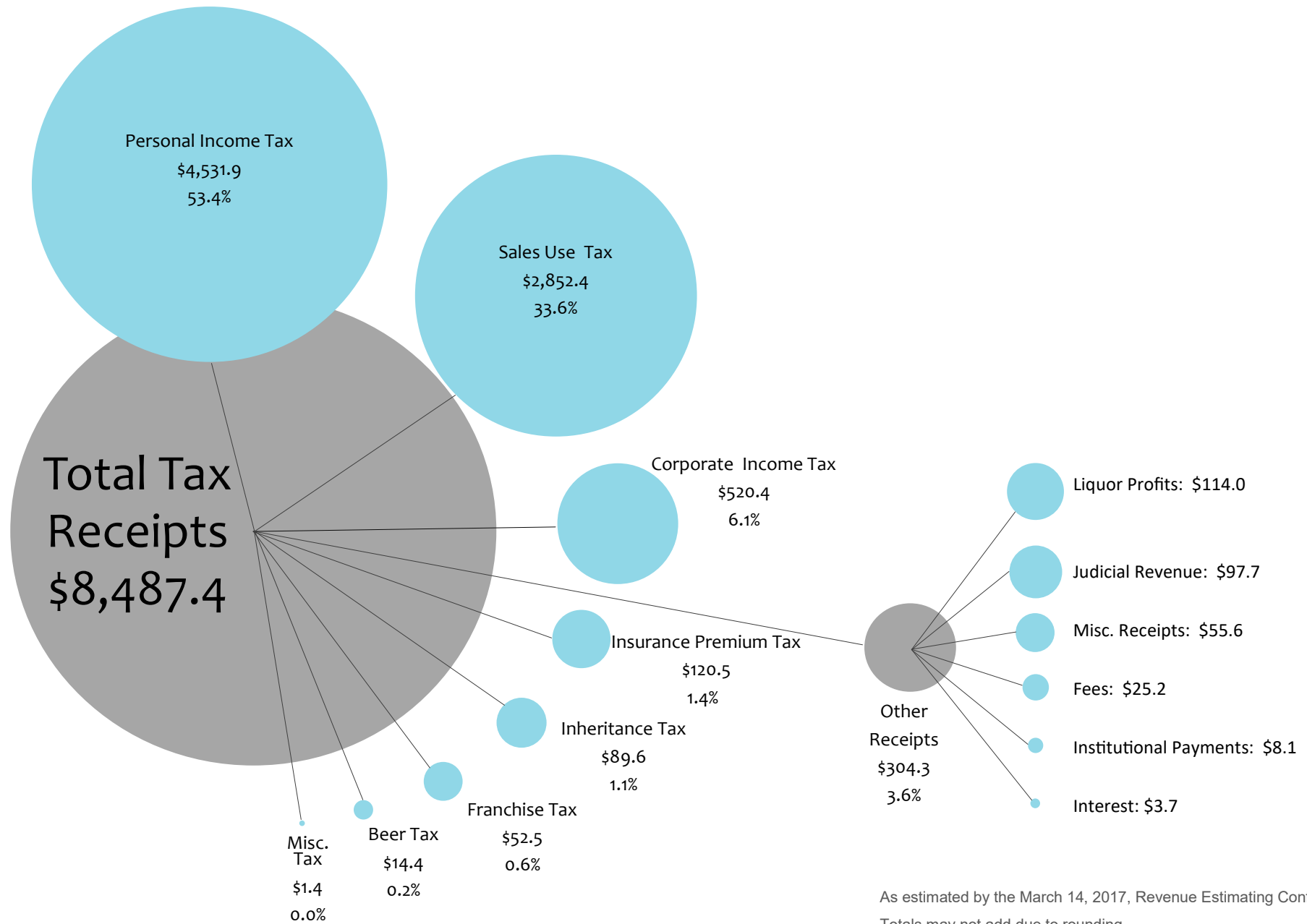
	Est Net	Final Action	Change	Percent
	FY 2017	FY 2018		Change
Net State Foundation School Aid	\$ 3,141.4	\$ 3,183.7	\$ 42.3	1.3%
Cash Reserve Fund	0.0	20.0	20.0	--
Family Investment Program/JOBS	36.2	43.0	6.8	18.8%
Child Care Assistance	31.7	39.3	7.6	24.0%
Subtotal	\$ 3,209.4	\$ 3,286.1	\$ 76.7	2.4%
All Other Appropriations	\$ 4,050.3	\$ 3,982.5	\$ -67.7	-1.7%
Total	\$ 7,259.6	\$ 7,268.6	\$ 9.0	0.1%

Numbers may not equal totals due to rounding.

The General Fund ending balance for FY 2018 is estimated to be \$107.3 million. The combined balances in the State's reserve funds are estimated to be \$625.1 million, which is \$122.0 million below the statutory maximum of \$737.1 million (10.0% of the adjusted revenue estimate). The balance in the Taxpayers Trust Fund for FY 2018 will remain at \$8.2 million, as the required statutory criteria that would enable the Trust Fund to receive additional funding was not met.

**Fiscal Year 2019.** The General Assembly appropriated a partial budget for FY 2019, totaling \$2.442 billion. This includes an appropriation of \$111.1 million to the Cash Reserve Fund, which fills up the reserve funds to the FY 2019 statutory maximum of \$763.2 million and results in an estimated surplus carryforward of \$76.6 million in FY 2019. The partial budget funds the majority of State agencies' operating budgets at 50.0% of their FY 2018 funding level.

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

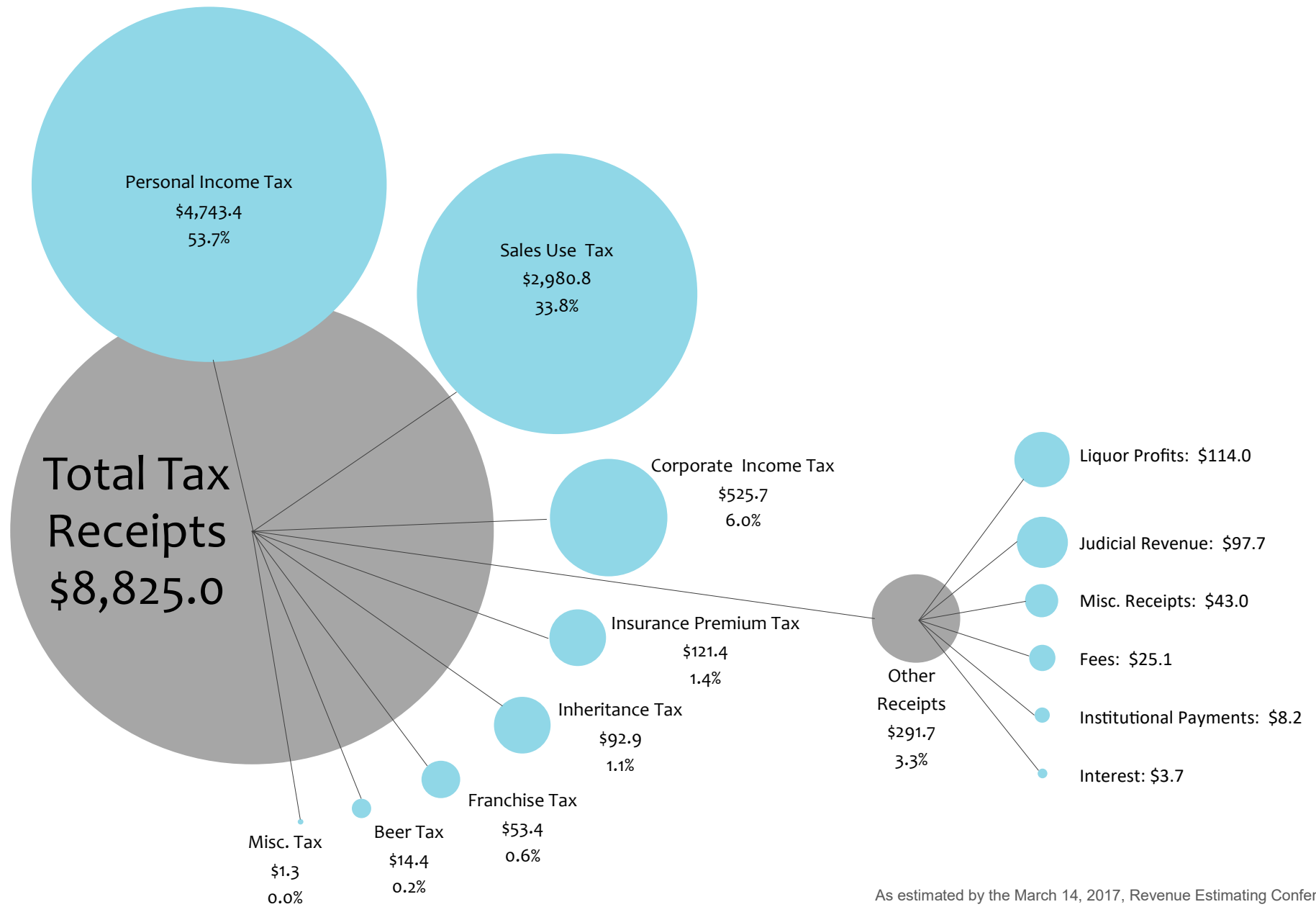


As estimated by the March 14, 2017, Revenue Estimating Conference.

Totals may not add due to rounding.

Total General Fund receipts do not include adjustments for transfers, refunds, and accruals.

# FY 2018 Estimated Total General Fund Receipts (In Millions)



As estimated by the March 14, 2017, Revenue Estimating Conference.

Totals may not add due to rounding.

Total General Fund receipts do not include adjustments for transfers, refunds, and accruals.

## REVENUE ESTIMATING CONFERENCE

March 14, 2017

	FY 15	FY 16	% Change FY 16 vs. FY 15	REC FY 17 Estimate 12-Dec-16	% Change FY 17 Est. vs. FY 16 Actual	REC FY 18 Estimate 12-Dec-16	% Change FY 18 Est. vs. FY 17 Estimate	REC FY 17 Estimate 14-Mar-17	% Change FY 17 Est. vs. FY 16 Actual	REC FY 18 Estimate 14-Mar-17	% Change FY 18 Est. vs. FY 17 Estimate	
<b>Tax Receipts</b>												
Personal Income Tax	\$4,207.3	\$4,355.5	3.5%	\$4,608.1	5.8%	\$4,854.2	5.3%	\$4,531.9	4.1%	\$4,743.4	4.7%	
Sales/Use Tax	2,753.0	2,810.5	2.1%	2,864.7	1.9%	2,989.8	4.4%	2,852.4	1.5%	2,980.8	4.5%	
Corporate Income Tax	576.3	520.5	-9.7%	531.4	2.1%	546.4	2.8%	520.4	0.0%	525.7	1.0%	
Inheritance Tax	87.0	91.8	5.5%	82.1	-10.6%	86.3	5.1%	89.6	-2.4%	92.9	3.7%	
Insurance Premium Tax	109.6	119.7	9.2%	118.7	-0.8%	120.0	1.1%	120.5	0.7%	121.4	0.7%	
Cigarette Tax	0.0	0.0		0.0		0.0		0.0		0.0		
Tobacco Tax	0.0	0.0		0.0		0.0		0.0		0.0		
Beer Tax	14.5	14.1	-2.8%	14.1	0.0%	14.1	0.0%	14.4	2.1%	14.4	0.0%	
Franchise Tax	46.9	52.1	11.1%	48.9	-6.1%	50.0	2.2%	52.5	0.8%	53.4	1.7%	
Miscellaneous Tax	1.4	1.5	7.1%	1.5	0.0%	1.5	0.0%	1.4	-6.7%	1.3	-7.1%	
<b>Total Tax Receipts</b>	<b>\$7,796.0</b>	<b>\$7,965.7</b>	<b>2.2%</b>	<b>\$8,269.5</b>	<b>3.8%</b>	<b>\$8,662.3</b>	<b>4.7%</b>	<b>\$8,183.1</b>	<b>2.7%</b>	<b>\$8,533.3</b>	<b>4.3%</b>	
<b>Other Receipts</b>												
Institutional Payments	\$15.5	\$12.1	-21.9%	\$6.8	-43.8%	\$6.8	0.0%	\$8.1	-33.1%	\$8.2	1.2%	
Liquor Profits	108.4	112.3	3.6%	111.5	-0.7%	111.5	0.0%	114.0	1.5%	114.0	0.0%	
Interest	3.7	4.1	10.8%	4.2	2.4%	4.3	2.4%	3.7	-9.8%	3.7	0.0%	
Fees	27.7	28.1	1.4%	27.0	-3.9%	26.3	-2.6%	25.2	-10.3%	25.1	-0.4%	
Judicial Revenue	99.9	97.7	-2.2%	97.7	0.0%	97.7	0.0%	97.7	0.0%	97.7	0.0%	
Miscellaneous Receipts	39.7	42.7	7.6%	43.3	1.4%	43.6	0.7%	55.6	30.2%	43.0	-22.7%	
Racing and Gaming	0.0	0.0		0.0		0.0		0.0		0.0		
<b>Total Other Receipts</b>	<b>\$294.9</b>	<b>\$297.0</b>	<b>0.7%</b>	<b>\$290.5</b>	<b>-2.2%</b>	<b>\$290.2</b>	<b>-0.1%</b>	<b>\$304.3</b>	<b>2.5%</b>	<b>\$291.7</b>	<b>-4.1%</b>	
<b>Gross Tax &amp; Other Receipts</b>	<b>\$8,090.9</b>	<b>\$8,262.7</b>	<b>2.1%</b>	<b>\$8,560.0</b>	<b>3.6%</b>	<b>\$8,952.5</b>	<b>4.6%</b>	<b>\$8,487.4</b>	<b>2.7%</b>	<b>\$8,825.0</b>	<b>4.0%</b>	
Accruals (Net)	\$19.6	\$14.2		\$36.6		\$10.7		\$29.1		\$23.1		
Refund (Accrual Basis)	-\$967.9	-\$1,018.3	5.2%	-\$1,013.0	-0.5%	-\$1,018.0	0.5%	-\$1,061.1	4.2%	-\$1,091.3	2.8%	
School Infrs. Refunds (Accrual)	-\$450.5	-\$466.9	3.6%	-\$470.6	0.8%	-\$490.8	4.3%	-\$473.5	1.4%	-\$494.2	4.4%	
<b>Total Net Receipts</b>	<b>\$6,692.1</b>	<b>\$6,791.7</b>	<b>1.5%</b>	<b>\$7,113.0</b>	<b>4.7%</b>	<b>\$7,454.4</b>	<b>4.8%</b>	<b>\$6,981.9</b>	<b>2.8%</b>	<b>\$7,262.6</b>	<b>4.0%</b>	
<b>Transfers (Accrual Basis)</b>												
Lottery	\$72.4	\$85.5	18.1%	\$78.0	-8.8%	\$81.0	3.8%	\$78.0	-8.8%	\$81.0	3.8%	
Taxpayer Trust Fund Trans.	\$27.7	\$0.0				\$0.0						
Other Transfers	27.5	43.9	59.6%	20.9	-52.4%	20.9	0.0%	46.1	5.0%	20.9	-54.7%	
<b>Net Receipts Plus Transfers</b>	<b>\$6,819.7</b>	<b>\$6,921.1</b>	<b>1.5%</b>	<b>\$7,211.9</b>	<b>4.2%</b>	<b>\$7,556.3</b>	<b>4.8%</b>	<b>\$7,106.0</b>	<b>2.7%</b>	<b>\$7,364.5</b>	<b>3.6%</b>	
Estimated Gambling Revenues												
Deposited To Other Funds	\$277.9	\$287.1	3.3%	\$289.3	0.8%	\$292.3	1.0%	\$289.3	0.8%	\$292.3	1.0%	
Interest Earned on Reserve Funds	\$2.8	\$4.2	50.0%	\$4.2	0.0%	\$4.2	0.0%	\$4.2	0.0%	\$4.2	0.0%	

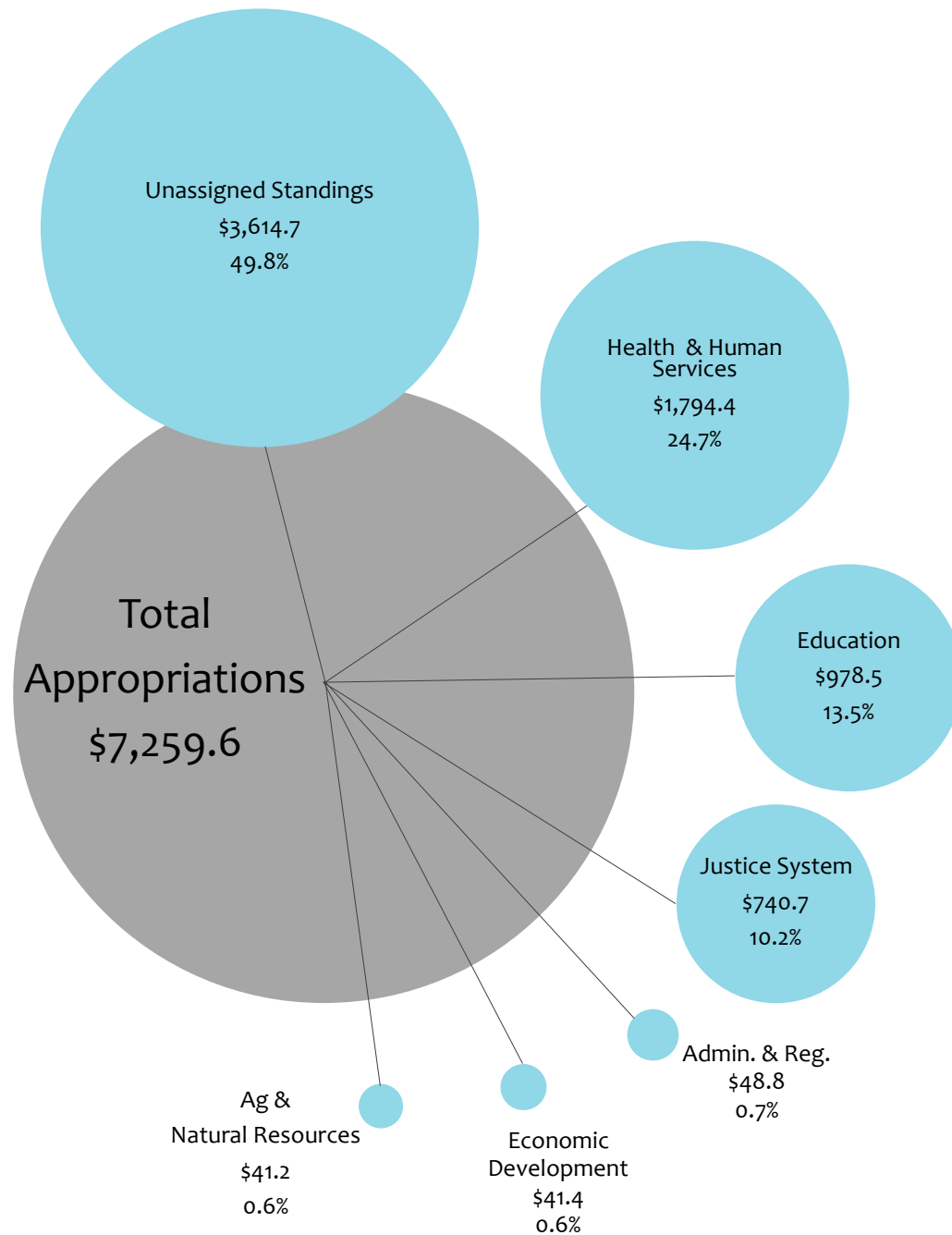
FY 2019 Estimate --> 7,626.5 3.6%

For the General Assembly balance sheet, the December REC FY 2017 estimate has been adjusted for post-REC law changes (see reverse).

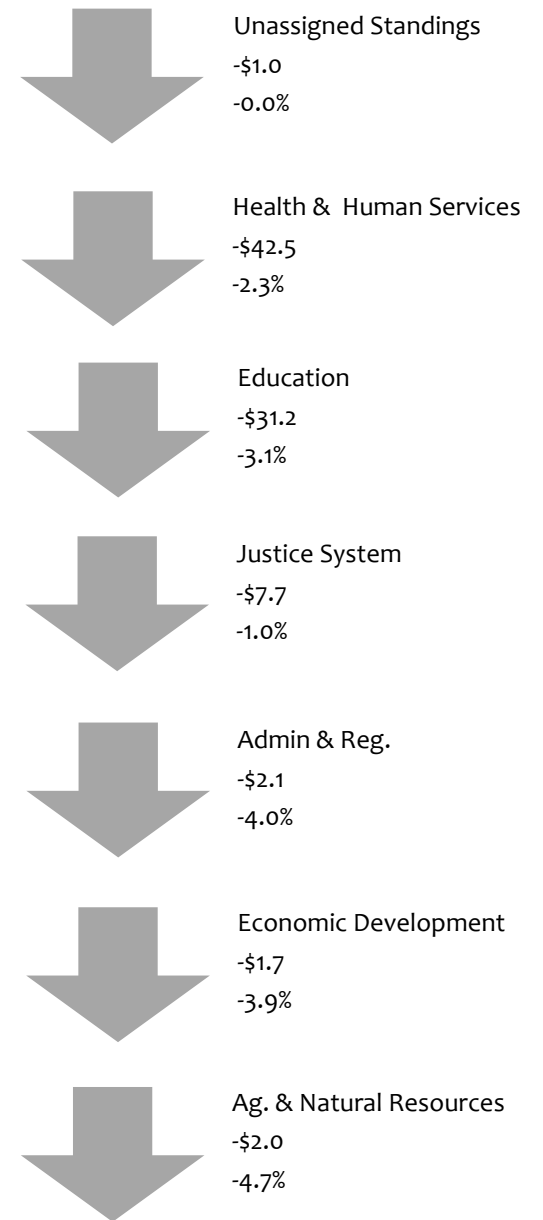
## REVENUE ESTIMATING CONFERENCE

	REC	Legislated		REC	Legislated	
	FY 17	Changes	Adjusted	FY 18	Changes	Adjusted
	Estimate	Since	REC	Estimate	Since	REC
	<u>12-Dec-16</u>	<u>REC</u>	<u>Estimate</u>	<u>12-Dec-16</u>	<u>REC</u>	<u>Estimate</u>
<b>Tax Receipts</b>						
Personal Income Tax	\$4,608.1		\$4,608.1	\$4,854.2		\$4,854.2
Sales/Use Tax	2,864.7		2,864.7	2,989.8		2,989.8
Corporate Income Tax	531.4		531.4	546.4		546.4
Inheritance Tax	82.1		82.1	86.3		86.3
Insurance Premium Tax	118.7		118.7	120.0		120.0
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	14.1		14.1
Franchise Tax	48.9		48.9	50.0		50.0
Miscellaneous Tax	1.5		1.5	1.5		1.5
<b>Total Tax Receipts</b>	<b>\$8,269.5</b>	<b>\$0.0</b>	<b>\$8,269.5</b>	<b>\$8,662.3</b>	<b>\$0.0</b>	<b>\$8,662.3</b>
<b>Other Receipts</b>						
Institutional Payments	\$6.8		\$6.8	\$6.8		\$6.8
Liquor Profits	111.5		111.5	111.5		111.5
Interest	4.2		4.2	4.3		4.3
Fees	27.0		27.0	26.3		26.3
Judicial Revenue	97.7		97.7	97.7		97.7
Miscellaneous Receipts	43.3		43.3	43.6		43.6
Racing and Gaming	0.0		0.0	0.0		0.0
<b>Total Other Receipts</b>	<b>\$290.5</b>	<b>\$0.0</b>	<b>\$290.5</b>	<b>\$290.2</b>	<b>\$0.0</b>	<b>\$290.2</b>
<b>Gross Tax &amp; Other Receipts</b>	<b>\$8,560.0</b>	<b>\$0.0</b>	<b>\$8,560.0</b>	<b>\$8,952.5</b>	<b>\$0.0</b>	<b>\$8,952.5</b>
Accruals (Net)	\$36.6		\$36.6	\$10.7		\$10.7
Refund (Accrual Basis)	\$-1,013.0		\$-1,013.0	\$-1,018.0		\$-1,018.0
School Infras. Refunds (Accrual)	\$-470.6		\$-470.6	\$-490.8		\$-490.8
<b>Total Net Receipts</b>	<b>\$7,113.0</b>	<b>\$0.0</b>	<b>\$7,113.0</b>	<b>\$7,454.4</b>	<b>\$0.0</b>	<b>\$7,454.4</b>
<b>Transfers (Accrual Basis)</b>						
Lottery	\$78.0		\$78.0	\$81.0		\$81.0
Taxpayer Trust Fund Transf.	\$0.0		\$0.0	\$0.0		\$0.0
Other Transfers	\$20.9	25.2	\$46.1	20.9		\$20.9
<b>Net Receipts Plus Transfers</b>	<b>\$7,211.9</b>	<b>\$25.2</b>	<b>\$7,237.1</b>	<b>\$7,556.3</b>	<b>\$0.0</b>	<b>\$7,556.3</b>

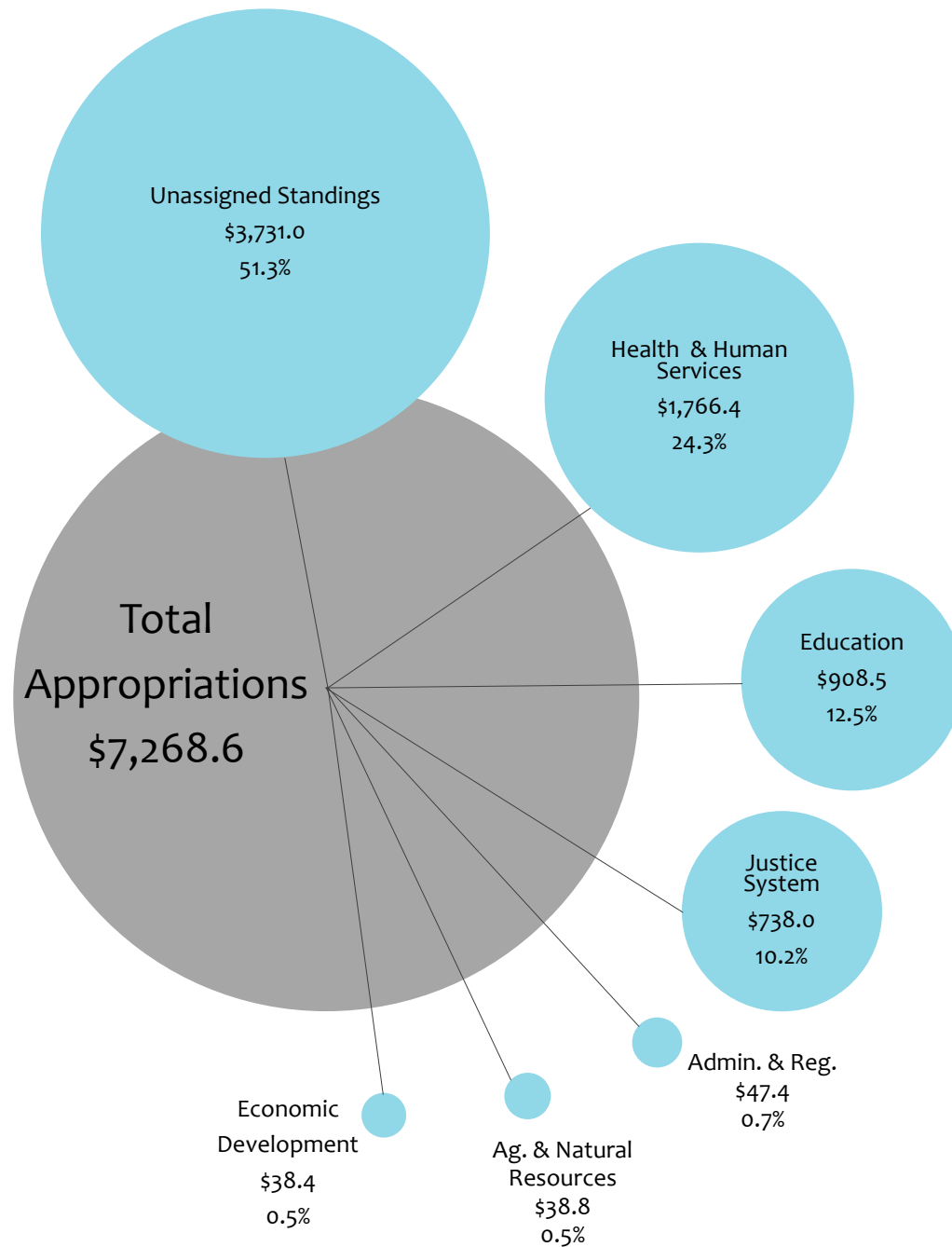
# FY 2017 Estimated Net General Fund Appropriations (In Millions)



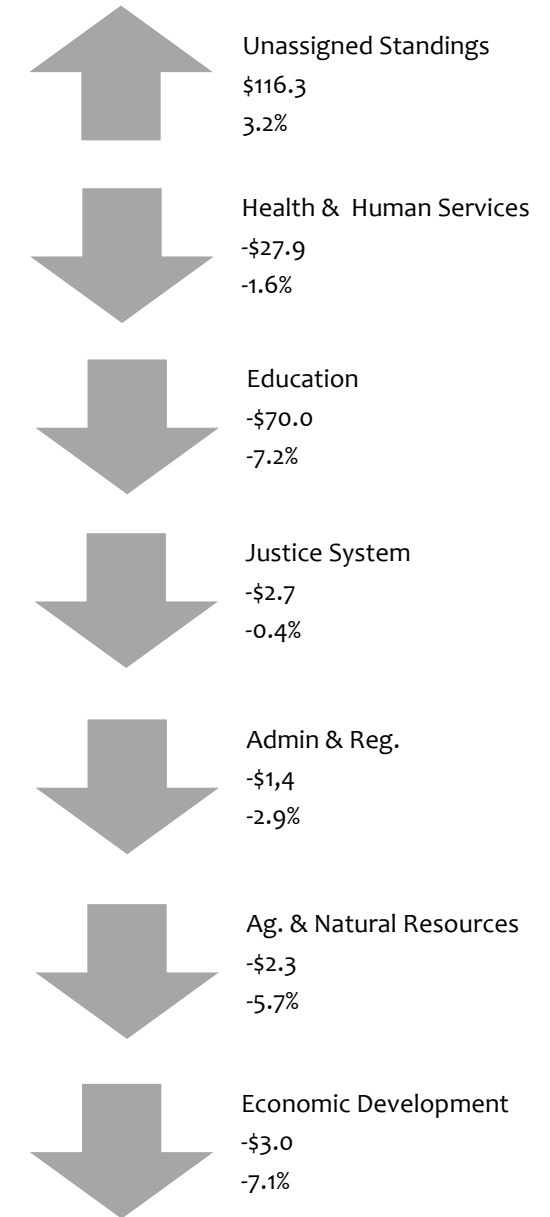
## SF 130 (FY 2017 Budget Adjustment Act) Reduced FY 2017 General Fund Appropriations by \$88.2 Million



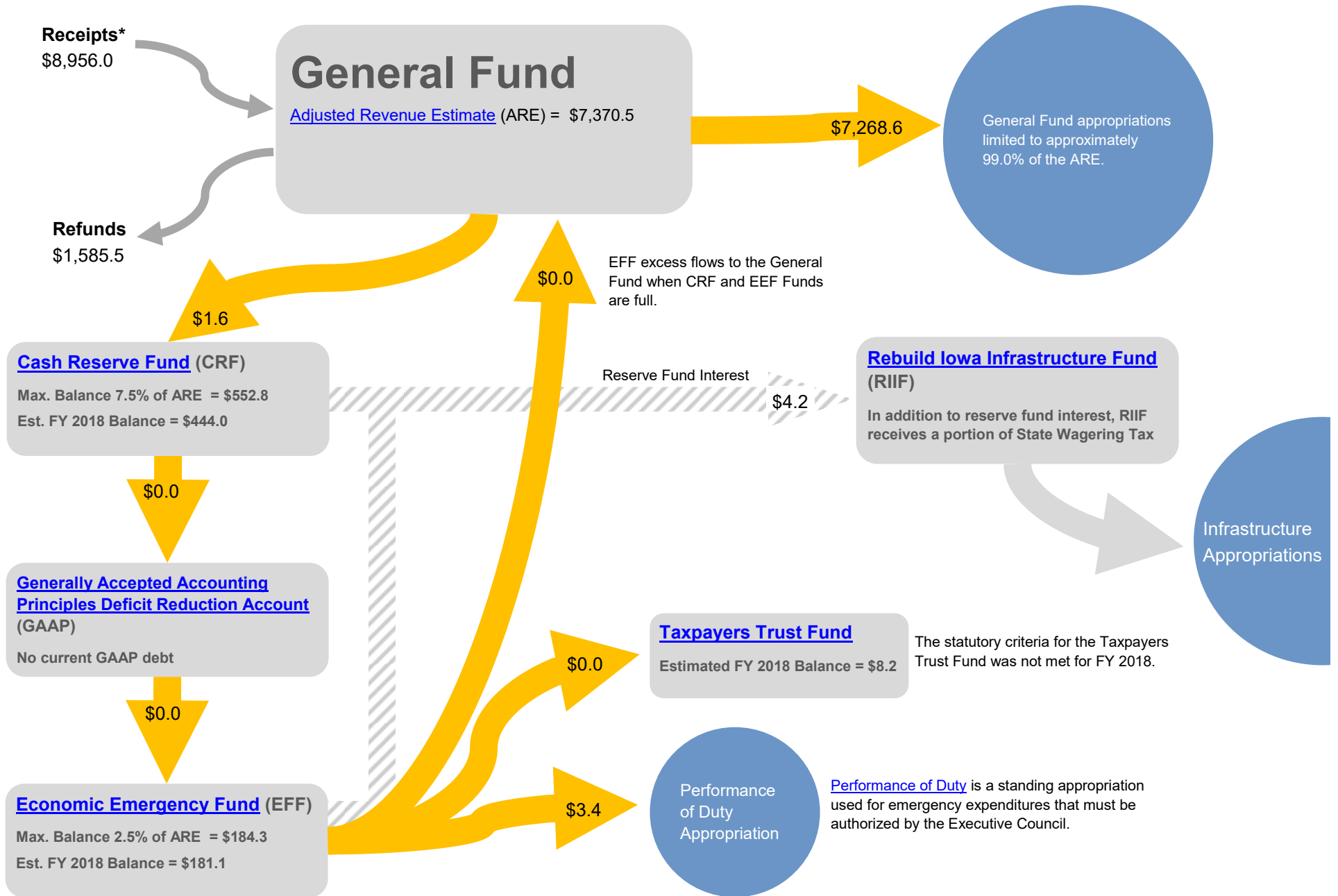
# FY 2018 Estimated General Fund Appropriations (In Millions)



## Change Compared to Est. Net FY 2017



# Flow Of General Fund Revenues After Expenditure Limitation – Estimated FY 2018 (Dollars in Millions)



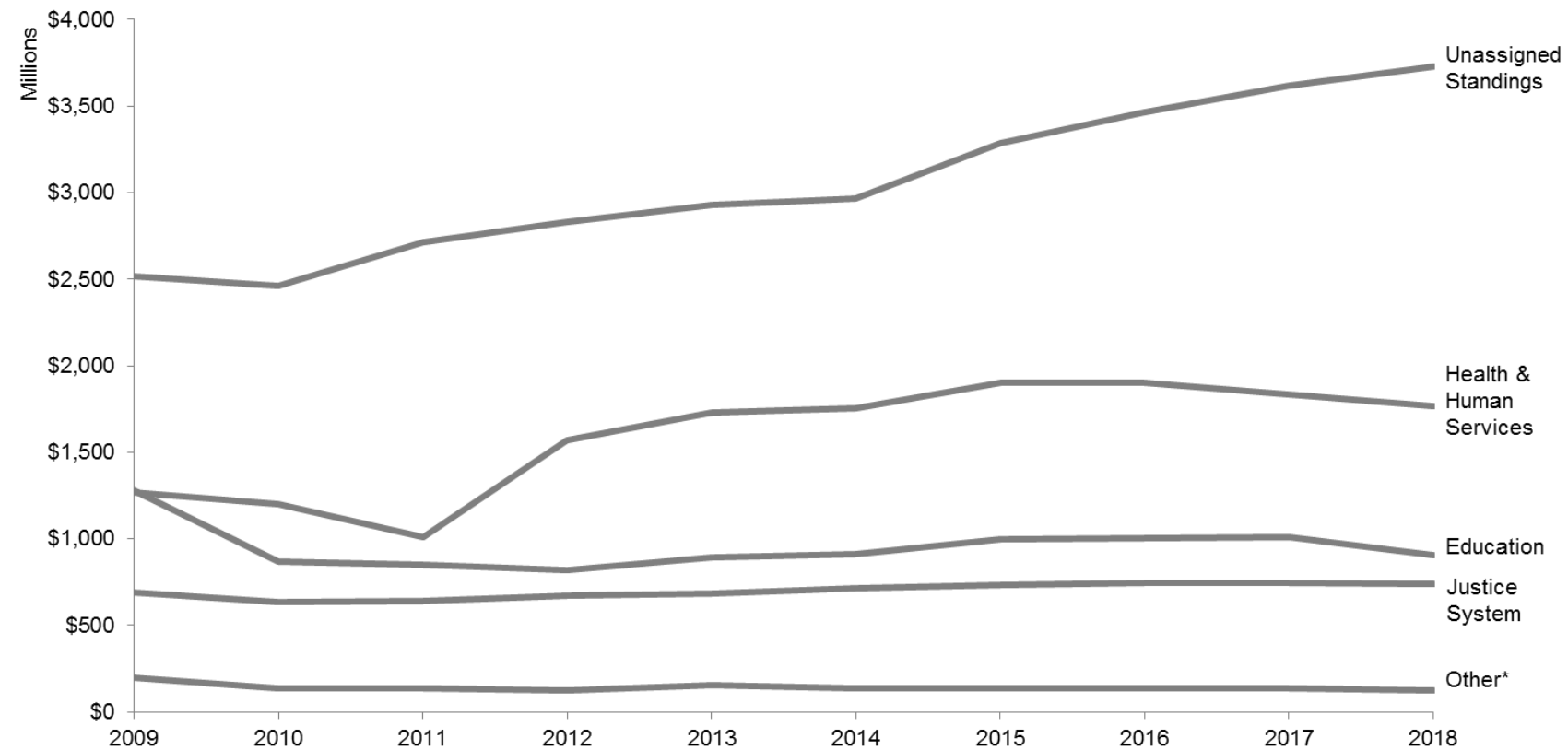
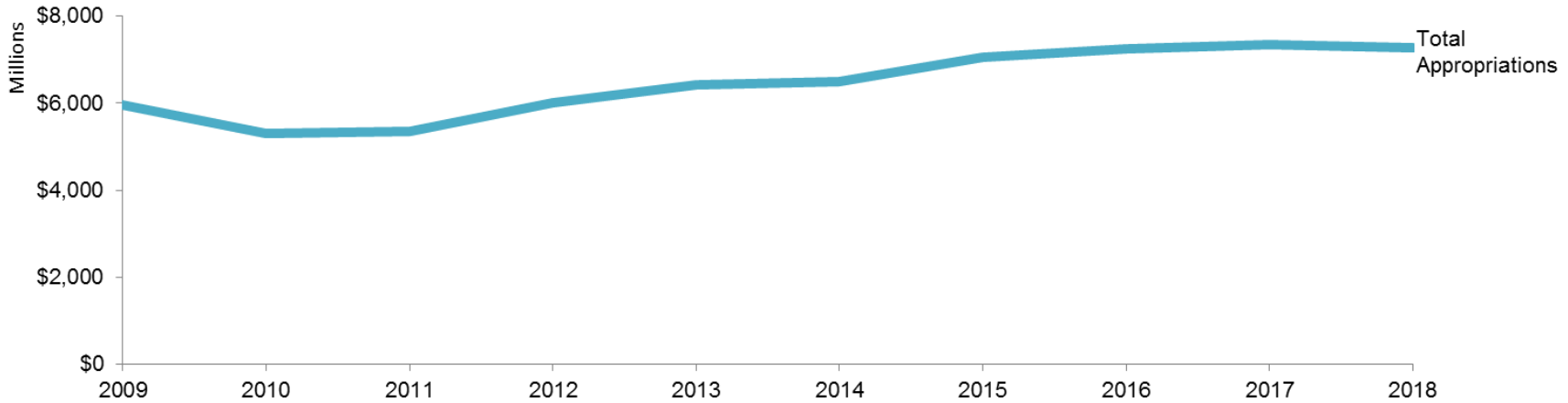
Note: Totals may not add up due to rounding.

For more information see the [General Fund Balance Sheet](#).

\* Includes transfers, accruals, and revenue adjustments.

# Fiscal Year Appropriations by Subcommittee — FY 2009 - FY 2018

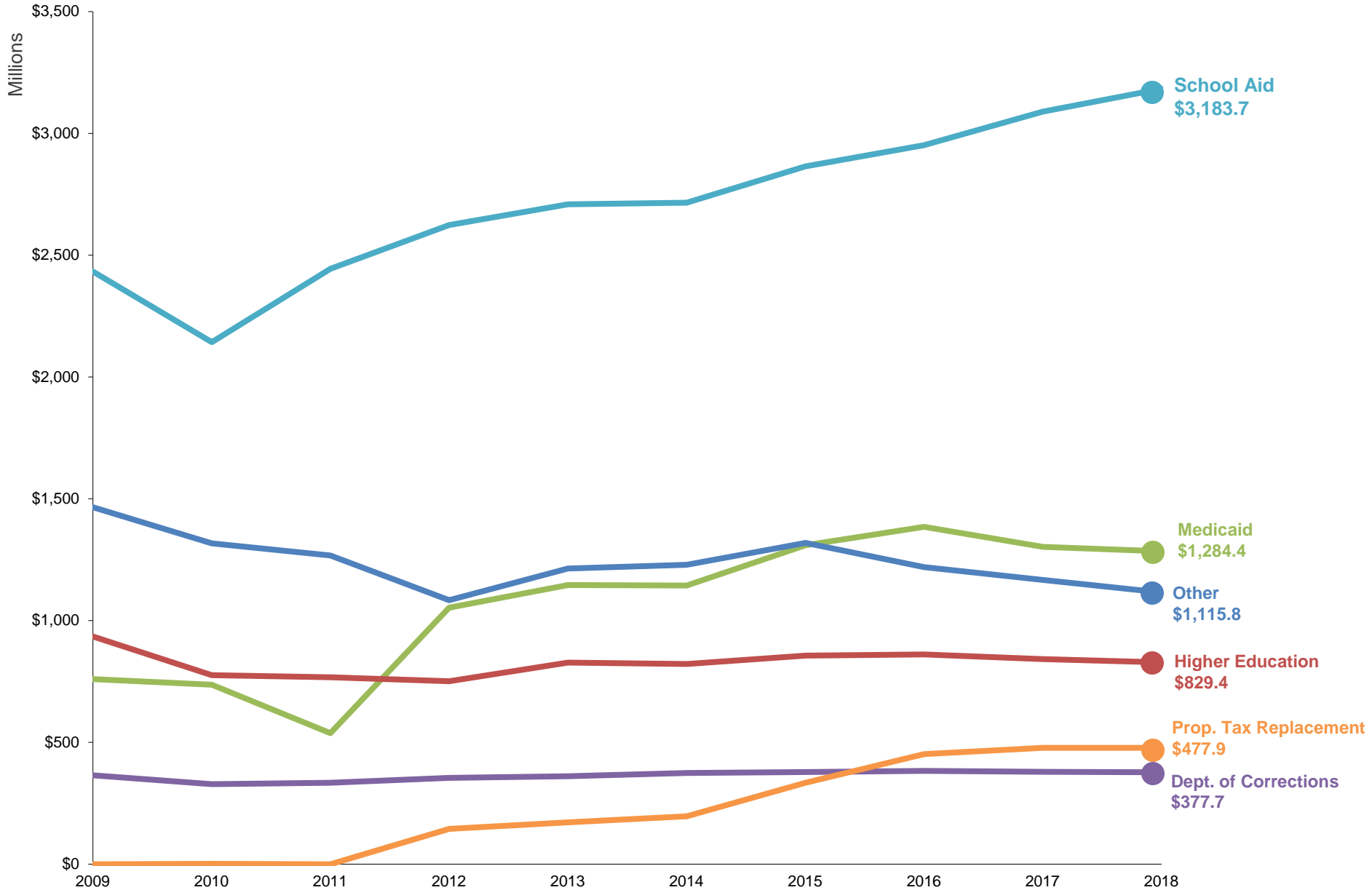
(Not adjusted for Inflation)



\* Other includes: Administration and Regulation, Agriculture and Natural Resources, and Economic Development.

# General Fund Appropriations – FY 2009 - FY 2018

(Not adjusted for Inflation)



**State of Iowa**  
**Projected Condition of the General Fund Budget**

(Dollars in Millions)

	<u>Actual</u> <u>FY 2016</u>	<u>Estimated</u> <u>FY 2017</u>	<u>Enacted</u> <u>FY 2018</u>	<u>Enacted</u> <u>FY 2019</u>
<b>Resources:</b>				
Receipts (Dec Est)	\$ 6,921.1	\$ 7,211.9	\$ 7,556.3	\$ 7,858.6
March REC Adjustment		- 105.9	- 191.8	- 232.1
Net Receipts	<u>6,921.1</u>	<u>7,106.0</u>	<u>7,364.5</u>	<u>7,626.5</u>
Revenue Adjustments	0.0	132.0	6.0	6.1
Subtotal Receipts	<u>6,921.1</u>	<u>7,238.0</u>	<u>7,370.5</u>	<u>7,632.6</u>
Surplus Carryforward (EEF Excess)	<u>367.3</u>	<u>18.2</u>	<u>0.0</u>	<u>77.0</u>
<b>Total Available Resources</b>	<u>\$ 7,288.4</u>	<u>\$ 7,256.2</u>	<u>\$ 7,370.5</u>	<u>\$ 7,709.6</u>
<b><i>Expenditure Limitation</i></b>			<b><u>\$ 7,296.7</u></b>	<b><u>\$ 7,633.1</u></b>
<b>Estimated Appropriations and Expenditures:</b>				
Appropriations	\$ 7,174.3	\$ 7,352.3	\$ 7,268.6	\$ 2,441.8
Adjustment to Standing Appropriations	8.1	- 4.5	0.0	0.0
Appropriation Adjustments	0.0	0.0	0.0	0.0
Supplemental/Deappropriations	<u>72.4</u>	<u>- 88.2</u>	<u>0.0</u>	<u>0.0</u>
<b>Total Appropriations</b>	<u>\$ 7,254.8</u>	<u>\$ 7,259.6</u>	<u>\$ 7,268.6</u>	<u>\$ 2,441.8</u>
<b>Reversions</b>				
Operations	- 10.5	- 5.0	- 5.0	- 5.0
Governor's Item Vetoes	<u>0.0</u>	<u>0.0</u>	<u>- 0.4</u>	<u>- 0.1</u>
<b>Net Appropriations</b>	<u>\$ 7,244.3</u>	<u>\$ 7,254.6</u>	<u>\$ 7,263.2</u>	<u>\$ 2,436.7</u>
<b>Ending Balance - Surplus</b>	<u>\$ 44.1</u>	<u>\$ 1.6</u>	<u>\$ 107.3</u>	<u>\$ 5,272.9</u>
<b><i>Under (Over) Expenditure Limitation</i></b>			<b><u>\$ 28.1</u></b>	<b><u>\$ 5,191.3</u></b>

NOTE: The Governor did not item veto any appropriations or revenue adjustments from legislation passed by the General Assembly during the 2017 Legislative Session. The Governor did item veto certain allocations from HF 653 (Health and Human Services Appropriations Act) that will result in an estimated increase in reversions for FY 2018 and FY 2019.

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

Bill No.	Bill Name	Enacted		
		FY 2017 Adj.	FY 2018	FY 2019
HF 640	Administration and Regulation	\$ 0.0	\$ 47.4	\$ 23.7
SF 510	Agriculture and Natural Resources	0.0	38.8	19.4
SF 513	Economic Development	0.0	38.4	19.2
HF 642	Education	0.0	908.4	454.5
HF 653	Health and Human Services	0.0	1,766.4	883.5
SF 509	Justice System	0.0	559.0	279.5
SF 508	Judicial Branch	0.0	178.8	89.4
HF 643	Infrastructure	0.0	- 17.5	0.0
SF 166	State School Aid	0.0	3,198.7	0.0
SF 130	FY 2017 Budget Adjustment	- 88.2	0.0	0.0
SF 516	Standing Appropriations Bill	0.0	- 12.2	108.7
Current Law	Standing Appropriations (Current Law)	0.0	562.2	563.9
	<b>Total</b>	<b>\$ - 88.2</b>	<b>\$ 7,268.6</b>	<b>\$ 2,441.8</b>

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

<u>Act No.</u>		<u>Enacted</u>		
		<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
	<b><u>Enacted Law Changes Prior to March REC<sup>1</sup></u></b>			
SF 130	Fund Transfers	\$ 25.2	\$ 0.0	\$ 0.0
	<b><u>Revenue Changes Not Included in March REC</u></b>			
SF 516	Cash Reserve Fund Transfer	\$ 131.1	\$ 0.0	\$ 0.0
SF 234	Texting While Driving Ban	0.0	0.1	0.2
SF 489	Fireworks Legalization	0.9	1.2	1.3
HF 529	Occupational Safety Enforcement	0.0	0.8	0.8
HF 242	Political Check-off on Tax Return, Repeal	0.0	0.1	0.1
SF 509	Justice System - Unsecured Bond	0.0	3.0	3.0
SF 505	Homebuyer Savings Accounts	0.0	0.0	-0.2
SF 516	Standings - Online E-Cig Sales Tax	0.0	0.8	0.9
	Subtotal	<u>\$ 132.0</u>	<u>\$ 6.0</u>	<u>\$ 6.1</u>
	<b>Total Revenue Adjustments</b>	<b><u>\$ 157.2</u></b>	<b><u>\$ 6.0</u></b>	<b><u>\$ 6.1</u></b>

<sup>1</sup> SF 130 (FY 2017 Budget Adjustment Act) was enacted on February 1, 2017. The Act transferred \$25.2 million from various non-General Fund sources to the General Fund for FY 2017. The \$25.2 million was included in the March REC estimate for FY 2017.

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

	<b>Enacted FY 2018</b>			<b>Enacted FY 2019</b>		
	<u>Amount</u>	<u>%</u>	<u>Expend. Limit</u>	<u>Amount</u>	<u>%</u>	<u>Expend. Limit</u>
<b>Revenue Estimating Conference</b>						
Total (March 2017 Estimate)	\$ 7,364.5	99%	\$ 7,290.9	\$ 7,626.5	99%	\$ 7,550.2
<b>Revenue Adjustments:</b>						
SF 234 Texting While Driving Ban	\$ 0.1	95%	\$ 0.1	\$ 0.2	95%	\$ 0.2
SF 489 Fireworks Legalization	1.2	95%	1.1	1.3	95%	1.2
HF 529 Occupational Safety Enforcement	0.8	95%	0.8	0.8	95%	0.8
HF 242 Political Check-off on Tax Return, Repeal	0.1	95%	0.1	0.1	95%	0.1
SF 509 Justice System - Unsecured Bond	3.0	95%	2.9	3.0	95%	2.9
SF 505 Homebuyer Savings Accounts	0.0	0%	0.0	- 0.2	100%	- 0.2
SF 516 Standings - Online E-Cig Sales Tax	0.8	95%	0.8	0.9	95%	0.9
<b>Subtotal Revenue Adjustment</b>	<u>\$ 6.0</u>		<u>\$ 5.8</u>	<u>\$ 6.1</u>		<u>\$ 5.9</u>
<b>Transfer from Economic Emergency Fund</b>	\$ 0.0	100%	\$ 0.0	\$ 77.0	100%	\$ 77.0
<b>Total Adjustments</b>	<u>\$ 6.0</u>		<u>\$ 5.8</u>	<u>\$ 83.1</u>		<u>\$ 82.9</u>
<b>Expenditure Limitation</b>			<u><u>\$ 7,296.7</u></u>			<u><u>\$ 7,633.1</u></u>

## State of Iowa Reserve Funds

(Dollars in Millions)

<b>Cash Reserve Fund (CRF)</b>	<b>Actual FY 2016</b>	<b>Estimated FY 2017</b>	<b>Enacted FY 2018</b>	<b>Enacted FY 2019</b>
<b>Funds Available</b>				
Balance Brought Forward	\$ 523.3	\$ 539.2	\$ 422.4	\$ 444.0
Gen. Fund Appropriation from Surplus	410.7	44.1	1.6	107.3
Intrastate Receipts (credited after close of FY)	0.2	0.0	0.0	0.0
Special General Fund Appropriations	0.0	0.0	20.0	111.1
<b>Total Funds Available</b>	<b>\$ 934.2</b>	<b>\$ 583.3</b>	<b>\$ 444.0</b>	<b>\$ 662.4</b>
General Fund Transfer	0.0	- 131.1	0.0	0.0
Excess Transferred to EEF	- 395.0	- 29.8	0.0	- 90.0
<b>Balance Carried Forward</b>	<b>\$ 539.2</b>	<b>\$ 422.4</b>	<b>\$ 444.0</b>	<b>\$ 572.4</b>
<i>Maximum 7.5%</i>	\$ 539.0	\$ 553.5	\$ 552.8	\$ 572.4
 <b>Economic Emergency Fund (EEF)</b>				
	<b>Actual FY 2016</b>	<b>Estimated FY 2017</b>	<b>Enacted FY 2018</b>	<b>Enacted FY 2019</b>
<b>Funds Available</b>				
Balance Brought Forward	\$ 174.5	\$ 189.9	\$ 184.5	\$ 181.1
Excess from Cash Reserve	395.0	29.8	0.0	90.0
<b>Total Funds Available</b>	<b>\$ 569.5</b>	<b>\$ 219.7</b>	<b>\$ 184.5</b>	<b>\$ 271.1</b>
<b>Appropriations &amp; Transfers</b>				
Excess Transferred to Taxpayer Trust Fund	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Executive Council - Performance of Duty	- 12.3	- 17.0	- 3.4	- 3.3
Excess Transferred to General Fund	- 367.3	- 18.2	0.0	- 77.0
<b>Balance Carried Forward</b>	<b>\$ 189.9</b>	<b>\$ 184.5</b>	<b>\$ 181.1</b>	<b>\$ 190.8</b>
<i>Maximum 2.5%</i>	\$ 179.7	\$ 184.5	\$ 184.3	\$ 190.8
 <b>Combined Reserve Fund Balances</b>				
	<b>Actual FY 2016</b>	<b>Estimated FY 2017</b>	<b>Enacted FY 2018</b>	<b>Enacted FY 2019</b>
Cash Reserve Fund	\$ 539.2	\$ 422.4	\$ 444.0	\$ 572.4
Economic Emergency Fund	189.9	184.5	181.1	190.8
<b>Total CRF and EEF</b>	<b>\$ 729.1</b>	<b>\$ 606.9</b>	<b>\$ 625.1</b>	<b>\$ 763.2</b>
 <b>Statutory Maximum</b>				
Cash Reserve Fund	\$ 539.0	\$ 553.5	\$ 552.8	\$ 572.4
Economic Emergency Fund	179.7	184.5	184.3	190.8
<b>Total CRF and EEF</b>	<b>\$ 718.7</b>	<b>\$ 738.0</b>	<b>\$ 737.1</b>	<b>\$ 763.2</b>

**Adjusted Revenue Estimate  
and Reserve Fund Goal Calculations**

(Dollars in Millions)

	<u>FY 2016</u>	<u>FY 2017</u>	<u>Enacted FY 2018</u>	<u>Enacted FY 2019</u>
REC Estimates	\$ 7,175.5	\$ 7,357.4	\$ 7,364.5	\$ 7,626.5
Revenue Adjustments	11.2	22.6	6.0	6.1
Adjusted Revenue Estimate	<u>\$ 7,186.7</u>	<u>\$ 7,380.0</u>	<u>\$ 7,370.5</u>	<u>\$ 7,632.6</u>
Reserve Fund Goals				
Cash Reserve Fund	\$ 539.0	\$ 553.5	\$ 552.8	\$ 572.4
Economic Emergency Fund	179.7	184.5	184.3	190.8
Total	<u>\$ 718.7</u>	<u>\$ 738.0</u>	<u>\$ 737.1</u>	<u>\$ 763.2</u>

## Taxpayers Trust Fund

(Dollars in Millions)

	<u>Estimated FY 2017</u>	<u>Enacted FY 2018</u>	<u>Enacted FY 2019</u>
<b>Funds Available</b>			
Balance Brought Forward	\$ 8.2	\$ 8.2	\$ 8.2
Economic Emergency Transfer	0.0	0.0	0.0
<b>Total Funds Available</b>	<u>\$ 8.2</u>	<u>\$ 8.2</u>	<u>\$ 8.2</u>
<b>Transfer to Tax Credit Fund</b>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Reversion from Tax Credit Fund	0.0	0.0	0.0
<b>Ending Balance</b>	<u><u>\$ 8.2</u></u>	<u><u>\$ 8.2</u></u>	<u><u>\$ 8.2</u></u>

## Taxpayers Trust Fund Tax Credit Fund

(Dollars in Millions)

	<u>Estimated FY 2017</u>	<u>Enacted FY 2018</u>	<u>Enacted FY 2019</u>
<b>Funds Available</b>			
Balance Brought Forward	\$ 0.0	\$ 0.0	\$ 0.0
Transfer from Taxpayers Trust Fund	0.0	0.0	0.0
<b>Total Funds Available</b>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
<b>Expenditures</b>			
Transfer to General Fund	\$ 0.0	\$ 0.0	\$ 0.0
Reversion to the Taxpayers Trust Fund	0.0	0.0	0.0
<b>Total Expenditures</b>	<u>\$ 0.0</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>

## State Tax Credit Expected Claims Projection

(Dollars in Millions)

Tax Credit Program	FY 2016	FY 2017	FY 2018
<b><u>Capped Programs</u></b>			
Accelerated Career Education Tax Credit	\$ 4.3	\$ 3.9	\$ 3.9
Agricultural Assets Transfer Tax Credit	3.4	4.8	5.5
Custom Farming Contract Tax Credit	0.0	0.1	0.2
Endow Iowa Tax Credit	5.3	5.1	5.1
Enterprise Zone Program	7.9	7.1	3.9
Enterprise Zone Program - Housing Component	12.9	16.9	10.8
High Quality Jobs Program	38.2	40.1	52.1
Historic Pres. and Cultural and Entertainment District Tax Credit	36.5	59.3	57.8
Redevelopment Tax Credit	3.1	7.2	7.5
Renewable Energy Tax Credit	5.3	6.1	8.3
School Tuition Organization Tax Credit	10.7	11.3	11.4
Solar Energy System Tax Credit	3.1	3.7	3.8
Venture Capital Tax Credit - Innovation Fund	2.0	1.8	3.2
Venture Capital Tax Credit - Iowa Fund of Funds	0.9	1.2	0.0
Venture Capital Tax Credit - Qualified Bus. or Comm.- Capital Fund	1.1	2.1	2.1
Venture Capital Tax Credit - Venture Capital Funds	0.0	0.0	0.0
Wind Energy Production Tax Credit	0.8	2.2	1.8
Workforce Housing Tax Incentive Program	0.0	1.8	15.9
<b>Total Capped Programs</b>	<b>\$ 135.4</b>	<b>\$ 174.6</b>	<b>\$ 193.3</b>
<b><u>Uncapped Programs</u></b>			
Adoption Tax Credit	\$ 0.4	\$ 0.5	\$ 0.9
Biodiesel Blended Fuel Tax Credit	15.4	18.0	17.8
Charitable Conservation Contribution Tax Credit	0.4	0.7	0.7
Child and Dependent Care Tax Credit	5.7	6.7	6.5
E15 Gasoline Promotion Tax Credit	0.1	0.4	0.5
E85 Gasoline Promotion Tax Credit	1.9	2.0	2.4
Early Childhood Development Tax Credit	0.7	0.7	0.7
Earned Income Tax Credit	71.9	71.3	70.5
Ethanol Promotion Tax Credit	1.8	1.3	1.2
Farm to Food Donation Tax Credit	0.0	0.0	0.0
Geothermal Heat Pump Tax Credit	1.6	2.5	0.4
Geothermal Tax Credit	0.0	0.0	1.5
Iowa Industrial New Job Training Program (260E)	38.9	42.6	43.8
New Capital Investment Program	0.0	0.0	0.0
New Jobs and Income Program	0.0	0.0	0.0
Research Activities Tax Credit	55.3	56.8	62.7
Supplemental Research Activities Tax Credit	6.9	6.3	5.6
Targeted Jobs Tax Credit from Withholding	5.9	5.7	6.8
Tuition and Textbook Tax Credit	15.5	15.1	15.2
Volunteer Firefighter and EMS Tax Credit	1.4	1.3	1.3
<b>Total Uncapped Programs</b>	<b>\$ 223.8</b>	<b>\$ 232.1</b>	<b>\$ 238.7</b>
<b>Tax Credit Program Total</b>	<b>\$ 359.3</b>	<b>\$ 406.7</b>	<b>\$ 432.0</b>

Notes:

These estimates are based on the Tax Credit Expected Claims Projection published by the Department of Revenue in December 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 2017 and FY 2018 REC revenue estimates.

The numbers may not equal totals due to rounding.

## Rebuild Iowa Infrastructure Fund

Resources	Actual FY 2016	Estimated Net FY 2017	Enacted FY 2018	Enacted FY 2019
Balance Forward	\$ 21,598,538	\$ 7,828,283	\$ 239,023	\$ 1,838,932
<b>State Wagering Taxes and Fees</b>				
Wagering Tax and Fees	153,482,696	155,550,000	153,055,500	153,576,055
Revenue Bond Debt Service Fund Transfer	2,964,989	6,000,000	6,000,000	6,000,000
Federal Subsidy Holdback Fund Transfer	3,766,307	3,750,000	3,750,000	3,750,000
School Infrastructure Bond Fund Transfer	11	0	0	0
<b>Total State Wagering Taxes and Fees</b>	<u>160,214,003</u>	<u>165,300,000</u>	<u>162,805,500</u>	<u>163,326,055</u>
Transfer from TRF (DHS Technology Projects)	2,992,416	0	0	0
Interest	4,528,695	4,500,000	4,500,000	4,500,000
MSA Tobacco Payments	14,650,994	14,423,388	11,446,424	11,302,502
MSA Tobacco Litigation Settlements	2,209,595	2,209,595	2,209,595	2,209,595
Other	4,766	0	0	0
<b>Total Resources</b>	<u>\$ 206,199,007</u>	<u>\$ 194,261,266</u>	<u>\$ 181,200,542</u>	<u>\$ 183,177,084</u>

### Infrastructure Appropriations

#### Administrative Services

Major Maintenance	\$ 9,974,856	\$ 9,489,237	\$ 11,510,000	\$ 0
Major Maintenance - Adjustment	0	-760,000	0	0

#### Agriculture & Land Stewardship

Water Quality Initiative	5,200,000	5,200,000	5,200,000	0
Ag Drainage Wells	1,920,000	1,920,000	1,875,000	0
Renewable Fuels	0	0	3,000,000	0

#### Department for the Blind

Elevator Improvements	0	0	150,000	0
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#### Corrections

CBC District 3 Infrastructure	0	150,000	0	0
CBC District 5 Infrastructure	500,000	0	0	0

#### Cultural Affairs

Great Places Infrastructure Grants	1,000,000	1,000,000	1,000,000	0
State Historical Building	0	0	1,000,000	0
Strengthening Communities - Rural YMCAs	500,000	500,000	250,000	0
USS Battleship Iowa	0	250,000	250,000 *	0
Civil War Memorial - Littleton	150,000	0	0	0
Veterans Memorial - Drakesville	12,000	0	0	0

## Rebuild Iowa Infrastructure Fund

	Actual FY 2016	Estimated Net FY 2017	Enacted FY 2018	Enacted FY 2019
<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	300,000	300,000	300,000	0
Fort Des Moines Museum Renovations	150,000	0	0	0
Easter Seals Swimming Pool	0	0	500,000	0
Lewis and Clark Water System	0	0	2,250,000	4,750,000
Western Iowa Utility Relocation	0	0	1,500,000	0
<b>Human Rights</b>				
Community Action Agencies	0	0	0 <sup>1</sup>	0
<b>Human Services</b>				
Nursing Home Facility Improvements	728,818	500,000	500,000	0
Broadlawns Mental Health Facilities	2,000,000	0	0	0
The Homestead Autism Facilities	0	485,000	0	0
Brain Injury Rehab. Facility - On With Life	500,000	0	0	0
Youth Emergency Shelter Facility Infra	500,000	0	0	0
Vocational Services Facility	500,000	0	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 *
Technology Reinvestment Fund	0	0	10,000,000	0
<b>Natural Resources</b>				
State Park Infrastructure	5,000,000	3,000,000	2,000,000	0
Lake Restoration & Water Quality	9,600,000	9,600,000	9,600,000	0
Water Trails and Low Head Dam Grants	1,750,000	1,000,000	0	0
<b>Public Defense</b>				
Facility/Armory Maintenance	2,000,000	2,000,000	1,000,000	0
Statewide Modernization - Readiness Centers	2,000,000	1,500,000	1,000,000	0
Camp Dodge Infrastructure Upgrades	500,000	300,000	250,000	0
<b>Public Safety</b>				
Fire Training Mobile Units	100,000	0	0	0

## Rebuild Iowa Infrastructure Fund

	Actual FY 2016	Estimated Net FY 2017	Enacted FY 2018	Enacted FY 2019
<b>Regents</b>				
Tuition Replacement	30,237,549	32,447,187	16,072,923	0
ISU Student Innovation Center	0	1,000,000 *	9,000,000 *	10,000,000 *
ISU Student Innovation Center - Adjustment	0	0	-3,000,000	0
ISU Biosciences Building	11,000,000	15,500,000 *	23,500,000 *	0
ISU Biosciences Building - Adjustment	0	0	-4,000,000	4,000,000
UI Pharmacy Building Renovation	13,000,000	23,000,000 *	28,300,000 *	0
UI Pharmacy Building Renovation - Adjustment	0	0	-5,500,000	5,500,000
UNI Schindler Ed Center Renovation	15,000,000	15,900,000	0	0
<b>State Fair</b>				
Youth Inn Remodel and Improvements	2,325,000	0	0	0
Northwest Events Area Construction/Remodel	0	500,000 *	500,000 *	4,500,000 *
Northwest Events Area - Adjustment	0	0	500,000	4,000,000
<b>Public Safety</b>				
Network Contract	0	0	4,143,687	0
<b>Transportation</b>				
Railroad Revolving Loan and Grant	2,000,000	1,500,000	1,000,000	0
Recreational Trails	3,400,000	2,500,000	1,000,000	0
Public Transit Vertical Infrastructure Grants	1,500,000	1,500,000	1,500,000	0
Commercial Service Air Vertical Infrs. Grants	1,500,000	1,440,000	900,000	0
General Aviation Vertical Infrastructure Grants	750,000	0	500,000	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	1,800,000	0	0	0
Malloy Hall Laundry Facilities	3,000,000	0	0	0
Replace Air Handler Units	6,000,000	0	0	0
Loftus Hall ADA Improvements	0	500,000	0	0
Sheeler and Loftus Renovation	0	2,000,000	0	0

## Rebuild Iowa Infrastructure Fund

	Actual FY 2016	Estimated Net FY 2017	Enacted FY 2018	Enacted FY 2019
<b>Technology Projects</b>				
<b>Cultural Affairs</b>				
Sullivan Brothers Vets Museum	0	250,000	250,000 *	0
<b>Education</b>				
ICN Part III & Maintenance & Leases	2,727,000	2,727,000	0	0
Statewide Education Data Warehouse	600,000	363,839	0	0
IPTV Equipment Replacement	1,256,200	1,017,000	0	0
<b>Human Rights</b>				
Criminal Justice Info System Integration (CJIS)	1,300,000	1,345,000	0	0
Justice Data Warehouse	159,474	117,980	0	0
<b>Iowa Telecommunication &amp; Technology Commission</b>				
ICN Equipment Replacement	2,248,653	1,150,000	0	0
<b>Management</b>				
Searchable Online Budget and Tax Database	45,000	45,000	0	0
Electronic Grants Management System	50,000	50,000	0	0
<b>Public Defense</b>				
Gold Star Museum	0	250,000	0	0
<b>Public Health</b>				
Maternal & Child Health Database Integration	500,000	500,000	0	0
Iowa Prescription Drug Safety Net	0	75,000	0	0
<b>Homeland Security Emergency Management</b>				
Mass Notification & Emergency Messaging System	400,000	400,000	0	0
<b>Regents</b>				
IPR - Radio Transmitter	100,000	0	0	0
ISU Vet Lab Cancer Equipment	330,000	0	0	0
<b>Public Safety</b>				
DCI Lab - DNA Marker Software	0	150,000	0	0

## Rebuild Iowa Infrastructure Fund

	Actual FY 2016	Estimated Net FY 2017	Enacted FY 2018	Enacted FY 2019
<b>Secretary of State</b>				
Voting Equipment	450,000	0	0	0
Voter Registration System	234,000	300,000	0	0
<b>Treasurer</b>				
ABLE Savings Plan Trust	50,000	0	0	0
<b>Net Appropriations</b>	<b>\$ 198,408,550</b>	<b>\$ 194,522,243</b>	<b>\$ 179,361,610</b>	<b>\$ 77,750,000</b>
Reversions	-37,826	-500,000	0	0
<b>Ending Balance</b>	<b>\$ 7,828,283</b>	<b>\$ 239,023</b>	<b>\$ 1,838,932</b>	<b>\$ 105,427,084</b>

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

## Technology Reinvestment Fund

	Actual FY 2016	Estimated Net FY 2017	Enacted FY 2018
<b>Resources</b>			
Beginning Balance	\$ 236,162	\$ 315,616	\$ 79,455
RIIF Appropriation	0	0	10,000,000
<b>Total Available Resources</b>	<u>\$ 236,162</u>	<u>\$ 315,616</u>	<u>\$ 10,079,455</u>
<b>Appropriations</b>			
<b>Office of the Chief Information Officer</b>			
Information Technology Consolidation Projects	\$ 0	\$ 0	\$ 1,000,000
<b>Department of Education</b>			
ICN Part III & Maintenance & Leases	0	0	2,727,000
Statewide Education Data Warehouse	0	236,161	600,000
IPTV Equipment Replacement	0	0	260,000
<b>Department of Human Rights</b>			
Criminal Justice Info System (CJIS) Integration	0	0	1,000,000
Justice Data Warehouse	0	0	157,980
<b>Department of Human Services</b>			
Medicaid Technology	0	0	1,000,000
<b>Department of Inspections and Appeals</b>			
State Public Defender Online Attorney Billings	0	0	66,463
<b>Department of Management</b>			
Grants Management System	0	0	45,000
Local Government Budget & Property Tax Upgrade	0	0	600,000
Electronic Grants Management System	0	0	50,000
<b>Department of Public Health</b>			
Equipment - State Medical Examiner	0	0	1,037,000
<b>Department of Public Safety</b>			
Radio Upgrades	0	0	1,116,377
<b>Department of Homeland Security</b>			
Mass Notification and Emer. Messaging System	0	0	400,000
<b>Total Appropriations</b>	<u>\$ 0</u>	<u>\$ 236,161</u>	<u>\$ 10,059,820</u>
Reversions	-79,454	0	0
<b>Ending Balance</b>	<u><u>\$ 315,616</u></u>	<u><u>\$ 79,455</u></u>	<u><u>\$ 19,635</u></u>

## State Bond Repayment Fund

	Actual FY 2016	Estimated Net FY 2017	Enacted FY 2018
<b>Resources</b>			
Beginning Account Balance	\$ 28,916,093	\$ 28,916,093	\$ 12,206,760
Refunds and Reimbursements	0	0	0
<b>Total Resources</b>	<u>\$ 28,916,093</u>	<u>\$ 28,916,093</u>	<u>\$ 12,206,760</u>
<b>Appropriations</b>			
<b>Administrative Services</b>			
Capitol Dome Repairs	\$ 0	\$ 9,990,900	\$ 0
<b>Judicial Branch</b>			
Polk County Justice Center	0	6,718,433	0
<b>Board of Regents</b>			
Tuition Replacement	0	0	12,200,000
<b>Total Appropriations</b>	<u>\$ 0</u>	<u>\$ 16,709,333</u>	<u>\$ 12,200,000</u>
Reversions	0	0	0
<b>Ending Balance</b>	<u>\$ 28,916,093</u>	<u>\$ 12,206,760</u>	<u>\$ 6,760</u>

## Revenue Bonds Capitals Fund

	Actual FY 2016	Estimated Net FY 2017	Enacted FY 2018
<b>Revenue</b>			
Beginning Account Balance	\$ 3,072,484	\$ 3,080,991	\$ 2,334,320
Interest	8,699	13,366	10,000
<b>Total Revenues</b>	<b>\$ 3,081,183</b>	<b>\$ 3,094,357</b>	<b>\$ 2,344,320</b>
<b>Appropriations</b>			
<b>Department of Administrative Services</b>			
Major Maintenance	\$ 0	\$ 760,000	\$ 2,320,992
Other Expenses	192	37	192
<b>Total Appropriations &amp; Expenses</b>	<b>\$ 192</b>	<b>\$ 760,037</b>	<b>\$ 2,321,184</b>
Reversions	0	0	0
<b>Ending Balance</b>	<b>\$ 3,080,991</b>	<b>\$ 2,334,320</b>	<b>\$ 23,136</b>

## Environment First Fund

	Actual FY 2016	Estimated Net FY 2017	Enacted FY 2018	Enacted FY 2019
<b>Resources</b>				
Balance Forward	\$ 81,957	\$ 81,957	\$ 81,957	\$ 81,957
RIIF Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
<b>Total Resources</b>	<b>\$ 42,081,957</b>	<b>\$ 42,081,957</b>	<b>\$ 42,081,957</b>	<b>\$ 42,081,957</b>
<b>Appropriations</b>				
<b>Department of Agriculture</b>				
Soil Conservation Cost Share	\$ 6,750,000	\$ 6,750,000	\$ 8,325,000	\$ 4,162,500
Soil & Water Conservation Fund	2,700,000	2,800,000	3,800,000	1,900,000
Water Quality Initiative	0	0	2,375,000	1,187,500
Wetland Incentive Program (CREP)	1,000,000	1,000,000	1,000,000	500,000
Conservation Reserve Program (CRP)	1,000,000	1,000,000	900,000	450,000
Watershed Protection Program	900,000	900,000	900,000	450,000
Farm Demonstration Program	625,000	625,000	375,000	187,500
Loess Hills Conservation Authority	600,000	600,000	0	0
<b>Total Department of Agriculture</b>	<b>\$ 13,575,000</b>	<b>\$ 13,675,000</b>	<b>\$ 17,675,000</b>	<b>\$ 8,837,500</b>
<b>Department of Natural Resources</b>				
REAP Program	\$ 16,000,000	\$ 16,000,000	\$ 12,000,000	\$ 0
Park Operations and Maintenance	6,135,000	6,235,000	6,235,000	3,117,500
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000	1,477,500
Animal Feeding Operations	1,320,000	1,320,000	1,320,000	660,000
Water Quality Protection	500,000	500,000	500,000	250,000
Water Quantity Program	495,000	495,000	495,000	247,500
Air Quality Monitoring Program	425,000	425,000	425,000	212,500
Geological Water Survey	200,000	200,000	200,000	100,000
Geographic Information System	195,000	195,000	195,000	97,500
Keep Iowa Beautiful	200,000	0	0	0
<b>Total Department of Natural Resources</b>	<b>\$ 28,425,000</b>	<b>\$ 28,325,000</b>	<b>\$ 24,325,000</b>	<b>\$ 6,162,500</b>
<b>Total Appropriations</b>	<b>\$ 42,000,000</b>	<b>\$ 42,000,000</b>	<b>\$ 42,000,000</b>	<b>\$ 15,000,000</b>
Reversions	0	0	0	0
<b>Ending Balance</b>	<b>\$ 81,957</b>	<b>\$ 81,957</b>	<b>\$ 81,957</b>	<b>\$ 27,081,957</b>

### Medicaid Fraud Fund

	<u>Actual FY 2016</u>	<u>Estimated Net FY 2017</u>	<u>Enacted FY 2018</u>
<b>Revenues</b>			
Balance Forward	\$ 0	\$ 0	\$ 0
Receipts	1,021,178	500,000	500,000
<b>Total Revenues</b>	<u>\$ 1,021,178</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
<b>Appropriations</b>			
Medicaid	1,021,178	500,000	500,000
<b>Total Appropriations</b>	<u>\$ 1,021,178</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Reversions	0	0	0
<b>Ending Balance</b>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

### Quality Assurance Trust Fund

	Actual FY 2016	Estimated Net FY 2017	Enacted FY 2018
<b>Revenues</b>			
Balance Forward	\$ 797,725	\$ 195,458	\$ 195,458
Fees, Licenses & Permits	36,574,240	36,705,208	36,705,208
Interest	28,701	20,000	20,000
	<b>Total Revenues</b>	<b>\$ 36,920,666</b>	<b>\$ 36,920,666</b>
<b>Appropriations</b>			
Medicaid	\$ 37,205,208	\$ 36,705,208	\$ 36,705,208
Refunds - Other	0	20,000	20,000
	<b>Total Appropriations</b>	<b>\$ 36,725,208</b>	<b>\$ 36,725,208</b>
Reversions	0	0	0
<b>Ending Balance</b>	<b>\$ 195,458</b>	<b>\$ 195,458</b>	<b>\$ 195,458</b>

## Temporary Assistance for Needy Families Fund

	Actual FY 2016	Estimated Net FY 2017	Enacted FY 2018
<b>Revenues</b>			
Beginning Balance	\$ 19,477,624	\$ 26,689,298	\$ 1,335,273
TANF Payment	131,028,542	130,992,100	130,992,100
<b>Total Revenues</b>	<b>\$ 150,506,166</b>	<b>\$ 157,681,398</b>	<b>\$ 132,327,373</b>
<b>Appropriations</b>			
Family Investment Program			
Family Investment Program	\$ 4,056,848	\$ 15,112,462	\$ 5,112,462
FaDSS	2,885,740	2,898,980	2,898,980
JOBS Program	7,542,817	5,575,693	5,575,693
Training and Technology	247,247	1,037,186	1,037,186
Child Abuse Prevention	125,000	125,000	125,000
Pregnancy Prevention	1,879,400	1,930,067	1,930,067
Child Care Assistance	35,047,110	49,866,826	47,866,826
Child and Family Services	36,978,482	37,256,581	32,380,654
General Administration	3,744,000	3,744,000	3,744,000
Field Operations	31,296,232	38,774,330	31,296,232
Expanded Categorical Eligibility for SNAP	13,992	25,000	25,000
<b>Total Appropriations</b>	<b>\$ 123,816,868</b>	<b>\$ 156,346,125</b>	<b>\$ 131,992,100</b>
Reversions	0	0	0
<b>Ending Balance</b>	<b>\$ 26,689,298</b>	<b>\$ 1,335,273</b>	<b>\$ 335,273</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

## Health Care Trust Fund

	Actual FY 2016	Estimated Net FY 2017	Enacted FY 2018
<b>Revenues</b>			
Balance Forward	\$ 0	\$ 3,079,643	\$ 0
Cigarette Tax	196,765,568	194,260,000	196,270,000
Tobacco Product Tax	31,130,933	25,530,357	25,500,000
Interest	173,646	130,000	130,000
<b>Total Revenues</b>	<b>\$ 228,070,147</b>	<b>\$ 223,000,000</b>	<b>\$ 221,900,000</b>
<b>Appropriations</b>			
<b>Department of Human Services</b>			
Medical Assistance	\$ 224,990,504	\$ 223,000,000	\$ 221,900,000
<b>Total Appropriations</b>	<b>\$ 224,990,504</b>	<b>\$ 223,000,000</b>	<b>\$ 221,900,000</b>
Reversions	0	0	0
<b>Ending Balance</b>	<b>\$ 3,079,643</b>	<b>\$ 0</b>	<b>\$ 0</b>

### Hospital Health Care Access Trust Fund

	Actual FY 2016	Estimated Net FY 2017	Enacted FY 2018
<b>Revenues</b>			
Balance Forward	\$ 0	\$ 0	\$ 0
Fees, Licenses & Permits	34,668,208	33,888,762	33,888,762
Interest	36,792	36,792	36,792
<b>Total Revenues</b>	<b>\$ 34,705,000</b>	<b>\$ 33,925,554</b>	<b>\$ 33,925,554</b>
<b>Appropriations</b>			
Medicaid	\$ 34,705,000	\$ 33,920,554	\$ 33,920,554
Refunds-Other	0	5,000	5,000
<b>Total Appropriations</b>	<b>\$ 34,705,000</b>	<b>\$ 33,925,554</b>	<b>\$ 33,925,554</b>
<b>Reversions</b>	0	0	0
<b>Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

## Iowa Skilled Worker and Job Creation Fund

	Actual FY 2016	Estimated Net FY 2017	Enacted FY 2018	Enacted FY 2019
<b>Revenue</b>				
Beginning Account Balance	\$ 0	\$ 0	\$ 0	\$ 0
Wagering Tax Receipts	66,000,000	66,000,000	66,000,000	66,000,000
Transfer to General Fund	0	0	0	0
<b>Total Revenues</b>	<u>\$ 66,000,000</u>	<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	\$ 2,500,000
<b>Economic Development Authority</b>				
High Quality Jobs	16,900,000	15,900,000	15,900,000	7,950,000
STEM Scholarships	0	1,000,000	1,000,000	500,000
<b>Department of Education</b>				
Workforce Training and Econ Dev Funds	15,100,000	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
Work-Based Learning Intermediary Network	1,500,000	1,500,000	1,500,000	750,000
Workforce Prep Outcome Reporting	200,000	200,000	200,000	100,000
<b>Iowa Workforce Development</b>				
AMOS Training Program	100,000	100,000	100,000	50,000
<b>Board of Regents</b>				
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	104,639
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	533,209
<b>Total Appropriations &amp; Expenses</b>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 66,000,000</u>	<u>\$ 32,999,999</u>
Reversions	\$ 0	\$ 0	\$ 0	\$ 0
<b>Ending Balance</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 33,000,001</u>

## Comparison of All State Appropriated Funds

(Dollars in Millions)

Funding Sources	Actual FY 2016	Est Net FY 2017	Enacted FY 2018
<b>GENERAL FUND</b>			
Total General Fund Appropriations	\$ 7,254.8	\$ 7,259.6	\$ 7,268.6
<b>Net General Fund Appropriations</b>	<b><u>\$ 7,254.8</u></b>	<b><u>\$ 7,259.6</u></b>	<b><u>\$ 7,268.6</u></b>
<b>APPROPRIATIONS FROM NON-GENERAL FUND STATE SOURCES</b>			
Rebuild Iowa Infrastructure Fund	\$ 198.4	\$ 194.5	\$ 181.2
<i>RIF Appropriations to Other Funds*</i>	-42.0	-42.0	-52.0
Net RIF Appropriations	<u>\$ 156.4</u>	<u>\$ 152.5</u>	<u>\$ 129.2</u>
Primary Road Fund	\$ 315.3	\$ 320.6	\$ 333.3
Health Care Trust Fund	225.0	219.9	221.9
Temporary Assistance for Needy Families	123.8	156.3	132.0
Iowa Skilled Worker and Job Creation Fund	66.0	66.0	66.0
Road Use Tax Fund	52.6	52.9	53.5
Fish And Wildlife Trust Fund	42.0	43.1	43.1
Environment First Fund	42.0	42.0	42.0
Quality Assurance Trust Fund	37.2	36.7	36.7
Hospital Health Care Access Trust Fund	34.7	34.7	33.9
Commerce Revolving Fund	28.6	30.2	30.4
IPERS Fund	17.7	17.7	17.7
State Bond Repayment Fund	0.0	16.7	12.2
UI Reserve Fund	0.4	0.6	11.3
Gaming Enforcement Revolving Fund	10.9	9.7	10.8
Technology Reinvestment Fund	0.0	0.2	10.1
Racing and Gaming Revolving Fund	6.2	6.2	6.2
Workforce Development Withholding Fund	6.0	6.0	6.0
Other	34.0	33.9	17.5
<b>Total Non-General Fund</b>	<b><u>\$ 1,198.9</u></b>	<b><u>\$ 1,246.0</u></b>	<b><u>\$ 1,213.7</u></b>
<b>SUBTOTAL OF ALL STATE FUNDS</b>	<b><u>\$ 8,453.7</u></b>	<b><u>\$ 8,505.6</u></b>	<b><u>\$ 8,482.3</u></b>

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

Note: Numbers may not equal totals due to rounding.