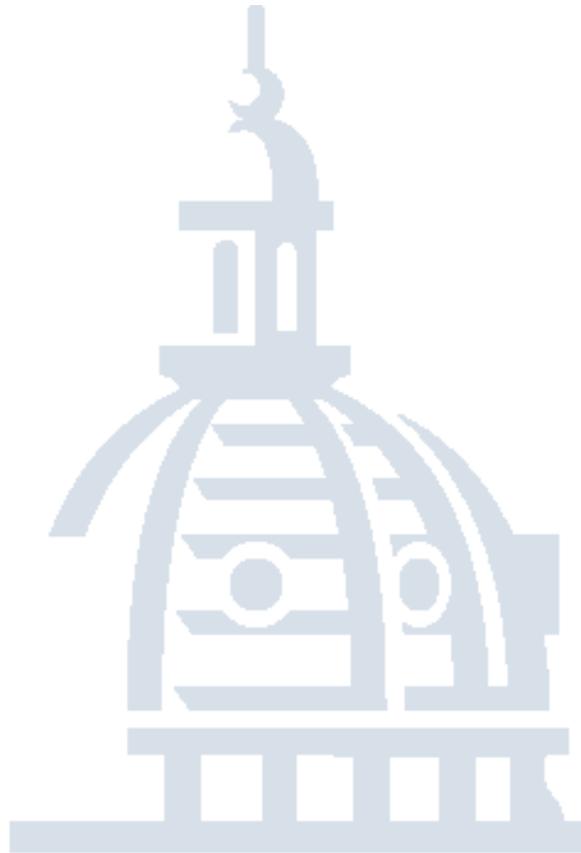


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**ADMINISTRATION AND REGULATION  
APPROPRIATIONS SUBCOMMITTEE  
ANALYSIS OF THE  
FY 2017 GOVERNOR'S RECOMMENDATIONS**



**FISCAL SERVICES DIVISION**

**JANUARY 2016**



## TABLE OF CONTENTS

	<b>Page</b>
<b>Subcommittee Members and Staff</b> .....	1
<b>Summary of FY 2017 Recommendations</b> .....	3
Department of Administrative Services .....	4
Auditor of State .....	6
Ethics and Campaign Disclosure.....	7
Office of the Chief Information Officer .....	9
Department of Commerce .....	10
Office of Governor and Lieutenant Governor .....	13
Governor’s Office of Drug Control Policy.....	14
Department of Human Rights.....	16
Department of Inspections and Appeals .....	18
Department of Management.....	20
Public Information Board .....	22
Department of Revenue.....	24
Secretary of State.....	26
Treasurer of State .....	28
Iowa Public Employees Retirement System.....	30
Comparison to Other States – Full-Time-Equivalent (FTE) State Government Employees .....	31
<b>Appendix A – General Fund Tracking</b> .....	33
<b>Appendix B – Other Fund Tracking</b> .....	39
<b>Appendix C – FTE positions Tracking</b> .....	43
<b>Appendix D – Historical Appropriations: FY 2008 – Gov Rec FY 2017</b> .....	51
<b>Appendix E – Sample of Budget Unit Schedules 1 and 6</b> .....	67
<b>Appendix F – FY 2015 Year-End Appropriations</b> .....	71
<b>Appendix G – Federal Funds</b> .....	81
<b>Appendix H – Budget Unit Fiscal Topics</b> .....	85
<b>Appendix I – Manufacturing Sales Tax Exemption Rules Impact</b> .....	141



**ADMINISTRATION AND REGULATION APPROPRIATIONS  
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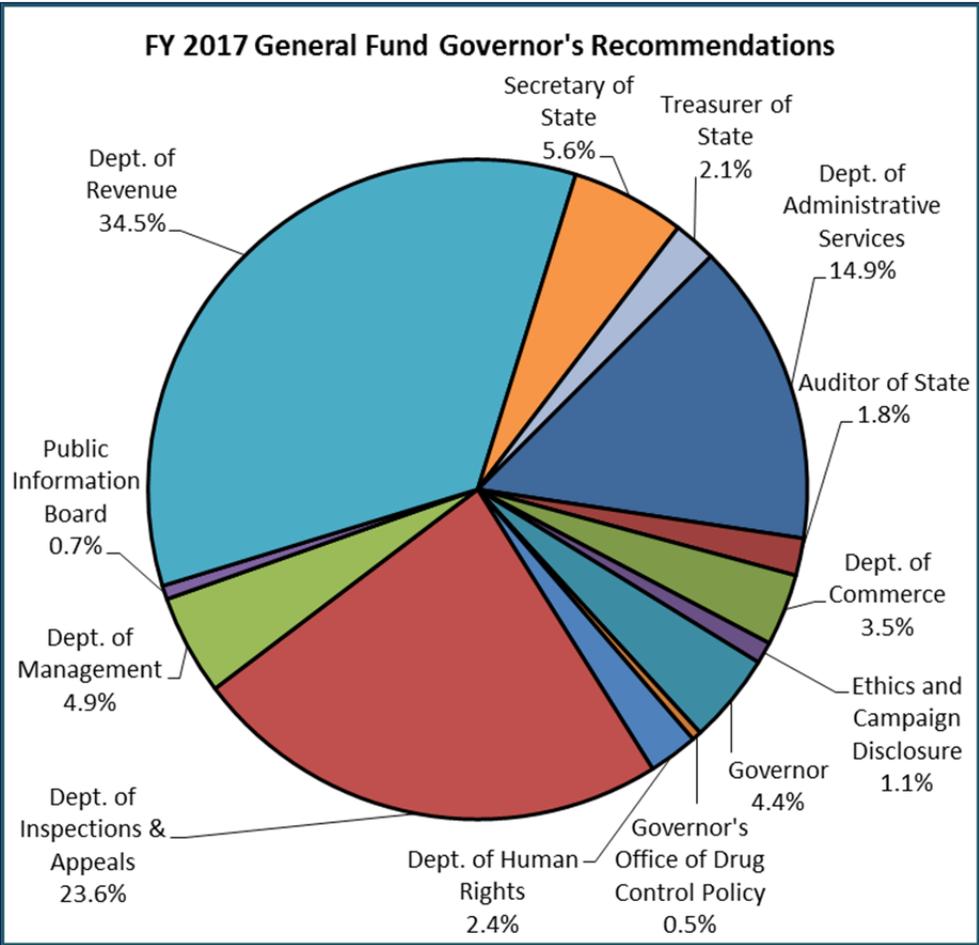
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**Administration and Regulation Appropriations Subcommittee**

Fiscal Staff: Jennifer Acton and  
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**Analysis of Governor's Budget**



<b>FY 2017 General Fund Governor's Recommendations</b>		
Dept. of Administrative Services	\$	7,703,056
Auditor of State		944,506
Dept. of Commerce		1,821,928
Ethics and Campaign Disclosure		550,335
Governor		2,289,566
Governor's Office of Drug Control Policy		241,134
Dept. of Human Rights		1,252,261
Dept. of Inspections & Appeals		12,211,811
Dept. of Management		2,550,220
Public Information Board		350,000
Dept. of Revenue		17,880,839
Secretary of State		2,896,699
Treasurer of State		1,084,392
<b>Total</b>	<b>\$</b>	<b>51,776,747</b>

**DEPARTMENT OF ADMINISTRATIVE SERVICES**

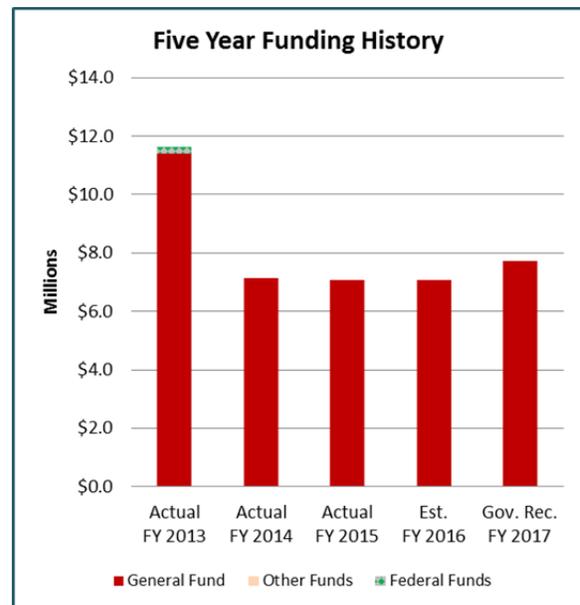
**Overview and Funding History**

**Agency Overview:** The [Department of Administrative Services \(DAS\)](#) was established in 2003 by legislative action and consists of five enterprises that provide infrastructure and facility services to other agencies of State government and a Core/Finance Operations responsible for internal administration of the Department. The five enterprises are the Core/Finance, General Services Enterprise (GSE), Human Resources Enterprise (HRE), Central Procurement and Fleet Services Enterprise (CPFSE), and State Accounting Enterprise (SAE).

**Funding History:** The Department receives less than one tenth of its funding for operations through appropriations. The remainder is funded primarily by fees charged to other State agencies for services provided and are not reflected in the appropriations funding history chart. In FY 2012, the I/3 Distribution appropriation and the Iowa Building appropriation were moved from the Rebuild Iowa Infrastructure Fund (RIIF) appropriation to the DAS General Fund appropriation. After being funded from the General Fund for two years, the appropriation for the I/3 Distribution appropriation was eliminated and those funds were appropriated directly to State agencies to be included in their base budgets in future years. The Iowa Building has been demolished so funding was not needed after FY 2014.

**Governor’s Recommendations**

**FY 2017:** The Governor is recommending FY 2017 General Fund appropriations of \$7,703,056. This is an increase of \$660,309 compared to estimated FY 2016.



**FY 2015 Quick Facts - DAS**

**\$62,512,517**  
Total Enterprise Budgets

**88.6%**  
Funding from charges to State agencies

**11.4%**  
General Fund appropriations

**General Fund Recommendations**

	Actual FY 2015 (1)	Estimated FY 2016 (2)	Gov Rec FY 2017 (3)	2017 Gov Rec vs 2016 Estimated (4)
<u>Administrative Services, Dept. of</u>				
Administrative Services				
Administrative Services, Dept.	\$ 4,067,924	\$ 4,067,924	\$ 4,067,924	\$ 0
Utilities	2,568,909	2,568,909	3,229,218	660,309
Terrace Hill Operations	405,914	405,914	405,914	0
<b>Total Administrative Services, Dept. of</b>	<b>\$ 7,042,747</b>	<b>\$ 7,042,747</b>	<b>\$ 7,703,056</b>	<b>\$ 660,309</b>

**Governor's Recommendations – Significant Changes**

<b>Utilities</b>	
An increase to cover utility costs for the Capitol Complex and the Ankeny Lab Facilities.	\$ 660,309

**Discussion Items**

**Utility Rate Cost Increases** – The Department of Administrative Services (DAS) utilities are funded through a General Fund appropriation to cover utility costs for the Capitol Complex and the Ankeny Lab. The current balance brought forward is approximately \$4,000. *The Governor is recommending an increase of \$660,309 in FY 2017 for increased utility costs to cover the following:*

- \$381,445 for Mid-American rates for the Capitol Complex and Ankeny Lab and to cover additional on-going operating expenses previously covered by unexpended balances that are no longer available.
- \$86,786 for increased electrical costs related to using the boiler at the Historical Building.
- \$137,736 for the 7.5% Mid-American franchise fee.
- \$22,000 for annual engineering and efficiency project expenses.
- \$32,342 for a water rate increase of approximately 10.0%.

*In addition, the Governor is recommending an FY 2016 supplemental of approximately \$700,000 for increased energy costs from Mid-American, Des Moines Waterworks, and the State Historical Building. Based on current utility bills, the DAS estimates it will not be able to pay the utility bills for an estimated two months of the current fiscal year.*

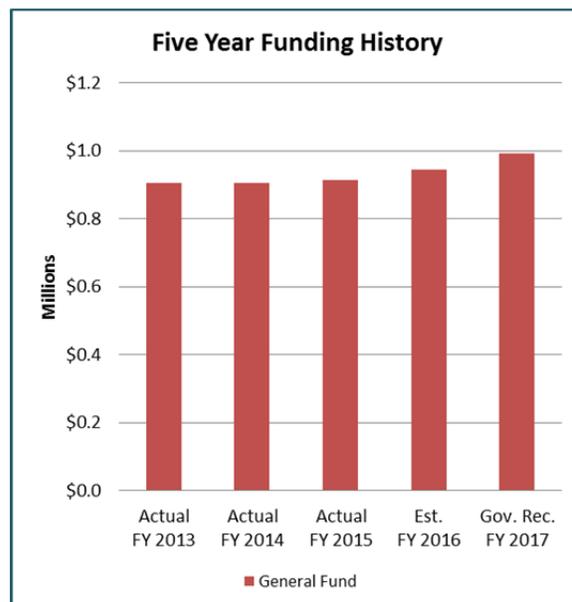
**FY 2016 DAS Service Rate Increases** – The Customer Council met on August 14, 2015, and modified four rates for FY 2016 and two rates for FY 2017. The total projected fee revenue for FY 2016 from the utility service rates is an estimated \$23.9 million. The total projected fee revenue for FY 2017 is estimated to be \$26.3 million, a net increase of \$2.4 million (10.1%). Of this amount, \$2.1 million will be used to fund deferred and routine maintenance at the Capitol Complex and the Ankeny Lab and the remaining \$340,000 will be used for the new training service.

## AUDITOR OF STATE

### Overview and Funding History

**Agency Overview:** The position of [Auditor of State](#) was created in 1857 with [Article IV, Section 22](#), of the Iowa Constitution. The Auditor is elected by popular vote and serves a four-year term. The duties of the Office are spelled out in Iowa Code chapter [11](#). The mission of the Office of the Auditor of State is to benefit all citizens of Iowa by providing independent audit, review, and other technical services to State and local governments to ensure the effective, economical, and businesslike conduct of public activities in a prudent, accountable manner to achieve the intended purposes. The Auditor’s Office provides independent audits of the financial operations of State and local governments. The Office also reviews government activities to help ensure they are conducted in an effective, efficient, and legal manner.

**Funding History:** The Auditor of State Office receives an annual General Fund appropriation to fund the costs of conducting audits of State departments that are not statutorily required to reimburse the Office for annual audit costs. In addition to the General Fund appropriation, the Office receives fees for conducting audits and reviews of certain State agencies and governmental subdivisions (see Iowa Code sections [11.5B](#) and [11.6](#) for subdivision fees). The Office attempts to maintain staffing equal to 103.0 FTE positions.



**FY 2015 Quick Facts – Auditor**

**94,483**

Audit Hours Expended on State Audits during FY 2015.

**49,751**

Audit Hours Expended on Local Audits during FY 2015.

### Governor’s Recommendations

**FY 2017:** The Governor is recommending FY 2017 General Fund appropriations of \$944,506. This is no change compared to estimated FY 2016.

### General Fund Recommendations

	Actual FY 2015 (1)	Estimated FY 2016 (2)	Gov Rec FY 2017 (3)	2017 Gov Rec vs 2016 Estimated (4)
<u>Auditor of State</u>				
Auditor Of State				
Auditor of State - General Office	\$ 944,506	\$ 944,506	\$ 944,506	\$ 0
<b>Total Auditor of State</b>	<b>\$ 944,506</b>	<b>\$ 944,506</b>	<b>\$ 944,506</b>	<b>\$ 0</b>

## ETHICS AND CAMPAIGN DISCLOSURE BOARD

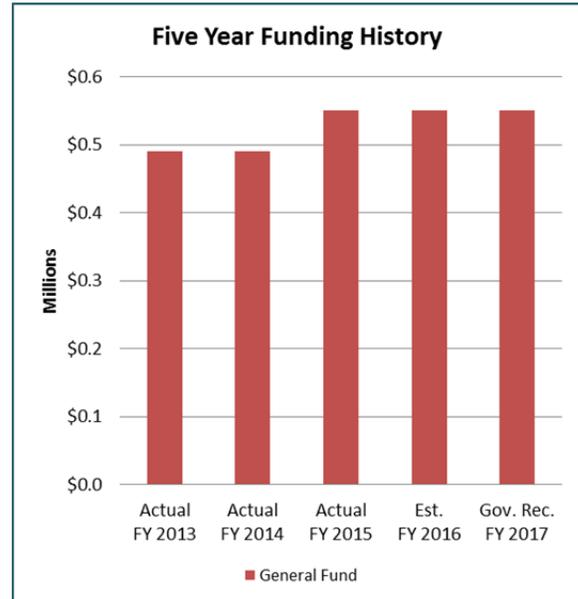
### Overview and Funding History

**Agency Overview:** The [Iowa Ethics and Campaign Disclosure Board](#) administers and enforces the State campaign, lobbying, and ethics laws. The Board also reports on all gifts, bequests, and grants received by an Executive Branch agency other than a Regents university as specified in Iowa Code section [8.7](#).

**Funding History:** The Board's funding comes from General Fund appropriations and has been relatively flat over the past five years. In FY 2011, there was a transfer of \$150,000 from the Cash Reserve Fund that does not appear as an appropriation in this chart.

### Governor's Recommendations

**FY 2017:** The Governor is recommending FY 2017 General Fund appropriations of \$550,335. This is no change compared to estimated FY 2016.



### CY 2014 Quick Facts – Ethics and Campaign Finance Disclosure

**\$22,331,249**

Contributions to candidates

**\$15,306,399**

Contributions to parties

**\$7,880,198**

Contributions to PACs

**General Fund Recommendations**

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	2017 Gov Rec vs 2016 Estimated <u>(4)</u>
<u>Ethics and Campaign Disclosure</u>				
Campaign Finance Disclosure				
Ethics & Campaign Disclosure Board	\$ 550,335	\$ 550,335	\$ 550,335	\$ 0
Total Ethics and Campaign Disclosure	<u>\$ 550,335</u>	<u>\$ 550,335</u>	<u>\$ 550,335</u>	<u>\$ 0</u>

**Discussion Items**

**New Electronic Filing System** – Beginning January 1, 2016, all campaign disclosure and report filing must, per statute, be done electronically. The Board has taken initial steps towards installing a new web filing system to make this process more efficient. The Board is currently working with the Office of the Chief Information Officer (OCIO) to gather and draft the technological requirements for such a system. The Subcommittee may want an update on the drafting process, cost estimates, and technological upgrades and changes needed to continue to reduce paper filings.

**Education Outreach** – The Board continues to focus efforts on informing and educating candidates and committees about their obligations to file reports and to advise them on acceptable campaign activities. The Subcommittee may be interested in the advances the Board has made in this area (including those through the use of social media), what challenges are faced, and what is needed to make the educational outreach more effective or efficient.

## OFFICE OF THE CHIEF INFORMATION OFFICER

### Overview and Funding History

**Agency Overview:** The Office of the Chief Information Officer (OCIO) was transferred from the DAS to become a separate department by [SF 396](#) (Government Efficiency Act) enacted during the 2013 Legislative Session. The Chief Information Officer is appointed by and serves at the pleasure of the Governor and is subject to confirmation by the Senate. The Office was created for the purpose of leading, directing, managing, coordinating, and providing accountability for the information technology resources of State government and to provide high-quality, customer-focused information technology services and business solutions. Some of the Chief Information Officer's responsibilities are to prescribe and adopt information technology standards and rules, advise the Governor on issues related to information technology, consult and work with all governmental entities to achieve the information technology goals established by the Office, and to develop systems and methodologies to review, evaluate, and prioritize information technology projects.

**Funding History:** The Office was created July 1, 2014. Funding for the OCIO comes from fees charged to State agencies for Information Technology (IT) Enterprise Operations through the OCIO Internal Services Fund, money from the lowAccess Revolving Fund used for IT projects, and Technology Reinvestment money used for State IT infrastructure.

### Discussion Items

***Broadband:*** This is recommendation is included in the Transportation, Infrastructure, and Capitals Appropriations Committee. The Governor is recommending \$2.0 million from the RIIF to deploy technology assets across the State, and connect lowans through improved broadband service.

#### FY 2015 Quick Facts – OCIO

**620**

State IT classified positions

**180**

IT contractors

**\$220.0 million**

Executive Branch estimate annual IT expenditures (without Regents)

Source: OCIO

**DEPARTMENT OF COMMERCE**

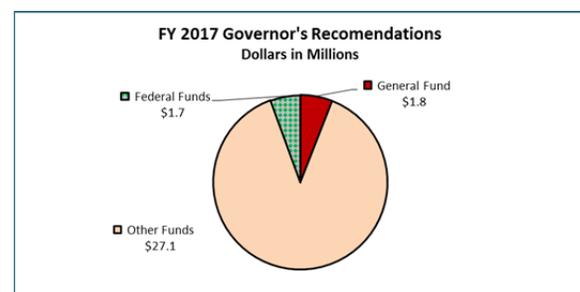
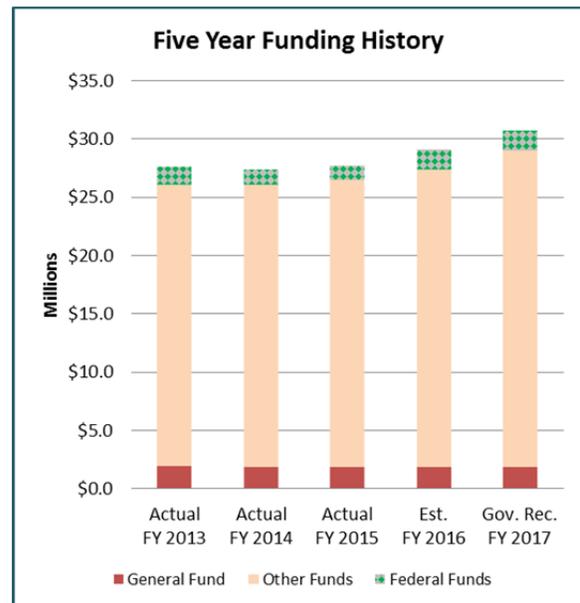
**Overview and Funding History**

**Agency Overview:** The [Department of Commerce](#) is comprised of five divisions – the Alcoholic Beverages Division, the Division of Banking, the Credit Union Division, the Insurance Division, and the Utilities Board. The Professional Licensing and Regulation Bureau is attached to the Banking Division. Each division is responsible for regulation of an industry or group of industries. Each division’s budget is prepared independently and then combined with the other divisions budgets for submission to the Governor and General Assembly for consideration.

**Funding History:** The total funding for the Department of Commerce has been fairly stable with slow growth over the past five years. Historically, the Banking, Credit Union, Insurance, and Utilities Divisions were funded with General Fund appropriations. The divisions then billed their respective regulated companies for the costs of regulation, and that revenue was deposited in the State General Fund. The Commerce Revolving Fund was created by [HF 809](#) (FY 2010 Administration and Regulation Appropriations Act) during the 2009 Legislative Session to receive the fees, fines, and penalties charged by these four regulatory agencies. Since FY 2010, the Commerce Revolving Fund appropriates funds to the Banking, Insurance, Credit Union and Utilities Divisions. The Alcoholic Beverages Division and the Professional Licensing Bureau receive General Fund appropriations.

**Governor’s Recommendations**

**FY 2017:** The Governor is recommending FY 2017 General Fund appropriations of \$1,821,928. This is no change compared to estimated FY 2016. The Governor is recommending FY 2017 other fund appropriations totaling \$27,127,657. This is an increase of \$1,642,555 in Commerce Revolving Fund appropriations compared to estimated FY 2016.



**FY 2015 Quick Facts – Commerce**

**283**

Banks regulated by the Banking Division.

**95**

Credit unions regulated by the Credit Union Division.

**226**

Domestic insurance companies regulated by the Insurance Division.

**General Fund Recommendations**

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	2017 Gov Rec vs 2016 Estimated <u>(4)</u>
<b>Commerce, Dept. of</b>				
<b>Alcoholic Beverages</b>				
Alcoholic Beverages Operations	\$ 1,220,391	\$ 1,220,391	\$ 1,220,391	\$ 0
<b>Professional Licensing and Reg.</b>				
Professional Licensing Bureau	\$ 601,537	\$ 601,537	\$ 601,537	\$ 0
<b>Total Commerce, Dept. of</b>	<u>\$ 1,821,928</u>	<u>\$ 1,821,928</u>	<u>\$ 1,821,928</u>	<u>\$ 0</u>

**Other Fund Recommendations**

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	2017 Gov Rec vs 2016 Estimated <u>(4)</u>
<b>Commerce, Dept. of</b>				
<b>Banking Division</b>				
Banking Division - CMRF	\$ 9,317,235	\$ 9,667,235	\$ 10,499,790	\$ 832,555
<b>Credit Union Division</b>				
Credit Union Division - CMRF	\$ 1,794,256	\$ 1,869,256	\$ 1,869,256	\$ 0
<b>Insurance Division</b>				
Insurance Division - CMRF	\$ 5,099,989	\$ 5,325,889	\$ 5,485,889	\$ 160,000
<b>Utilities Division</b>				
Utilities Division - CMRF	\$ 8,329,405	\$ 8,560,405	\$ 9,210,405	\$ 650,000
<b>Professional Licensing and Reg.</b>				
Field Auditor - Housing Impr. Fund	\$ 62,317	\$ 62,317	\$ 62,317	\$ 0
<b>Total Commerce, Dept. of</b>	<u>\$ 24,603,202</u>	<u>\$ 25,485,102</u>	<u>\$ 27,127,657</u>	<u>\$ 1,642,555</u>

**Governor's Recommendations – Significant Changes**

<b>Department of Commerce – Banking Division</b>	
An increase to cover salary adjustments to compete with private market rates, retirement payouts, update training for existing examiners, and initiate an internship program. The increase also allows for the hiring and salary of an additional Bank Examiner I.	\$ 832,555
<b>Department of Commerce – Utilities</b>	
An increase for maintenance and updates to the Division's building (\$250,000), as well as an increase for updates to the Division's Electronic Filing System (EFS) (\$400,000).	\$ 650,000
<b>Department of Commerce – Insurance Division</b>	
An increase of \$160,000 to fill the currently vacant First Deputy Commissioner position.	\$ 160,000
<b>Total</b>	<u>\$ 1,642,555</u>

## Discussion Items

**Insurance Exchange** – Iowa continues to participate in the federal insurance exchange. As the State’s regulator of insurance agencies, the Insurance Division is the nexus for State involvement. The Subcommittee may want to be updated as to how the continuing implementation of the Affordable Care Act is progressing and how Iowans are being affected by its implications.

**Staff Turnover** – The Banking, Credit Union, Insurance, and Utilities Divisions are experiencing difficulties retaining younger professional staff at the current pay levels. After gaining a few years of experience, younger staff are hired by private sector firms offering higher salaries. The situation is aggravated by retirements of senior staff.

**New Bank Superintendent** – Governor Branstad appointed Ronald L. Hansen as the Division’s new superintendent on November 16, 2015.

**Alcoholic Beverages Regulation** – With the enactment of [SF 456](#) “Draft Beer Sales” on July 1, 2015, Iowans are now permitted to purchase certain amounts of craft beer at their local brewery and transport it to their home. The Committee may want an update on the regulatory environment of the craft beer industry, in addition to any significant changes in the regulation of native wine and private distillery industries as well.

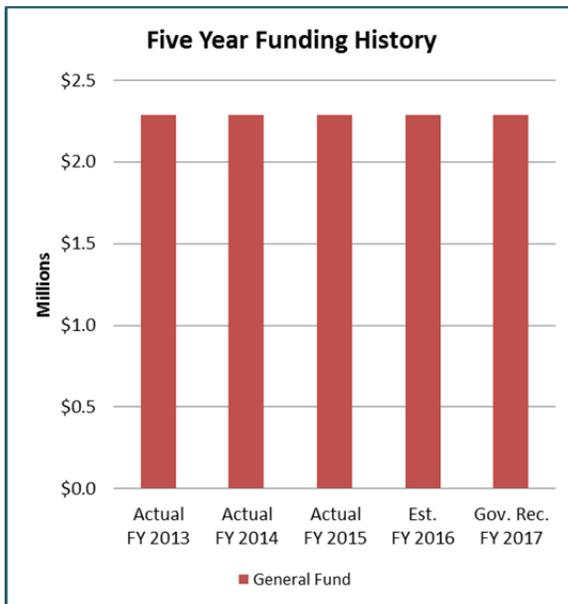
**OFFICE OF GOVERNOR AND LIEUTENANT GOVERNOR**

**Overview and Funding History**

**Agency Overview:** The position of [State Governor](#) was created in 1857 by [Article IV, Section 1](#), of the Iowa Constitution. The Governor is elected by a statewide popular vote and serves a four-year term. The duties and responsibilities of the Office are specified in Iowa Code chapter [7](#). The Governor’s Office is responsible for managing the Executive Branch and implementing policies and programs in accordance with State law.

The functions funded by the Terrace Hill Quarters appropriation consist of the following:

- Staffing and expenses of the overall operation of the Terrace Hill National Historic Landmark and Iowa Governor’s Residence.
- Daily food preparation and housekeeping services for the Governor and the Governor’s family.
- Maintenance of the grounds by the DAS.



**Funding History:** The Governor’s Office receives an annual appropriation from the General Fund for the majority of the operational cost of the Office.

**Governor’s Recommendations**

**FY 2017:** The Governor is recommending FY 2017 General Fund appropriations of \$2,289,566. This is no change compared to estimated FY 2016.

**General Fund Recommendations**

	Actual FY 2015 (1)	Estimated FY 2016 (2)	Gov Rec FY 2017 (3)	2017 Gov Rec vs 2016 Estimated (4)
<b>Governor</b>				
<b>Governor's Office</b>				
Governor/Lt. Governor's Office	\$ 2,196,455	\$ 2,196,455	\$ 2,196,455	\$ 0
Terrace Hill Quarters	93,111	93,111	93,111	0
<b>Total Governor</b>	<b>\$ 2,289,566</b>	<b>\$ 2,289,566</b>	<b>\$ 2,289,566</b>	<b>\$ 0</b>

**GOVERNOR’S OFFICE OF DRUG CONTROL POLICY**

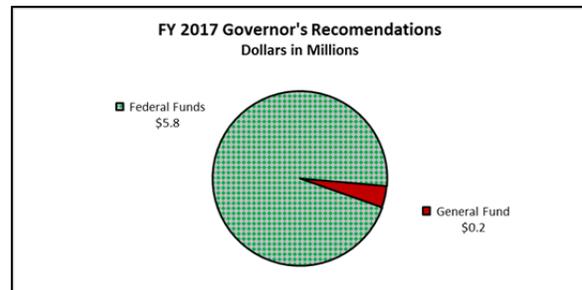
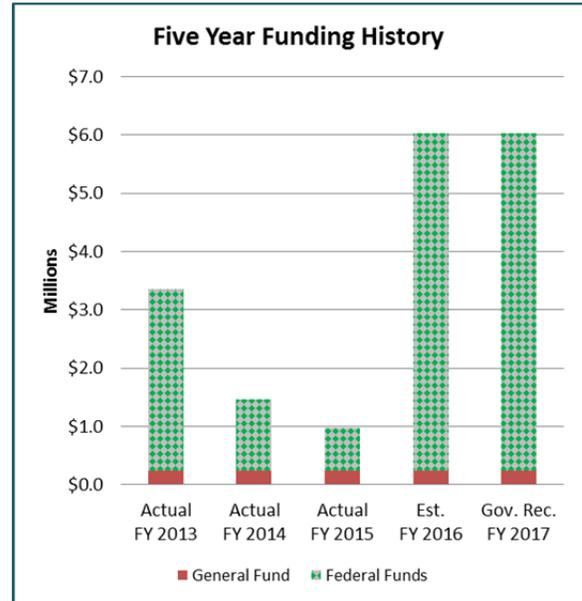
**Overview and Funding History**

**Agency Overview:** The [Governor’s Office of Drug Control Policy \(ODCP\)](#) coordinates agencies and stakeholders involved with drug enforcement and substance abuse treatment and prevention. The ODCP creates the drug control policy and strategy for the State and identifies, pursues, and administers federal and other grants.

**Funding History:** The General Fund appropriations support administrative activities of the Office. The decline in total federal funding in FY 2014 and 2015 was due to a decrease in federal support for grant programs. The increased amount of \$5.1 million in federal support for FY 2016 and FY 2017 could not be explained at the time of publication.

**Governor’s Recommendations**

**FY 2017:** The Governor is recommending FY 2017 General Fund appropriations of \$241,134. This is no change compared to estimated FY 2016.



**Quick Facts – Governor’s Office of Drug Control Policy**

**915**  
Number of FY 2015 firearms seized by Iowa drug task forces

**135**  
Number of FY 2015 meth lab incidents reported in Iowa.

**42**  
Number of CY 2014 overdose deaths from prescription pain relievers (opioids).

**General Fund Recommendations**

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	2017 Gov Rec vs 2016 Estimated <u>(4)</u>
<u>Governor's Office of Drug Control Policy</u>				
Office of Drug Control Policy Drug Policy Coordinator	\$ 241,134	\$ 241,134	\$ 241,134	\$ 0
Total Governor's Office of Drug Control Policy	<u>\$ 241,134</u>	<u>\$ 241,134</u>	<u>\$ 241,134</u>	<u>\$ 0</u>

**Discussion Items**

**Federal Grants** – The Office administers a variety of federal grants that are passed through to other agencies and programs. The Subcommittee may want to inquire about changes in federal funding and potential impacts this may have on Office operations and the programs these funds assist.

**DEPARTMENT OF HUMAN RIGHTS**

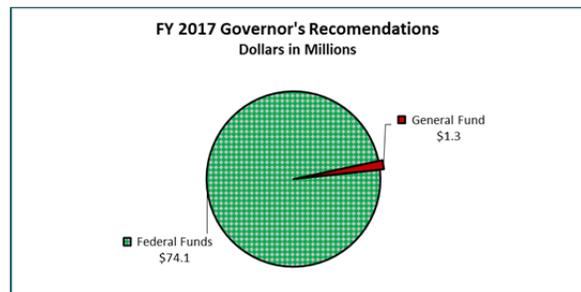
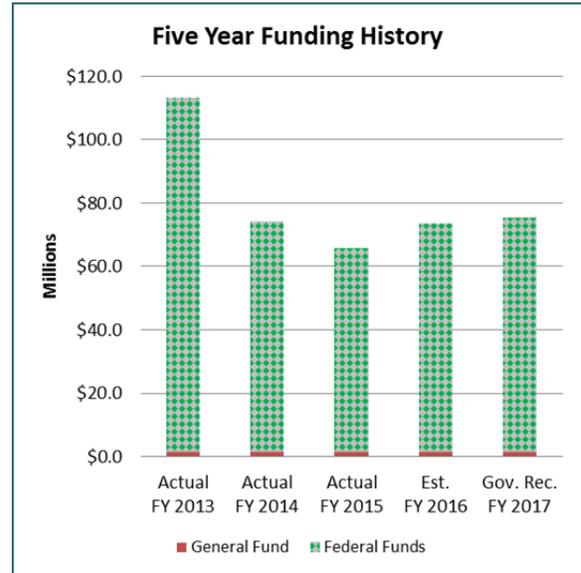
**Overview and Funding History**

**Agency Overview:** The [Iowa Department of Human Rights \(DHR\)](#) is comprised of Central Administration and three major divisions: Community Advocacy and Services, Community Action Agencies and Criminal and Juvenile Justice Planning. The Community Advocacy and Services Division is comprised of seven offices that promote self-sufficiency for individuals by providing training and educating the public, developing public and private partnerships, and advocating and advancing the interest of the constituencies they serve. The seven offices are the Offices of Asian and Pacific Islanders, Deaf Services, Latino Affairs, Native Americans, Persons with Disabilities, African Americans, and the Status of Women.

**Funding History:** In recent years, General Fund appropriations to the DHR have decreased. The bulk of the Department’s funding comes from federal programs and grants. The weatherization and energy assistance programs have accounted for much of the decrease in federal funds in FY 2014 and FY 2015 as seen in the chart on the right.

**Governor’s Recommendations**

**FY 2017:** The Governor is recommending FY 2016 General Fund appropriations of \$1,252,261. This is no change compared to estimated FY 2016.



**Quick Facts – Human Rights**

**27.4%**  
Percent of Iowa women age 25 and over with a bachelor’s degree or higher.

**324,000**  
Individuals served by Iowa’s Community Action Agencies in FFY 2014

**3,235**  
Number of families assisted by the Family Development and Self-Sufficiency Program (FaDSS) in FY 2014

**General Fund Recommendations**

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	2017 Gov Rec vs 2016 Estimated <u>(4)</u>
<u>Human Rights, Dept. of</u>				
Human Rights, Department of				
Central Administration	\$ 224,184	\$ 224,184	\$ 224,184	\$ 0
Community Advocacy and Services	1,028,077	1,028,077	1,028,077	0
<b>Total Human Rights, Dept. of</b>	<b>\$ 1,252,261</b>	<b>\$ 1,252,261</b>	<b>\$ 1,252,261</b>	<b>\$ 0</b>

**Discussion Items**

**Low Income Home Energy Assistance Program (LIHEAP)** – The LIHEAP Program is a federally funded block grant administered by the Division of Community Action Agencies, one of the Department’s three major divisions. The Program was created to assist eligible low-income Iowa families in paying a portion of their non-business residential heating costs for the winter heating season. Iowa received \$53.7 million in federal LIHEAP funds for FY 2015, assisting approximately 81,000 households with heating cost assistance. The Committee may want an update on the current status of federal funds available for funding heating cost assistance.

**Individual Development Accounts (IDAs)** – This Program was established in 2009 to encourage low-income, working Iowans to establish savings accounts for long-term asset development and increase family self-sufficiency. Participants can qualify for up to \$2,000 in State matching funds for savings to pay for higher education, job training, purchase of a home, starting a small business, emergency medical costs, an automobile, or assistive technology for a family member with a disability. The Program received a General Fund appropriation of \$100,000 in FY 2013 but no appropriation in FY 2015 or FY 2016. In addition to State appropriations, funding comes from federal sources and private donations including 422 total assets of which 226 were purchased with State funds through October 2015. The Subcommittee may want an update on the Program’s federal funding status and any further initiatives planned in the coming fiscal year.

**DEPARTMENT OF INSPECTIONS AND APPEALS**

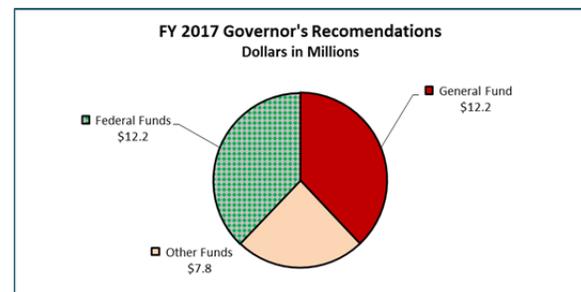
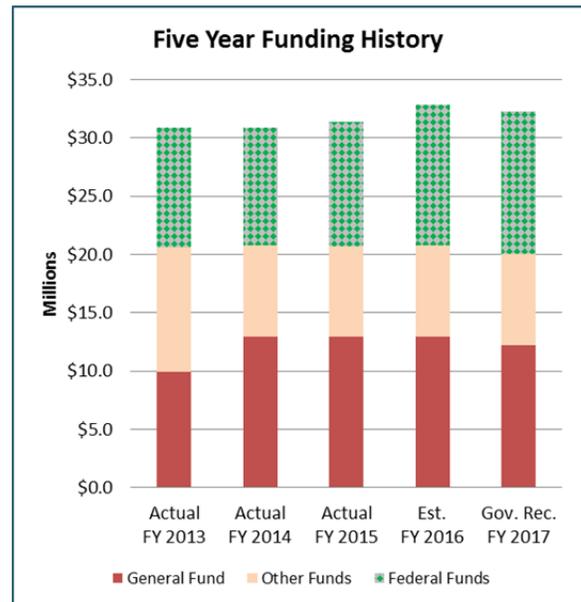
**Overview and Funding History**

**Agency Overview:** The [Department of Inspections and Appeals \(DIA\)](#) is a regulatory agency charged with protecting the health, safety, and well-being of Iowans. The DIA consists of four major divisions: the Administration Division, the Administrative Hearings Division, the Health Facilities Division, and the Investigations Division. The Food and Consumer Safety Bureau, Social and Charitable Gambling Unit, and Targeted Small Business (TSB) Certification Program are located in the Administration Division. The DIA also includes five administrative units: the Child Advocacy Board, the Employment Appeal Board, the Hospital Licensing Board, the Iowa Racing and Gaming Commission, and the State Public Defender. The State Public Defender is funded through the Justice System Appropriations Subcommittee and is not discussed in this section.

**Funding History:** Much of the recent increase in funding came from increased federal funding. In FY 2012, funding for regulation by the Racing and Gaming Commission was shifted from the General Fund to the newly created Gaming Regulatory Revolving Fund, producing a \$5,589,540 shift. The Revolving Fund received fees from the gaming industry that had previously been deposited in the State General Fund. In FY 2014, \$3,000,000 in operational funding was shifted from the Medicaid Fraud Fund to the General Fund.

**Governor’s Recommendations**

**FY 2017:** The Governor is recommending FY 2017 General Fund appropriations of \$12,211,811. This is a decrease of \$679,331 compared to estimated FY 2016.



**FY 2015 Quick Facts – DIA**

**8,604**

Inspections by the Food and Consumer Safety Bureau.

**12,541**

Contested cases closed by Administrative Hearings Division.

**374 and 2,127**

Nursing homes inspected and complaints/incidents investigated by Health Facilities Division.

## General Fund Recommendations

	Actual FY 2015 (1)	Estimated FY 2016 (2)	Gov Rec FY 2017 (3)	2017 Gov Rec vs 2016 Estimated (4)
<u>Inspections &amp; Appeals, Dept. of</u>				
Inspections and Appeals, Dept. of				
Administration Division	\$ 545,242	\$ 545,242	\$ 545,242	\$ 0
Administrative Hearings Division	678,942	678,942	678,942	0
Investigations Division	2,573,089	2,573,089	2,573,089	0
Health Facilities Division	5,092,033	5,092,033	5,092,033	0
Employment Appeal Board	42,215	42,215	42,215	0
Child Advocacy Board	2,680,290	2,680,290	2,680,290	0
Food and Consumer Safety	1,279,331	1,279,331	600,000	-679,331
<b>Total Inspections &amp; Appeals, Dept. of</b>	<b>\$ 12,891,142</b>	<b>\$ 12,891,142</b>	<b>\$ 12,211,811</b>	<b>\$ -679,331</b>

## Other Fund Recommendations

	Actual FY 2015 (1)	Estimated FY 2016 (2)	Gov Rec FY 2017 (3)	2017 Gov Rec vs 2016 Estimated (4)
<u>Inspections &amp; Appeals, Dept. of</u>				
Inspections and Appeals, Dept. of				
DIA - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 0
Racing Commission				
Pari-Mutuel Regulation GRF	\$ 3,068,492	\$ 0	\$ 0	\$ 0
Gaming Regulation (Riverboat) - GRF	3,045,719	6,194,499	6,194,499	0
Exchange Wagering Study - GRF	0	50,000	0	-50,000
<b>Total Racing Commission</b>	<b>\$ 6,114,211</b>	<b>\$ 6,244,499</b>	<b>\$ 6,194,499</b>	<b>\$ -50,000</b>
<b>Total Inspections &amp; Appeals, Dept. of</b>	<b>\$ 7,738,108</b>	<b>\$ 7,868,396</b>	<b>\$ 7,818,396</b>	<b>\$ -50,000</b>

## Discussion Items

**Food Inspections** – The Department continues to work on implementing new administrative rules requiring restaurants, grocery stores, and other food establishments to have a certified food protection manager to oversee the safe handling, preparation, and service of food items. The number of relinquishments of inspections by local county inspectors to the DIA continues to increase. The Subcommittee may want to ask the DIA to discuss these issues and identify upcoming trends. *The Governor is recommending a decrease of \$679,331 in the General Fund appropriation to account for a change in fee revenue that permits the Department flexibility in conducting food and safety inspections.*

**Opening of Jefferson Casino** – The Wild Rose Casino in Jefferson, IA, officially opened for public use in August 2015. The Subcommittee may want a status update on the casino's initial attendance trends and revenue data, as well as any future projections for the following fiscal year.

**Exchange Wagering Study** – *The Governor is recommending a decrease of \$50,000 due to the completion of the Study on December 1, 2015.*

**DEPARTMENT OF MANAGEMENT**

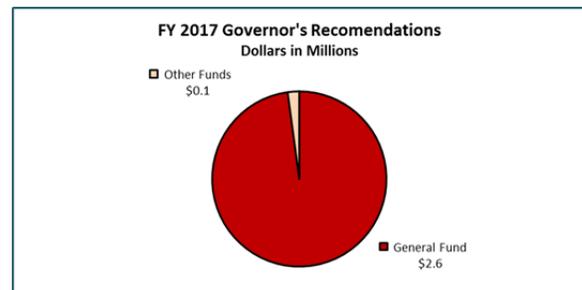
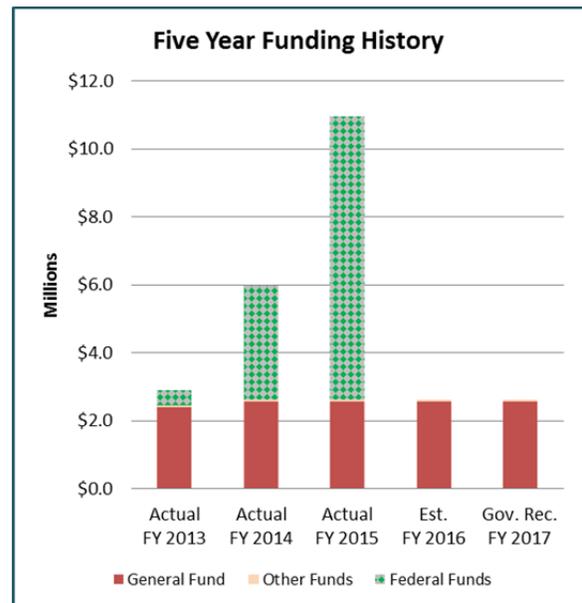
**Overview and Funding History**

**Agency Overview:** The [Department of Management \(DOM\)](#) is the planning and budgeting agency within the Executive Branch. The director of the DOM serves as the Governor’s chief financial advisor.

**Funding History:** The Department’s funding comes primarily from the State General Fund, and a small amount (\$56,000) comes from the Road Use Tax Fund (RUTF). The DOM received one-time federal funding from the Children’s Health Insurance Program (CHIP) totaling \$3,178,811 in FY 2014 and \$8,131,837 in FY 2015. These funds were deposited in the Rebuild Iowa Infrastructure Fund (RIIF).

**Governor’s Recommendations**

**FY 2017:** The Governor is recommending FY 2017 General Fund appropriations of \$2,550,220. This is no change when compared to estimated FY 2016. The Governor is recommending FY 2017 other fund appropriations totaling \$56,000. This is no change compared to estimated FY 2016.



**FY 2014 - Quick Facts – Management**

**53,984**  
Full-Time-Equivalent State employees for FY 2014.

**\$4,869,931,973**  
Total Iowa property tax levies in FY 2014.

**General Fund Recommendations**

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	2017 Gov Rec vs 2016 Estimated <u>(4)</u>
<u>Management, Dept. of</u>				
Management, Dept. of Department Operations	\$ 2,550,220	\$ 2,550,220	\$ 2,550,220	\$ 0
Total Management, Dept. of	<u>\$ 2,550,220</u>	<u>\$ 2,550,220</u>	<u>\$ 2,550,220</u>	<u>\$ 0</u>

**Other Fund Recommendations**

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	2017 Gov Rec vs 2016 Estimated <u>(4)</u>
<u>Management, Dept. of</u>				
Management, Dept. of DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
Total Management, Dept. of	<u>\$ 56,000</u>	<u>\$ 56,000</u>	<u>\$ 56,000</u>	<u>\$ 0</u>

## IOWA PUBLIC INFORMATION BOARD

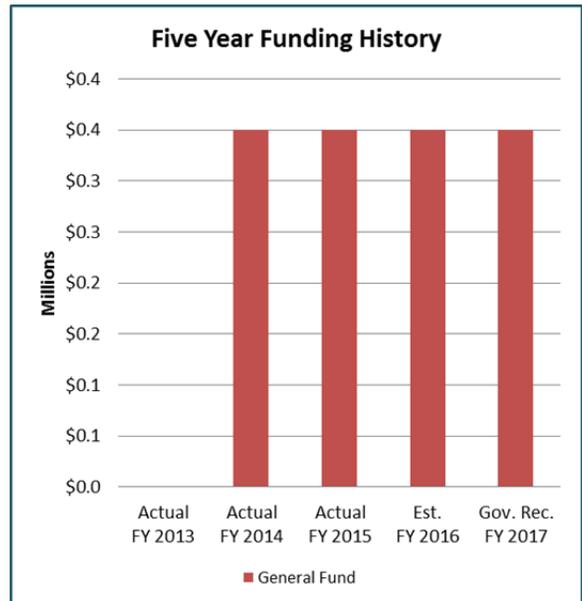
### Overview and Funding History

**Agency Overview:** The [Iowa Public Information Board](#) was created by [SF 430 \(Public Information Board Act\)](#) during the 2012 Legislative Session to provide an alternative for complaint proceedings regarding open meetings and public record laws. The Board consists of nine members appointed by the Governor and confirmed by the Senate. Prior to establishment of the Board, complaints relating to the open meetings and public records laws were handled by different agencies in the State. The Office of Citizens' Aide/Ombudsman handled many of these cases. In addition, some cases were handled by the Attorney General's Office, as well as internally by local entities. Board appointments were made, and the Board began meeting in July 2012 to organize, develop administrative rules, and identify staffing needs and budget requirements. The Board received a General Fund appropriation and became operational in July 2013.

**Funding History:** The Board's funding comes from the State General Fund. The first appropriation was in FY 2014.

### Governor's Recommendations

**FY 2017:** The Governor is recommending an FY 2017 General Fund appropriation of \$350,000 for the Board. This is no change compared to estimated FY 2016.



### CY 2015 Quick Facts – Public Information Board

**93**

Formal complaints

**16**

Formal opinions and declaratory orders

**788**

Informal complaints, informal requests, and other requests

**General Fund Recommendations**

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	2017 Gov Rec vs 2016 Estimated <u>(4)</u>
<u>Public Information Board</u>				
Public Information Board				
Iowa Public Information Board	\$ 350,000	\$ 350,000	\$ 350,000	\$ 0
<b>Total Public Information Board</b>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 0</u>

**Discussion Items**

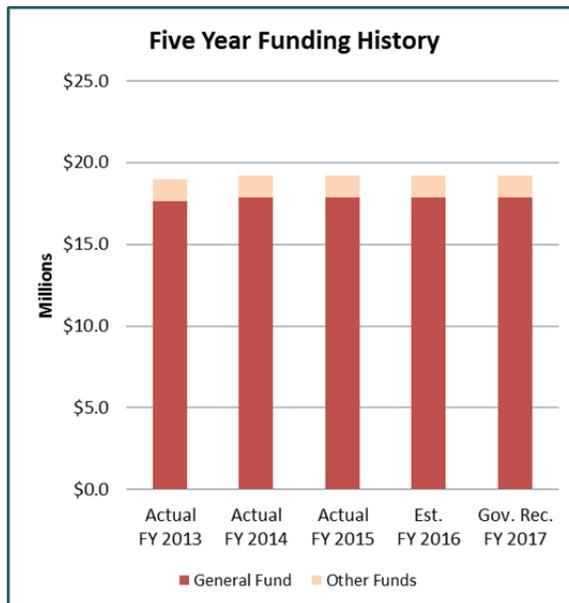
***Organization and Progress*** – The Iowa Public Information Board (PIB) became operational at the beginning of FY 2014, and has since seen a steady increase in the request for advisory opinions and guidance on implementing Iowa’s open meetings and records laws. The Subcommittee may want an update on the volume of requests brought before the Board, as well as on the impact national regulatory trends may have on the Board’s discussions. The Board recently submitted a legislative bill request asking the General Assembly to examine the role of peace officer investigative reports in regards to the open records law, as well as the use of body cameras in law enforcement.

**DEPARTMENT OF REVENUE**

**Overview and Funding History**

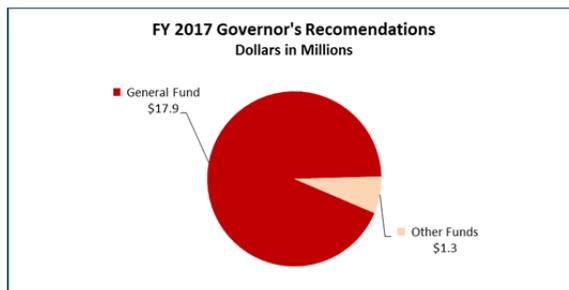
**Agency Overview:** The [Department of Revenue \(DR\)](#) is comprised of five divisions, including: Tax Management, Property Tax, Internal Services, Technology and Information Management, and Tax Policy and Communications. The Department of Revenue collects all taxes in Iowa that are required by law. The Department also provides taxpayers with information that supports tax filing and payments.

**Funding History:** The Department receives \$1,305,775 from the Motor Vehicle Fuel Tax Fund (MVFT) for administration, and the remaining appropriations come from the General Fund. The Department’s General Fund appropriation has remained steady with the exception of a decrease in FY 2012, which was primarily the result of the introduction of the State Employee Retirement Incentive Program (SERIP) in FY 2011.



**Governor’s Recommendations**

**FY 2017:** The Governor is recommending an FY 2017 General Fund appropriation of \$17,880,839. This is no change compared to estimated FY 2016. The Governor is recommending FY 2017 other fund appropriations totaling \$1,305,775. This is no change compared to estimated FY 2016.



**Quick Facts – Revenue**

**\$657.51**

Average Individual Income Tax Refund in FY 2014

**96%**

Percent of Sales Tax Quarterly Returns Filed Electronically in FY 2014

**131,249**

Active Retail Sales Tax Permits in FY 2014

Source: DOR

**General Fund Recommendations**

	Actual FY 2015 (1)	Estimated FY 2016 (2)	Gov Rec FY 2017 (3)	2017 Gov Rec vs 2016 Estimated (4)
<u>Revenue, Dept. of</u>				
Revenue, Dept. of				
Revenue, Department of	\$ 17,880,839	\$ 17,880,839	\$ 17,880,839	\$ 0
<b>Total Revenue, Dept. of</b>	<b>\$ 17,880,839</b>	<b>\$ 17,880,839</b>	<b>\$ 17,880,839</b>	<b>\$ 0</b>

**Other Fund Recommendations**

	Actual FY 2015 (1)	Estimated FY 2016 (2)	Gov Rec FY 2017 (3)	2017 Gov Rec vs 2016 Estimated (4)
<u>Revenue, Dept. of</u>				
Revenue, Dept. of				
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0
<b>Total Revenue, Dept. of</b>	<b>\$ 1,305,775</b>	<b>\$ 1,305,775</b>	<b>\$ 1,305,775</b>	<b>\$ 0</b>

**Discussion Items**

***Manufacturing Sales Tax Exemption Rules*** – Through the Administrative Rules process, the Department has recently updated the list of products exempted from the State’s manufacturing sales tax. For more information on this update, see the section in this document titled “Manufacturing Sales Tax Exemption Rules.”

**SECRETARY OF STATE**

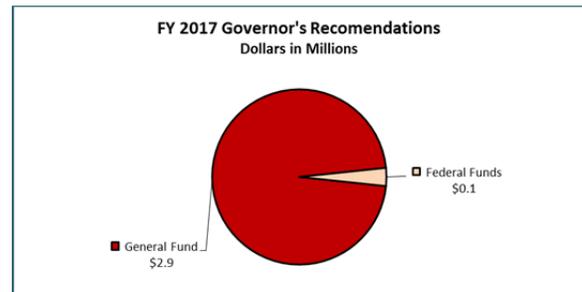
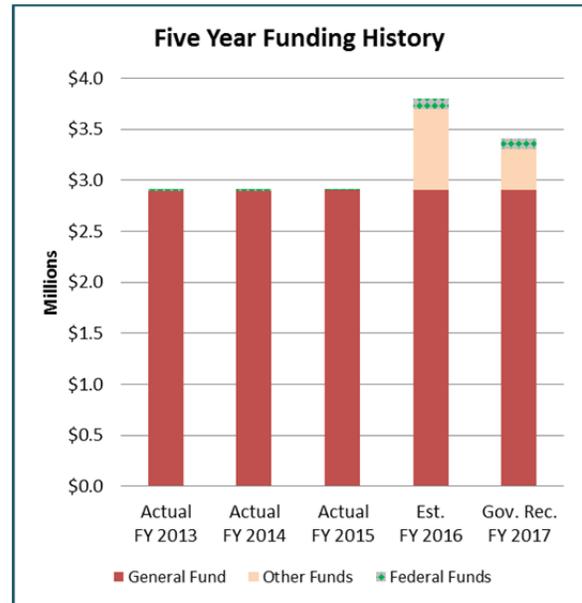
**Overview and Funding History**

**Agency Overview:** The Office of [Secretary of State](#) was created in 1857 in [Article IV, Section 22](#), of the Iowa Constitution. The duties of the Office are spelled out in Iowa Code chapter [9](#). The Office also coordinates and supervises elections and maintains and operates the Voter Registration Program.

**Funding History:** The Secretary of State receives an annual appropriation from the General Fund for the majority of the operational cost of the Office. In FY 2012, the Secretary of State received \$75,000 from the lowAccess Revolving Fund.

**Governor’s Recommendations**

**FY 2017:** The Governor is recommending an FY 2017 General Fund appropriation of \$2,896,699. This is no change compared to estimated FY 2016.



**FY 2015 Quick Facts –**

**Secretary of State**

**2,138,683**

Registered Iowa voters in the 2014 General Election.

**1,135,138**

Total Iowa votes cast in the 2014 General Election.

**465,166**

Absentee Iowa voters in the 2014 General Election.

## General Fund Recommendations

	Actual FY 2015 (1)	Estimated FY 2016 (2)	Gov Rec FY 2017 (3)	2017 Gov Rec vs 2016 Estimated (4)
<u>Secretary of State</u>				
Secretary of State				
Secretary of State - Operations	\$ 2,896,699	\$ 2,896,699	\$ 2,896,699	\$ 0
Total Secretary of State	\$ 2,896,699	\$ 2,896,699	\$ 2,896,699	\$ 0

## Other Fund Recommendations

	Actual FY 2015 (1)	Estimated FY 2016 (2)	Gov Rec FY 2017 (3)	2017 Gov Rec vs 2016 Estimated (4)
<u>Secretary of State</u>				
Secretary of State				
Address Confidentiality Program - ACRF	\$ 0	\$ 94,600	\$ 85,400	\$ -9,200
Total Secretary of State	\$ 0	\$ 94,600	\$ 85,400	\$ -9,200

## Discussion Items

**Elections and Voter Registration** – The Governor is recommending a RIIIF increase of \$300,000 for maintenance of the IVoter System (Statewide Voter Registration System). **NOTE: This item is included in the Transportation, Infrastructure, and Capitals Appropriations Subcommittee.**

**Safe At Home** – Safe at Home is an address confidentiality program that began January 1, 2016, and provides participants with a substitute address, mail forwarding service, and confidential voter registration and absentee voting. Revenues received by the Secretary of State’s Office in FY 2016 for initial start-up costs totaled approximately \$42,000. The Governor is recommending a decrease of \$9,200 to reflect estimated receipts related to the enactment of HF 585.

[House File 585](#) (Victims of Violence, Information Protractions, Criminal Surcharge Act) created two surcharges that took effect July 1, 2015. The following chart shows the amount imposed and collected from both surcharges through December 31, 2015.

Surcharge	Amount Imposed	Amount Paid	Collection Rate
\$100 Domestic Abuse Assault, Stalking, and Sexual Abuse Victim Surcharge	\$ 63,200	\$ 6,326	10.01%
\$50 Domestic Abuse Protective Order Contempt Surcharge	12,600	587	4.66%

Note: Surcharge amounts reflect July 1, 2015, through December 31, 2015

## TREASURER OF STATE

### Overview and Funding History

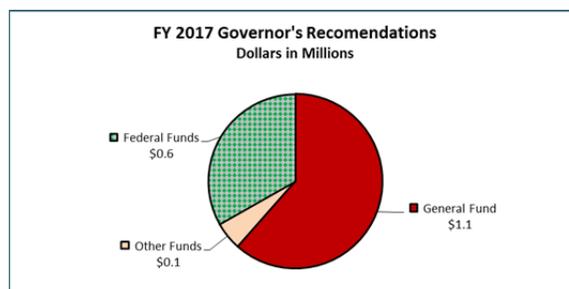
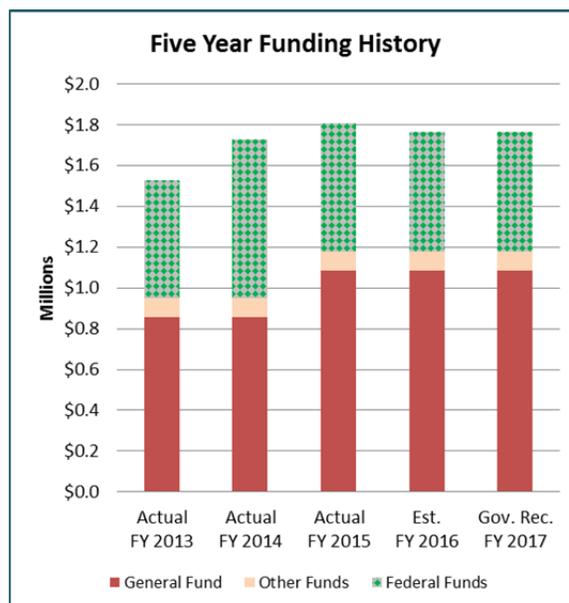
**Agency Overview:** The position of [Treasurer of State](#) was created in 1857 by [Article IV, Section 22](#), of the Iowa Constitution. The Treasurer is elected by a statewide popular vote and serves a four-year term. The duties and responsibilities of the Office are specified in Iowa Code chapter [12](#). The Treasurer of State provides financial services to the State of Iowa by maintaining records of the receipts and disbursements in the State treasury. The Treasurer is responsible for reporting the bonding activities of all political subdivisions and agencies and makes recommendations to the General Assembly and the Governor on modifications to the bonding authority.

**Funding History:** The Treasurer of State’s Office receives an annual appropriation from the General Fund to fund the majority of the operational cost of the Office related to State finance and accounting activities. In addition to the General Fund appropriation, the Treasurer’s Office receives an annual appropriation from the Road Use Tax Fund that is used to reimburse the DAS for providing information technology services related to the administration of the Road Use Tax Fund. The Office also receives operating revenues through reimbursements from other funding sources for providing staff support for various programs including: Unclaimed Property, Iowa Educational Savings Plan Trust, Protection of Public Fund Deposits, IPERS Fund, Peace Officers Retirement System, Judicial Retirement System, Tobacco Settlement Authority, and Cash Management.

### Governor’s Recommendations

**FY 2017:** The Governor is recommending an FY 2017 General Fund appropriation of \$1,084,392. This is no change compared to estimated FY 2016.

The Governor is also recommending a Road Use Tax Fund appropriation of \$93,148 for FY 2017 to fund a portion of the 1/3 budget system expenses. This represents no change compared to estimated FY 2016.



### FY 2015 Quick Facts – Treasurer of State

**\$26,793,042,277**

June 30, 2015, Total Treasury Balance.

**\$22,528,795,390**

Fiscal Year 2015 Total Treasury Receipts.

**\$21,492,129,238**

Fiscal Year 2015 Total Treasury Disbursements.

Source: Treasurer of State

**General Fund Recommendations**

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	2017 Gov Rec vs 2016 Estimated <u>(4)</u>
<u>Treasurer of State</u>				
Treasurer of State Treasurer - General Office	\$ 1,084,392	\$ 1,084,392	\$ 1,084,392	\$ 0
<b>Total Treasurer of State</b>	<b>\$ 1,084,392</b>	<b>\$ 1,084,392</b>	<b>\$ 1,084,392</b>	<b>\$ 0</b>

**Other Fund Recommendations**

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	2017 Gov Rec vs 2016 Estimated <u>(4)</u>
<u>Treasurer of State</u>				
Treasurer of State I-3 Expenses - RUTF	\$ 93,148	\$ 93,148	\$ 93,148	\$ 0
<b>Total Treasurer of State</b>	<b>\$ 93,148</b>	<b>\$ 93,148</b>	<b>\$ 93,148</b>	<b>\$ 0</b>

## IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

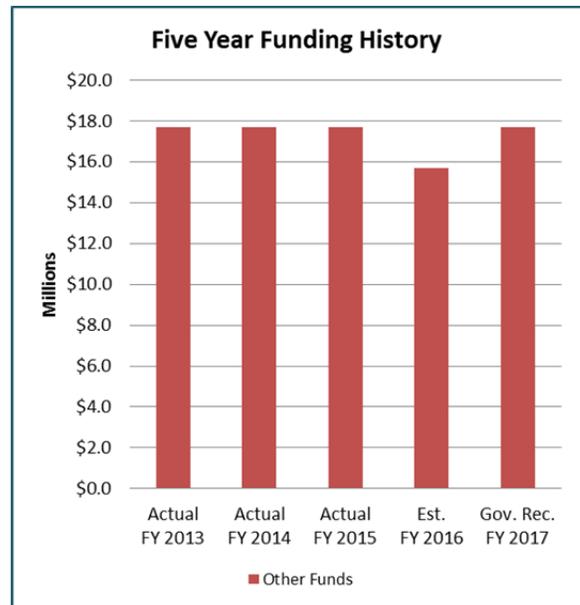
### Overview and Funding History

**Agency Overview:** The [Iowa Public Employees' Retirement System \(IPERS\)](#) administers the retirement benefits for many of Iowa's public employees. Iowa's public employers use IPERS benefits to attract and retain qualified public personnel in public service. The benefits help public employees care for themselves during retirement.

**Funding History:** Funding for IPERS comes from the IPERS' Trust Fund. The revenue reduction in FY 2014 is due to the completion of the I-Que computer system implementation.

### Governor's Recommendations

**FY 2017:** The Governor is recommending an appropriation of \$17,686,968 from the IPERS Trust Fund for the administration of the Fund. This is no change compared to estimated FY 2016.



### FY 2015 Quick Facts – IPERS

**111,368**

Number of retired IPERS members.

**167,367**

Number of active IPERS members.

**\$28,429,835,000**

Total net assets.

Source: IPERS June 30, 2015 actuarial report

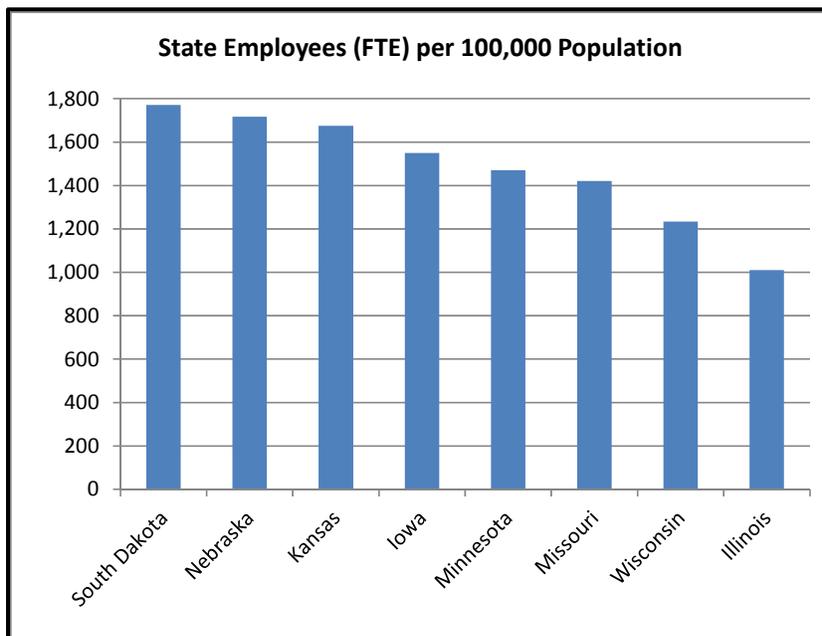
### Other Fund Recommendations

	Actual FY 2015 (1)	Estimated FY 2016 (2)	Gov Rec FY 2017 (3)	2017 Gov Rec vs 2016 Estimated (4)
<u>IPERS Administration</u>				
IPERS Administration	\$ 15,686,968	\$ 17,686,968	\$ 17,686,968	\$ 0
Total IPERS Administration	\$ 15,686,968	\$ 17,686,968	\$ 17,686,968	\$ 0

## Comparison to Other States

### Full-Time-Equivalent (FTE) State Government Employees

The [Book of the States](#) reports the number of full-time-equivalent (FTE) state government employees for all states. The chart shows the number of FY 2013 employee FTEs per 100,000 state residents based on the 2013 Census estimate. Using the number of FTEs per 100,000 population creates a ratio that can be used to compare different states. Compared to the surrounding states, South Dakota has the most state employees relative to the population served, and Illinois has the fewest. Iowa ranks fourth.



### LSA Publications

The following *Issue Reviews* and *Fiscal One-On-One Audios* have been issued by the LSA that relate to the Administration and Regulation Appropriations Subcommittee:

- *Issue Reviews:*

- [Department of Administrative Services Construction Management Services](#)
- [State Collective Bargaining in Iowa](#)
- [Expenditures by the Department of Administrative Services: 2009-2013](#)
- [State of Iowa FY 2014 FTE Positions and Personnel Costs](#)
- [State Employee Sick Leave Benefits at Retirement](#)
- [Trends in General Fund Appropriations](#)
- [Iowa's Expenditure Limitation Process](#)
- [Overview of Iowa Public Pensions](#)

The following reports of general interest have been issued by the LSA:

- *Fiscal One-On-One Audio Interviews:*

- [State Budget Process](#)
- [Legislative Bill Drafting](#)
- [Revenue Estimating Conference \(REC\)](#)

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Christin Mechler (515-281-6561) [christin.mechler@legis.iowa.gov](mailto:christin.mechler@legis.iowa.gov)



# **Appendix A**

## **General Fund Tracking**



# Administration and Regulation

## General Fund

	Actual FY 2015 (1)	Estimated FY 2016 (2)	Gov Rec FY 2017 (3)	Gov Rec vs. Est. FY 2016 (4)
<b><u>Administrative Services, Dept. of</u></b>				
Administrative Services				
<a href="#">Administrative Services, Dept.</a>	\$ 4,067,924	\$ 4,067,924	\$ 4,067,924	\$ 0
<a href="#">Utilities</a>	2,568,909	2,568,909	3,229,218	660,309
<a href="#">Terrace Hill Operations</a>	405,914	405,914	405,914	0
<b>Total Administrative Services, Dept. of</b>	<b>\$ 7,042,747</b>	<b>\$ 7,042,747</b>	<b>\$ 7,703,056</b>	<b>\$ 660,309</b>
<b><u>Auditor of State</u></b>				
Auditor Of State				
<a href="#">Auditor of State - General Office</a>	\$ 944,506	\$ 944,506	\$ 944,506	\$ 0
<b>Total Auditor of State</b>	<b>\$ 944,506</b>	<b>\$ 944,506</b>	<b>\$ 944,506</b>	<b>\$ 0</b>
<b><u>Ethics and Campaign Disclosure</u></b>				
Campaign Finance Disclosure				
<a href="#">Ethics &amp; Campaign Disclosure Board</a>	\$ 550,335	\$ 550,335	\$ 550,335	\$ 0
<b>Total Ethics and Campaign Disclosure</b>	<b>\$ 550,335</b>	<b>\$ 550,335</b>	<b>\$ 550,335</b>	<b>\$ 0</b>
<b><u>Commerce, Dept. of</u></b>				
Alcoholic Beverages				
<a href="#">Alcoholic Beverages Operations</a>	\$ 1,220,391	\$ 1,220,391	\$ 1,220,391	\$ 0
Professional Licensing and Reg.				
<a href="#">Professional Licensing Bureau</a>	\$ 601,537	\$ 601,537	\$ 601,537	\$ 0
<b>Total Commerce, Dept. of</b>	<b>\$ 1,821,928</b>	<b>\$ 1,821,928</b>	<b>\$ 1,821,928</b>	<b>\$ 0</b>
<b><u>Governor</u></b>				
Governor's Office				
<a href="#">Governor/Lt. Governor's Office</a>	\$ 2,196,455	\$ 2,196,455	\$ 2,196,455	\$ 0
<a href="#">Terrace Hill Quarters</a>	93,111	93,111	93,111	0
<b>Total Governor</b>	<b>\$ 2,289,566</b>	<b>\$ 2,289,566</b>	<b>\$ 2,289,566</b>	<b>\$ 0</b>

## Administration and Regulation

### General Fund

	Actual FY 2015 (1)	Estimated FY 2016 (2)	Gov Rec FY 2017 (3)	Gov Rec vs. Est. FY 2016 (4)
<b><u>Governor's Office of Drug Control Policy</u></b>				
Office of Drug Control Policy				
<a href="#">Drug Policy Coordinator</a>	\$ 241,134	\$ 241,134	\$ 241,134	\$ 0
<b>Total Governor's Office of Drug Control Policy</b>	<b>\$ 241,134</b>	<b>\$ 241,134</b>	<b>\$ 241,134</b>	<b>\$ 0</b>
<b><u>Human Rights, Dept. of</u></b>				
Human Rights, Department of				
<a href="#">Central Administration</a>	\$ 224,184	\$ 224,184	\$ 224,184	\$ 0
<a href="#">Community Advocacy and Services</a>	1,028,077	1,028,077	1,028,077	0
<b>Total Human Rights, Dept. of</b>	<b>\$ 1,252,261</b>	<b>\$ 1,252,261</b>	<b>\$ 1,252,261</b>	<b>\$ 0</b>
<b><u>Inspections &amp; Appeals, Dept. of</u></b>				
Inspections and Appeals, Dept. of				
<a href="#">Administration Division</a>	\$ 545,242	\$ 545,242	\$ 545,242	\$ 0
<a href="#">Administrative Hearings Division</a>	678,942	678,942	678,942	0
<a href="#">Investigations Division</a>	2,573,089	2,573,089	2,573,089	0
<a href="#">Health Facilities Division</a>	5,092,033	5,092,033	5,092,033	0
<a href="#">Employment Appeal Board</a>	42,215	42,215	42,215	0
<a href="#">Child Advocacy Board</a>	2,680,290	2,680,290	2,680,290	0
<a href="#">Food and Consumer Safety</a>	1,279,331	1,279,331	600,000	-679,331
<b>Total Inspections &amp; Appeals, Dept. of</b>	<b>\$ 12,891,142</b>	<b>\$ 12,891,142</b>	<b>\$ 12,211,811</b>	<b>\$ -679,331</b>
<b><u>Management, Dept. of</u></b>				
Management, Dept. of				
<a href="#">Department Operations</a>	\$ 2,550,220	\$ 2,550,220	\$ 2,550,220	\$ 0
<b>Total Management, Dept. of</b>	<b>\$ 2,550,220</b>	<b>\$ 2,550,220</b>	<b>\$ 2,550,220</b>	<b>\$ 0</b>
<b><u>Public Information Board</u></b>				
Public Information Board				
<a href="#">Iowa Public Information Board</a>	\$ 350,000	\$ 350,000	\$ 350,000	\$ 0
<b>Total Public Information Board</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 0</b>

# Administration and Regulation

## General Fund

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	Gov Rec vs. Est. FY 2016 <u>(4)</u>
<u>Revenue, Dept. of</u>				
Revenue, Dept. of <a href="#">Revenue, Department of</a>	\$ 17,880,839	\$ 17,880,839	\$ 17,880,839	\$ 0
Total Revenue, Dept. of	<u>\$ 17,880,839</u>	<u>\$ 17,880,839</u>	<u>\$ 17,880,839</u>	<u>\$ 0</u>
<u>Secretary of State</u>				
Secretary of State <a href="#">Secretary of State - Operations</a>	\$ 2,896,699	\$ 2,896,699	\$ 2,896,699	\$ 0
Total Secretary of State	<u>\$ 2,896,699</u>	<u>\$ 2,896,699</u>	<u>\$ 2,896,699</u>	<u>\$ 0</u>
<u>Treasurer of State</u>				
Treasurer of State <a href="#">Treasurer - General Office</a>	\$ 1,084,392	\$ 1,084,392	\$ 1,084,392	\$ 0
Total Treasurer of State	<u>\$ 1,084,392</u>	<u>\$ 1,084,392</u>	<u>\$ 1,084,392</u>	<u>\$ 0</u>
Total Administration and Regulation	<u>\$ 51,795,769</u>	<u>\$ 51,795,769</u>	<u>\$ 51,776,747</u>	<u>\$ -19,022</u>



# **Appendix B**

## **Other Funds Tracking**



# Administration and Regulation

## Other Funds

	Actual FY 2015 (1)	Estimated FY 2016 (2)	Gov Rec FY 2017 (3)	Gov Rec vs. Est. FY 2016 (4)
<b><u>Commerce, Dept. of</u></b>				
Banking Division				
<a href="#">Banking Division - CMRF</a>	\$ 9,317,235	\$ 9,667,235	\$ 10,499,790	\$ 832,555
Credit Union Division				
<a href="#">Credit Union Division - CMRF</a>	\$ 1,794,256	\$ 1,869,256	\$ 1,869,256	\$ 0
Insurance Division				
<a href="#">Insurance Division - CMRF</a>	\$ 5,099,989	\$ 5,325,889	\$ 5,485,889	\$ 160,000
Utilities Division				
<a href="#">Utilities Division - CMRF</a>	\$ 8,329,405	\$ 8,560,405	\$ 9,210,405	\$ 650,000
Professional Licensing and Reg. Field Auditor - Housing Impr. Fund	\$ 62,317	\$ 62,317	\$ 62,317	\$ 0
<b>Total Commerce, Dept. of</b>	<b>\$ 24,603,202</b>	<b>\$ 25,485,102</b>	<b>\$ 27,127,657</b>	<b>\$ 1,642,555</b>
<b><u>Inspections &amp; Appeals, Dept. of</u></b>				
Inspections and Appeals, Dept. of				
<a href="#">DIA - RUTE</a>	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 0
Racing Commission				
<a href="#">Pari-Mutuel Regulation GRF</a>	\$ 3,068,492	\$ 0	\$ 0	\$ 0
<a href="#">Gaming Regulation (Riverboat) - GRF</a>	3,045,719	6,194,499	6,194,499	0
Exchange Wagering Study - GRF	0	50,000	0	-50,000
<b>Total Racing Commission</b>	<b>\$ 6,114,211</b>	<b>\$ 6,244,499</b>	<b>\$ 6,194,499</b>	<b>\$ -50,000</b>
<b>Total Inspections &amp; Appeals, Dept. of</b>	<b>\$ 7,738,108</b>	<b>\$ 7,868,396</b>	<b>\$ 7,818,396</b>	<b>\$ -50,000</b>
<b><u>Management, Dept. of</u></b>				
Management, Dept. of				
<a href="#">DOM Operations - RUTE</a>	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
<b>Total Management, Dept. of</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 0</b>
<b><u>Revenue, Dept. of</u></b>				
Revenue, Dept. of				
<a href="#">Motor Fuel Tax Admin - MVFT</a>	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0
<b>Total Revenue, Dept. of</b>	<b>\$ 1,305,775</b>	<b>\$ 1,305,775</b>	<b>\$ 1,305,775</b>	<b>\$ 0</b>

# Administration and Regulation

## Other Funds

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	Gov Rec vs. Est. FY 2016 <u>(4)</u>
<u>Secretary of State</u>				
Secretary of State				
<a href="#">Address Confidentiality Program - ACRF</a>	\$ 0	\$ 94,600	\$ 85,400	\$ -9,200
Total Secretary of State	<u>\$ 0</u>	<u>\$ 94,600</u>	<u>\$ 85,400</u>	<u>\$ -9,200</u>
<u>Treasurer of State</u>				
Treasurer of State				
<a href="#">1/3 Expenses - RUTF</a>	\$ 93,148	\$ 93,148	\$ 93,148	\$ 0
Total Treasurer of State	<u>\$ 93,148</u>	<u>\$ 93,148</u>	<u>\$ 93,148</u>	<u>\$ 0</u>
<u>IPERS Administration</u>				
IPERS Administration				
<a href="#">IPERS Administration</a>	\$ 15,686,968	\$ 17,686,968	\$ 17,686,968	\$ 0
Total IPERS Administration	<u>\$ 15,686,968</u>	<u>\$ 17,686,968</u>	<u>\$ 17,686,968</u>	<u>\$ 0</u>
Total Administration and Regulation	<u><u>\$ 49,483,201</u></u>	<u><u>\$ 52,589,989</u></u>	<u><u>\$ 54,173,344</u></u>	<u><u>\$ 1,583,355</u></u>

# **Appendix C**

## **FTE Position Tracking**



# Administration and Regulation

## FTE Positions

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	Gov Rec vs. Est. FY 2016 <u>(4)</u>	Bill Number <u>(5)</u>
<b><u>Administrative Services, Dept. of</u></b>					
<b>Administrative Services</b>					
Administrative Services, Dept.	54.19	51.01	51.78	0.77	
Utilities	1.00	1.00	1.00	0.00	
Terrace Hill Operations	4.07	5.00	5.07	0.07	
Personnel Development Seminars	1.86	1.50	2.45	0.95	NONAPPR
Health Insurance Administration Fund	0.09	3.50	3.50	0.00	
Employee Assistance Program	0.19	0.00	0.00	0.00	NONAPPR
I/3	17.71	19.35	19.35	0.00	NONAPPR
Centralized Purchasing - Administration	17.54	18.00	18.00	0.00	NONAPPR
Vehicle Dispatcher Revolving Fund	9.32	8.50	8.50	0.00	NONAPPR
Motor Pool Revolving Fund	3.03	2.30	2.30	0.00	NONAPPR
Self Insurance/Risk Management	0.20	0.20	0.20	0.00	NONAPPR
Mail Services Revolving Fund	9.15	9.25	9.25	0.00	NONAPPR
Human Resources Revolving Fund	52.12	52.10	54.33	2.23	NONAPPR
Facility & Support Revolving Fund	56.62	62.44	60.74	-1.70	NONAPPR
Worker's Compensation Insurance Fund	0.06	2.00	2.00	0.00	
<b>Total Administrative Services</b>	<u>227.15</u>	<u>236.15</u>	<u>238.47</u>	<u>2.32</u>	
<b>State Accounting Trust Accounts</b>					
DNR/SPOC Insurance Trust	0.00	1.00	0.00	-1.00	NONAPPR
<b>Total Administrative Services, Dept. of</b>	<u>227.15</u>	<u>237.15</u>	<u>238.47</u>	<u>1.32</u>	
<b><u>Auditor of State</u></b>					
<b>Auditor Of State</b>					
Auditor of State - General Office	102.90	95.75	94.75	-1.00	
<b>Total Auditor of State</b>	<u>102.90</u>	<u>95.75</u>	<u>94.75</u>	<u>-1.00</u>	
<b><u>Ethics and Campaign Disclosure</u></b>					
<b>Campaign Finance Disclosure</b>					
Ethics & Campaign Disclosure Board	5.86	6.00	6.00	0.00	
<b>Total Ethics and Campaign Disclosure</b>	<u>5.86</u>	<u>6.00</u>	<u>6.00</u>	<u>0.00</u>	

# Administration and Regulation

## FTE Positions

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	Gov Rec vs. Est. FY 2016 <u>(4)</u>	Bill Number <u>(5)</u>
<b>Chief Information Officer, Office of the</b>					
Chief Information Officer, Office of the Office of Chief Information Officer	111.76	128.75	128.75	0.00	NONAPPR
<b>Total Chief Information Officer, Office of the</b>	<u>111.76</u>	<u>128.75</u>	<u>128.75</u>	<u>0.00</u>	
<b>Commerce, Dept. of</b>					
<b>Alcoholic Beverages</b>					
Alcoholic Beverages Operations	14.80	15.56	15.56	0.00	
Tobacco Compliance Employee Tr	3.42	4.04	4.04	0.00	NONAPPR
Liquor Control Act Fund	58.70	66.40	64.40	-2.00	NONAPPR
<b>Total Alcoholic Beverages</b>	<u>76.91</u>	<u>86.00</u>	<u>84.00</u>	<u>-2.00</u>	
<b>Professional Licensing and Reg.</b>					
Professional Licensing Bureau	9.97	12.50	12.50	0.00	
<b>Banking Division</b>					
Banking Division - CMRF	67.23	75.00	73.00	-2.00	
<b>Credit Union Division</b>					
Credit Union Division - CMRF	12.86	14.00	14.00	0.00	
<b>Insurance Division</b>					
Insurance Division - CMRF	90.81	99.65	99.65	0.00	
Insurance Division Education Fund	0.69	0.70	0.70	0.00	NONAPPR
Insurance Division Regulatory	0.89	1.65	1.65	0.00	NONAPPR
Settlement Account	0.00	0.50	1.00	0.50	
<b>Total Insurance Division</b>	<u>92.39</u>	<u>102.50</u>	<u>103.00</u>	<u>0.50</u>	
<b>Utilities Division</b>					
Dual Party Relay Service	0.00	0.00	1.00	1.00	
Utilities Division - CMRF	61.31	79.00	78.00	-1.00	
<b>Total Utilities Division</b>	<u>61.31</u>	<u>79.00</u>	<u>79.00</u>	<u>0.00</u>	
<b>Total Commerce, Dept. of</b>	<u>320.69</u>	<u>369.00</u>	<u>365.50</u>	<u>-3.50</u>	

# Administration and Regulation

## FTE Positions

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	Gov Rec vs. Est. FY 2016 <u>(4)</u>	Bill Number <u>(5)</u>
<b><u>Governor</u></b>					
<b>Governor's Office</b>					
Governor/Lt. Governor's Office	20.89	23.00	23.00	0.00	
Terrace Hill Quarters	1.82	1.93	1.93	0.00	
<b>Total Governor</b>	<b>22.71</b>	<b>24.93</b>	<b>24.93</b>	<b>0.00</b>	
<b><u>Governor's Office of Drug Control Policy</u></b>					
<b>Office of Drug Control Policy</b>					
Drug Policy Coordinator	3.86	4.00	4.00	0.00	
<b>Total Governor's Office of Drug Control Policy</b>	<b>3.86</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	
<b><u>Human Rights, Dept. of</u></b>					
<b>Human Rights, Department of</b>					
Central Administration	5.45	5.65	5.65	0.00	
Community Advocacy and Services	7.51	7.90	7.90	0.00	
Weatherization - D.O.E.	6.11	7.41	7.41	0.00	NONAPPR
Justice Assistance Grants	3.73	4.75	4.05	-0.70	NONAPPR
Juvenile Accountability Block	0.71	0.28	0.24	-0.04	NONAPPR
Juvenile Justice Action Grants	0.12	0.63	2.22	1.59	NONAPPR
Low Income Energy Assistance	2.67	2.67	2.67	0.00	NONAPPR
CSBG - Community Action Agency	4.93	7.42	4.92	-2.50	NONAPPR
Disability Donations & Grants	1.60	1.60	1.60	0.00	NONAPPR
<b>Total Human Rights, Dept. of</b>	<b>32.84</b>	<b>38.31</b>	<b>36.66</b>	<b>-1.65</b>	

# Administration and Regulation

## FTE Positions

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	Gov Rec vs. Est. FY 2016 <u>(4)</u>	Bill Number <u>(5)</u>
<b><u>Inspections &amp; Appeals, Dept. of</u></b>					
<b>Inspections and Appeals, Dept. of</b>					
Administration Division	13.13	13.65	13.65	0.00	
Administrative Hearings Division	22.50	23.00	23.00	0.00	
Investigations Division	52.13	55.00	55.00	0.00	
Health Facilities Division	108.27	117.00	117.00	0.00	
Employment Appeal Board	10.77	11.00	11.00	0.00	
Child Advocacy Board	32.40	32.26	32.26	0.00	
Indian Gaming Monitoring Fund	0.99	1.05	1.05	0.00	NONAPPR
Amusement Devices Special Fund	2.57	2.65	1.80	-0.85	NONAPPR
Food and Consumer Safety	23.98	28.50	28.50	0.00	
<b>Total Inspections and Appeals, Dept. of</b>	<u>266.75</u>	<u>284.11</u>	<u>283.26</u>	<u>-0.85</u>	
<b>Racing Commission</b>					
Pari-Mutuel Regulation GRF	22.10	0.00	0.00	0.00	
Gaming Regulation (Riverboat) - GRF	32.50	67.90	67.90	0.00	
Exchange Wagering Study - GRF	0.00	1.00	0.00	-1.00	
<b>Total Racing Commission</b>	<u>54.59</u>	<u>68.90</u>	<u>67.90</u>	<u>-1.00</u>	
<b>Total Inspections &amp; Appeals, Dept. of</b>	<u>321.34</u>	<u>353.01</u>	<u>351.16</u>	<u>-1.85</u>	
<b><u>Management, Dept. of</u></b>					
<b>Management, Dept. of</b>					
Department Operations	21.59	19.58	19.58	0.00	
<b>Total Management, Dept. of</b>	<u>21.59</u>	<u>19.58</u>	<u>19.58</u>	<u>0.00</u>	
<b><u>Public Information Board</u></b>					
<b>Public Information Board</b>					
Iowa Public Information Board	2.99	3.00	3.00	0.00	
<b>Total Public Information Board</b>	<u>2.99</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>	

# Administration and Regulation

## FTE Positions

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	Gov Rec vs. Est. FY 2016 <u>(4)</u>	Bill Number <u>(5)</u>
<u>Revenue, Dept. of</u>					
Revenue, Dept. of					
Tax Gap Collections	76.25	85.21	84.43	-0.78	NONAPPR
Revenue, Department of	<u>211.98</u>	<u>229.79</u>	<u>230.57</u>	<u>0.78</u>	
<b>Total Revenue, Dept. of</b>	<u><b>288.23</b></u>	<u><b>315.00</b></u>	<u><b>315.00</b></u>	<u><b>0.00</b></u>	
<u>Iowa Lottery Authority</u>					
Lottery Authority					
Lottery Fund	108.85	112.00	112.00	0.00	NONAPPR
<b>Total Iowa Lottery Authority</b>	<u><b>108.85</b></u>	<u><b>112.00</b></u>	<u><b>112.00</b></u>	<u><b>0.00</b></u>	
<u>Secretary of State</u>					
Secretary of State					
Secretary of State - Operations	24.19	26.20	26.20	0.00	
Address Confidentiality Program - ACRF	<u>0.00</u>	<u>0.80</u>	<u>0.80</u>	<u>0.00</u>	
<b>Total Secretary of State</b>	<u><b>24.19</b></u>	<u><b>27.00</b></u>	<u><b>27.00</b></u>	<u><b>0.00</b></u>	
<u>Treasurer of State</u>					
Treasurer of State					
Treasurer - General Office	25.33	29.00	29.00	0.00	
<b>Total Treasurer of State</b>	<u><b>25.33</b></u>	<u><b>29.00</b></u>	<u><b>29.00</b></u>	<u><b>0.00</b></u>	
<u>IPERS Administration</u>					
IPERS Administration					
IPERS Administration	76.37	88.13	88.13	0.00	
<b>Total IPERS Administration</b>	<u><b>76.37</b></u>	<u><b>88.13</b></u>	<u><b>88.13</b></u>	<u><b>0.00</b></u>	
<b>Total Administration and Regulation</b>	<u><b>1,696.66</b></u>	<u><b>1,850.61</b></u>	<u><b>1,843.93</b></u>	<u><b>-6.68</b></u>	



# **Appendix D**

## **Historical Appropriations FY 2008 – Gov. Rec. FY 2017**

**Note: The historical FTE report contains both appropriated and nonappropriated FTE positions to show total FTE usage.**



## Administration and Regulation General Fund

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<b><u>Administrative Services, Dept. of</u></b>										
<b>Administrative Services</b>										
Administrative Services, Dept.	\$ 6,469,186	\$ 6,316,905	\$ 4,814,309	\$ 4,467,583	\$ 4,020,344	\$ 4,020,344	\$ 4,067,924	\$ 4,067,924	\$ 4,067,924	\$ 4,067,924
Utilities	3,824,800	3,643,197	3,127,085	3,126,547	2,626,460	2,676,460	2,658,909	2,568,909	2,568,909	3,229,218
Terrace Hill Operations	0	0	0	263,329	405,914	405,914	405,914	405,914	405,914	405,914
I3 Distribution	0	0	0	0	3,277,946	3,277,946	0	0	0	0
Iowa Building Operations	0	0	0	0	995,535	995,535	0	0	0	0
Technology Procurement	0	0	0	2,113,169	0	0	0	0	0	0
Shuttle Service	120,000	0	0	0	0	0	0	0	0	0
<b>Total Administrative Services, Dept. of</b>	<b>\$ 10,413,986</b>	<b>\$ 9,960,102</b>	<b>\$ 7,941,394</b>	<b>\$ 9,970,628</b>	<b>\$ 11,326,199</b>	<b>\$ 11,376,199</b>	<b>\$ 7,132,747</b>	<b>\$ 7,042,747</b>	<b>\$ 7,042,747</b>	<b>\$ 7,703,056</b>
<b><u>Auditor of State</u></b>										
<b>Auditor Of State</b>										
Auditor of State - General Office	\$ 1,249,178	\$ 1,233,691	\$ 814,921	\$ 904,193	\$ 905,468	\$ 905,468	\$ 914,506	\$ 944,506	\$ 944,506	\$ 944,506
<b>Total Auditor of State</b>	<b>\$ 1,249,178</b>	<b>\$ 1,233,691</b>	<b>\$ 814,921</b>	<b>\$ 904,193</b>	<b>\$ 905,468</b>	<b>\$ 905,468</b>	<b>\$ 914,506</b>	<b>\$ 944,506</b>	<b>\$ 944,506</b>	<b>\$ 944,506</b>
<b><u>Ethics and Campaign Disclosure</u></b>										
<b>Campaign Finance Disclosure</b>										
Ethics & Campaign Disclosure Board	\$ 532,122	\$ 537,256	\$ 470,700	\$ 371,910	\$ 475,000	\$ 490,000	\$ 490,335	\$ 550,335	\$ 550,335	\$ 550,335
<b>Total Ethics and Campaign Disclosure</b>	<b>\$ 532,122</b>	<b>\$ 537,256</b>	<b>\$ 470,700</b>	<b>\$ 371,910</b>	<b>\$ 475,000</b>	<b>\$ 490,000</b>	<b>\$ 490,335</b>	<b>\$ 550,335</b>	<b>\$ 550,335</b>	<b>\$ 550,335</b>
<b><u>Commerce, Dept. of</u></b>										
<b>Alcoholic Beverages</b>										
Alcoholic Beverages Operations	\$ 2,079,509	\$ 2,080,358	\$ 1,806,444	\$ 1,449,887	\$ 1,220,391	\$ 1,220,391	\$ 1,220,391	\$ 1,220,391	\$ 1,220,391	\$ 1,220,391
<b>Banking Division</b>										
Banking Division	\$ 8,200,316	\$ 8,662,670	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Financial Literacy	0	0	0	0	0	100,000	0	0	0	0
<b>Total Banking Division</b>	<b>\$ 8,200,316</b>	<b>\$ 8,662,670</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 100,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Credit Union Division</b>										
Credit Union Division	\$ 1,671,740	\$ 1,727,995	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

## Administration and Regulation General Fund

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<b>Insurance Division</b>										
Senior Health Insurance Information Program	\$ 0	\$ 59,100	\$ 47,028	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Health Insurance Oversight	0	78,800	0	0	0	0	0	0	0	0
Insurance Division	4,857,123	4,881,216	0	0	0	0	0	0	0	0
<b>Total Insurance Division</b>	<b>\$ 4,857,123</b>	<b>\$ 5,019,116</b>	<b>\$ 47,028</b>	<b>\$ 0</b>	<b>\$ 0</b>					
<b>Utilities Division</b>										
Utilities Division	\$ 7,573,402	\$ 7,795,527	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Professional Licensing and Reg.</b>										
Professional Licensing Bureau	\$ 945,982	\$ 933,521	\$ 810,498	\$ 644,825	\$ 600,353	\$ 600,353	\$ 601,537	\$ 601,537	\$ 601,537	\$ 601,537
<b>Total Commerce, Dept. of</b>	<b>\$ 25,328,072</b>	<b>\$ 26,219,187</b>	<b>\$ 2,663,970</b>	<b>\$ 2,094,712</b>	<b>\$ 1,820,744</b>	<b>\$ 1,920,744</b>	<b>\$ 1,821,928</b>	<b>\$ 1,821,928</b>	<b>\$ 1,821,928</b>	<b>\$ 1,821,928</b>
<b>Iowa Tele &amp; Tech Commission</b>										
<b>Iowa Communications Network</b>										
Regional Telecom Councils	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 992,913	\$ 992,913	\$ 0	\$ 0	\$ 0
<b>Total Iowa Tele &amp; Tech Commission</b>	<b>\$ 0</b>	<b>\$ 992,913</b>	<b>\$ 992,913</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				
<b>Governor</b>										
<b>Governor's Office</b>										
Governor/Lt. Governor's Office	\$ 2,224,462	\$ 2,534,982	\$ 2,064,471	\$ 1,972,752	\$ 2,288,025	\$ 2,194,914	\$ 2,196,455	\$ 2,196,455	\$ 2,196,455	\$ 2,196,455
Terrace Hill Quarters	492,593	515,367	394,291	127,075	0	93,111	93,111	93,111	93,111	93,111
Administrative Rules Coordinator	158,873	175,552	127,167	122,829	0	0	0	0	0	0
National Governor's Association	80,600	80,600	70,783	70,783	0	0	0	0	0	0
State-Federal Relations	131,222	141,235	41,958	40,832	0	0	0	0	0	0
<b>Total Governor's Office</b>	<b>\$ 3,087,750</b>	<b>\$ 3,447,736</b>	<b>\$ 2,698,670</b>	<b>\$ 2,334,271</b>	<b>\$ 2,288,025</b>	<b>\$ 2,288,025</b>	<b>\$ 2,289,566</b>	<b>\$ 2,289,566</b>	<b>\$ 2,289,566</b>	<b>\$ 2,289,566</b>
<b>Governor Elect Expenses</b>										
Governor Elect Expenses	\$ 0	\$ 0	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Governor</b>	<b>\$ 3,087,750</b>	<b>\$ 3,447,736</b>	<b>\$ 2,698,670</b>	<b>\$ 2,344,271</b>	<b>\$ 2,288,025</b>	<b>\$ 2,288,025</b>	<b>\$ 2,289,566</b>	<b>\$ 2,289,566</b>	<b>\$ 2,289,566</b>	<b>\$ 2,289,566</b>
<b>Governor's Office of Drug Control Policy</b>										
<b>Office of Drug Control Policy</b>										
Drug Policy Coordinator	\$ 346,731	\$ 357,866	\$ 313,531	\$ 346,213	\$ 290,000	\$ 240,000	\$ 241,134	\$ 241,134	\$ 241,134	\$ 241,134
Drug Task Forces	1,400,000	1,729,812	0	0	0	0	0	0	0	0
<b>Total Governor's Office of Drug Control Policy</b>	<b>\$ 1,746,731</b>	<b>\$ 2,087,678</b>	<b>\$ 313,531</b>	<b>\$ 346,213</b>	<b>\$ 290,000</b>	<b>\$ 240,000</b>	<b>\$ 241,134</b>	<b>\$ 241,134</b>	<b>\$ 241,134</b>	<b>\$ 241,134</b>

## Administration and Regulation General Fund

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<b>Human Rights, Dept. of</b>										
<b>Human Rights, Department of</b>										
Central Administration	\$ 356,535	\$ 359,087	\$ 274,773	\$ 205,636	\$ 206,103	\$ 206,103	\$ 224,184	\$ 224,184	\$ 224,184	\$ 224,184
Community Advocacy and Services	0	0	0	1,120,915	1,028,077	1,028,077	1,028,077	1,028,077	1,028,077	1,028,077
Individual Development Accounts	0	0	0	0	0	100,000	0	0	0	0
Asian and Pacific Islanders	127,093	149,658	120,087	0	0	0	0	0	0	0
Deaf Services	413,700	424,859	340,913	0	0	0	0	0	0	0
Persons with Disabilities	206,221	233,555	187,408	0	0	0	0	0	0	0
Latino Affairs	191,035	199,759	160,290	0	0	0	0	0	0	0
Status of Women	353,203	354,299	284,295	0	0	0	0	0	0	0
Status of African Americans	372,066	187,080	150,116	0	0	0	0	0	0	0
Dev., Assess. & Resolution Prog.	0	9,850	0	0	0	0	0	0	0	0
Status of Native Americans	0	5,910	4,817	0	0	0	0	0	0	0
<b>Total Human Rights, Dept. of</b>	<b>\$ 2,019,853</b>	<b>\$ 1,924,057</b>	<b>\$ 1,522,699</b>	<b>\$ 1,326,551</b>	<b>\$ 1,234,180</b>	<b>\$ 1,334,180</b>	<b>\$ 1,252,261</b>	<b>\$ 1,252,261</b>	<b>\$ 1,252,261</b>	<b>\$ 1,252,261</b>
<b>Inspections &amp; Appeals, Dept. of</b>										
<b>Inspections and Appeals, Dept. of</b>										
Administration Division	\$ 2,209,075	\$ 2,248,855	\$ 1,804,510	\$ 1,629,656	\$ 1,527,740	\$ 248,409	\$ 545,242	\$ 545,242	\$ 545,242	\$ 545,242
Administrative Hearings Division	708,962	759,690	609,585	587,493	528,753	528,753	678,942	678,942	678,942	678,942
Investigations Division	1,599,591	1,629,666	1,307,666	1,240,626	1,168,639	1,168,639	2,573,089	2,573,089	2,573,089	2,573,089
Health Facilities Division	2,498,437	2,507,242	2,011,845	3,787,852	3,555,328	3,917,666	5,092,033	5,092,033	5,092,033	5,092,033
Employment Appeal Board	58,117	57,724	46,318	44,746	42,215	42,215	42,215	42,215	42,215	42,215
Child Advocacy Board	2,751,058	2,860,637	2,628,330	2,678,008	2,680,290	2,680,290	2,680,290	2,680,290	2,680,290	2,680,290
Food and Consumer Safety	0	0	0	0	0	1,279,331	1,279,331	1,279,331	1,279,331	600,000
<b>Total Inspections and Appeals, Dept. of</b>	<b>\$ 9,825,240</b>	<b>\$ 10,063,814</b>	<b>\$ 8,408,254</b>	<b>\$ 9,968,381</b>	<b>\$ 9,502,965</b>	<b>\$ 9,865,303</b>	<b>\$ 12,891,142</b>	<b>\$ 12,891,142</b>	<b>\$ 12,891,142</b>	<b>\$ 12,211,811</b>
<b>Racing Commission</b>										
Pari-Mutuel Regulation	\$ 2,790,551	\$ 2,930,682	\$ 2,637,614	\$ 2,495,376	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Riverboat Regulation	3,207,944	3,372,069	3,034,862	3,078,100	0	0	0	0	0	0
<b>Total Racing Commission</b>	<b>\$ 5,998,495</b>	<b>\$ 6,302,751</b>	<b>\$ 5,672,476</b>	<b>\$ 5,573,476</b>	<b>\$ 0</b>	<b>\$ 0</b>				
<b>Total Inspections &amp; Appeals, Dept. of</b>	<b>\$ 15,823,735</b>	<b>\$ 16,366,565</b>	<b>\$ 14,080,730</b>	<b>\$ 15,541,857</b>	<b>\$ 9,502,965</b>	<b>\$ 9,865,303</b>	<b>\$ 12,891,142</b>	<b>\$ 12,891,142</b>	<b>\$ 12,891,142</b>	<b>\$ 12,211,811</b>

## Administration and Regulation General Fund

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<b>Management, Dept. of</b>										
<b>Management, Dept. of</b>										
Department Operations	\$ 3,178,337	\$ 3,253,620	\$ 2,730,360	\$ 1,993,328	\$ 2,393,998	\$ 2,393,998	\$ 2,550,220	\$ 2,550,220	\$ 2,550,220	\$ 2,550,220
Local Government Innovation Fund	300,000	0	0	0	0	0	0	0	0	0
Grants Enterprise Management	0	0	0	170,670	0	0	0	0	0	0
<b>Total Management, Dept. of</b>	<b>\$ 3,478,337</b>	<b>\$ 3,253,620</b>	<b>\$ 2,730,360</b>	<b>\$ 2,163,998</b>	<b>\$ 2,393,998</b>	<b>\$ 2,393,998</b>	<b>\$ 2,550,220</b>	<b>\$ 2,550,220</b>	<b>\$ 2,550,220</b>	<b>\$ 2,550,220</b>
<b>Public Information Board</b>										
<b>Public Information Board</b>										
Iowa Public Information Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
<b>Total Public Information Board</b>	<b>\$ 0</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>					
<b>Rebuild Iowa Office</b>										
<b>Rebuild Iowa Office</b>										
Rebuild Iowa Office	\$ 0	\$ 0	\$ 178,449	\$ 472,361	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Rebuild Iowa Office</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 178,449</b>	<b>\$ 472,361</b>	<b>\$ 0</b>	<b>\$ 0</b>				
<b>Revenue, Dept. of</b>										
<b>Revenue, Dept. of</b>										
Revenue, Department of	\$ 26,472,699	\$ 26,332,296	\$ 22,729,219	\$ 18,625,258	\$ 17,659,484	\$ 17,659,484	\$ 17,880,839	\$ 17,880,839	\$ 17,880,839	\$ 17,880,839
Tax Amnesty-Auditing and Enforcement	150,000	0	0	0	0	0	0	0	0	0
Revenue Examiners	0	0	0	315,801	0	0	0	0	0	0
State Debt Coordinator	0	0	300,000	0	0	0	0	0	0	0
<b>Total Revenue, Dept. of</b>	<b>\$ 26,622,699</b>	<b>\$ 26,332,296</b>	<b>\$ 23,029,219</b>	<b>\$ 18,941,059</b>	<b>\$ 17,659,484</b>	<b>\$ 17,659,484</b>	<b>\$ 17,880,839</b>	<b>\$ 17,880,839</b>	<b>\$ 17,880,839</b>	<b>\$ 17,880,839</b>
<b>Secretary of State</b>										
<b>Secretary of State</b>										
Admin/Elections/Voter Registration	\$ 1,370,063	\$ 1,515,404	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Secretary of State - Operations	2,012,018	1,986,241	2,895,585	2,892,261	2,895,585	2,895,585	2,896,699	2,896,699	2,896,699	2,896,699
<b>Total Secretary of State</b>	<b>\$ 3,382,081</b>	<b>\$ 3,501,645</b>	<b>\$ 2,895,585</b>	<b>\$ 2,892,261</b>	<b>\$ 2,895,585</b>	<b>\$ 2,895,585</b>	<b>\$ 2,896,699</b>	<b>\$ 2,896,699</b>	<b>\$ 2,896,699</b>	<b>\$ 2,896,699</b>

## Administration and Regulation General Fund

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<u>Treasurer of State</u>										
Treasurer of State										
Treasurer - General Office	\$ 1,027,970	\$ 1,064,651	\$ 854,289	\$ 854,265	\$ 854,289	\$ 854,289	\$ 1,084,392	\$ 1,084,392	\$ 1,084,392	\$ 1,084,392
<b>Total Treasurer of State</b>	<u>\$ 1,027,970</u>	<u>\$ 1,064,651</u>	<u>\$ 854,289</u>	<u>\$ 854,265</u>	<u>\$ 854,289</u>	<u>\$ 854,289</u>	<u>\$ 1,084,392</u>	<u>\$ 1,084,392</u>	<u>\$ 1,084,392</u>	<u>\$ 1,084,392</u>
<b>Total Administration and Regulation</b>	<u>\$ 94,712,514</u>	<u>\$ 95,928,484</u>	<u>\$ 60,194,517</u>	<u>\$ 58,224,279</u>	<u>\$ 51,645,937</u>	<u>\$ 53,216,188</u>	<u>\$ 52,788,682</u>	<u>\$ 51,795,769</u>	<u>\$ 51,795,769</u>	<u>\$ 51,776,747</u>

## Administration and Regulation Other Funds

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<b>Administrative Services, Dept. of</b>										
<b>Administrative Services</b>										
DAS Operations - FRRF	\$ 0	\$ 0	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Terrace Hill Operations - CRF	0	0	0	168,494	0	0	0	0	0	0
Autism Coverage - UST	0	0	0	140,000	0	0	0	0	0	0
Medication Therapy Management - UST	0	0	0	543,000	0	0	0	0	0	0
<b>Total Administrative Services, Dept. of</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 100,000</b>	<b>\$ 851,494</b>	<b>\$ 0</b>	<b>\$ 0</b>				
<b>Commerce, Dept. of</b>										
<b>Banking Division</b>										
Banking Division - CMRF	\$ 0	\$ 0	\$ 8,662,670	\$ 8,814,932	\$ 8,851,670	\$ 9,098,170	\$ 9,167,235	\$ 9,317,235	\$ 9,667,235	\$ 10,499,790
<b>Credit Union Division</b>										
Credit Union Division - CMRF	\$ 0	\$ 0	\$ 1,727,995	\$ 1,722,097	\$ 1,727,995	\$ 1,792,995	\$ 1,794,256	\$ 1,794,256	\$ 1,869,256	\$ 1,869,256
<b>Insurance Division</b>										
Insurance Division - CMRF	\$ 0	\$ 0	\$ 4,881,216	\$ 4,914,534	\$ 4,983,244	\$ 4,983,244	\$ 5,032,989	\$ 5,099,989	\$ 5,325,889	\$ 5,485,889
Insurance Division Operations - CMRF	0	0	0	54,999	0	0	0	0	0	0
Insurance Information Exchange - UST	0	0	0	147,000	0	0	0	0	0	0
<b>Total Insurance Division</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,881,216</b>	<b>\$ 5,116,533</b>	<b>\$ 4,983,244</b>	<b>\$ 4,983,244</b>	<b>\$ 5,032,989</b>	<b>\$ 5,099,989</b>	<b>\$ 5,325,889</b>	<b>\$ 5,485,889</b>
<b>Utilities Division</b>										
Utilities Division - CMRF	\$ 0	\$ 0	\$ 8,256,654	\$ 8,149,457	\$ 8,173,069	\$ 8,173,069	\$ 8,179,405	\$ 8,329,405	\$ 8,560,405	\$ 9,210,405
<b>Professional Licensing and Reg.</b>										
Field Auditor - Housing Impr. Fund	\$ 0	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317	\$ 62,317
Real Estate Trust Account Audit	62,317	0	0	0	0	0	0	0	0	0
<b>Total Professional Licensing and Reg.</b>	<b>\$ 62,317</b>	<b>\$ 62,317</b>								
<b>Total Commerce, Dept. of</b>	<b>\$ 62,317</b>	<b>\$ 62,317</b>	<b>\$ 23,590,852</b>	<b>\$ 23,865,336</b>	<b>\$ 23,798,295</b>	<b>\$ 24,109,795</b>	<b>\$ 24,236,202</b>	<b>\$ 24,603,202</b>	<b>\$ 25,485,102</b>	<b>\$ 27,127,657</b>
<b>Human Rights, Dept. of</b>										
<b>Human Rights, Department of</b>										
Individual Development Accounts	\$ 0	\$ 150,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Public Safety Advisory Board - UST	0	0	0	140,000	0	0	0	0	0	0
<b>Total Human Rights, Dept. of</b>	<b>\$ 0</b>	<b>\$ 150,000</b>	<b>\$ 0</b>	<b>\$ 140,000</b>	<b>\$ 0</b>	<b>\$ 0</b>				

## Administration and Regulation Other Funds

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<b>Inspections &amp; Appeals, Dept. of</b>										
<b>Inspections and Appeals, Dept. of</b>										
DIA - RUTF	\$ 0	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897
Medicaid Fraud Annual Conference - MFF	0	0	0	0	0	0	6,500	0	0	0
Health Facilities - MFF	0	0	0	0	650,000	286,661	0	0	0	0
EBT Investigations - MFF	0	0	0	119,070	119,070	119,070	0	0	0	0
Dependent Adult - MFF	0	0	0	885,262	885,262	885,262	0	0	0	0
Boarding Homes - MFF	0	0	0	119,480	119,480	119,480	0	0	0	0
Dependent Adult Abuse - MFF	0	0	0	250,000	250,000	250,000	0	0	0	0
Assisted Living - MFF	0	0	0	1,339,527	1,339,527	1,339,527	0	0	0	0
DIA Asst Living/Adult Day Care - SLTF	1,183,303	1,339,527	1,339,527	0	0	0	0	0	0	0
DIA Health Facility - FRRF	0	0	400,000	0	0	0	0	0	0	0
DIA-Use Tax/RUTF	1,623,897	0	0	0	0	0	0	0	0	0
<b>Total Inspections and Appeals, Dept. of</b>	<b>\$ 2,807,200</b>	<b>\$ 2,963,424</b>	<b>\$ 3,363,424</b>	<b>\$ 4,337,236</b>	<b>\$ 4,987,236</b>	<b>\$ 4,623,897</b>	<b>\$ 1,630,397</b>	<b>\$ 1,623,897</b>	<b>\$ 1,623,897</b>	<b>\$ 1,623,897</b>
<b>Racing Commission</b>										
Pari-Mutuel Regulation GRF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,628,519	\$ 3,062,765	\$ 3,068,492	\$ 3,068,492	\$ 0	\$ 0
Gaming Regulation (Riverboat) - GRF	0	0	0	0	3,194,244	3,045,719	3,045,719	3,045,719	6,194,499	6,194,499
Socioeconomic Gambling Study - GRF	0	0	0	0	0	0	125,000	0	0	0
Exchange Wagering Study - GRF	0	0	0	0	0	0	0	0	50,000	0
<b>Total Racing Commission</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,822,763</b>	<b>\$ 6,108,484</b>	<b>\$ 6,239,211</b>	<b>\$ 6,114,211</b>	<b>\$ 6,244,499</b>	<b>\$ 6,194,499</b>
<b>Total Inspections &amp; Appeals, Dept. of</b>	<b>\$ 2,807,200</b>	<b>\$ 2,963,424</b>	<b>\$ 3,363,424</b>	<b>\$ 4,337,236</b>	<b>\$ 10,809,999</b>	<b>\$ 10,732,381</b>	<b>\$ 7,869,608</b>	<b>\$ 7,738,108</b>	<b>\$ 7,868,396</b>	<b>\$ 7,818,396</b>
<b>Management, Dept. of</b>										
<b>Management, Dept. of</b>										
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
DOM Operations - FRRF	0	0	200,000	0	0	0	0	0	0	0
DOM Operations - CRF	0	0	0	260,000	0	0	0	0	0	0
<b>Total Management, Dept. of</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 256,000</b>	<b>\$ 316,000</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>				
<b>Revenue, Dept. of</b>										
<b>Revenue, Dept. of</b>										
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775
<b>Total Revenue, Dept. of</b>	<b>\$ 1,305,775</b>	<b>\$ 1,305,775</b>								

## Administration and Regulation Other Funds

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<b>Rebuild Iowa Office</b>										
<b>Rebuild Iowa Office</b>										
RIO - Distribution to Affected Areas - EEF	\$ 0	\$ 1,150,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
RIO- Long-Term Recovery Committees - EEF	0	1,000,000	0	0	0	0	0	0	0	0
<b>Total Rebuild Iowa Office</b>	<b>\$ 0</b>	<b>\$ 2,150,000</b>	<b>\$ 0</b>	<b>\$ 0</b>						
<b>Secretary of State</b>										
<b>Secretary of State</b>										
Redistricting - lowAccess	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Address Confidentiality Program - ACRF	0	0	0	0	0	0	0	0	94,600	85,400
<b>Total Secretary of State</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 75,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 94,600</b>	<b>\$ 85,400</b>
<b>Treasurer of State</b>										
<b>Treasurer of State</b>										
I/3 Expenses - RUTF	\$ 93,148	\$ 93,148	\$ 93,148	\$ 93,148	\$ 93,148	\$ 93,148	\$ 93,148	\$ 93,148	\$ 93,148	\$ 93,148
<b>Total Treasurer of State</b>	<b>\$ 93,148</b>	<b>\$ 93,148</b>								
<b>IPERS Administration</b>										
<b>IPERS Administration</b>										
IPERS Administration	\$ 17,285,466	\$ 17,844,663	\$ 18,001,480	\$ 17,606,229	\$ 17,686,968	\$ 17,686,968	\$ 17,686,968	\$ 15,686,968	\$ 17,686,968	\$ 17,686,968
<b>Total IPERS Administration</b>	<b>\$ 17,285,466</b>	<b>\$ 17,844,663</b>	<b>\$ 18,001,480</b>	<b>\$ 17,606,229</b>	<b>\$ 17,686,968</b>	<b>\$ 17,686,968</b>	<b>\$ 17,686,968</b>	<b>\$ 15,686,968</b>	<b>\$ 17,686,968</b>	<b>\$ 17,686,968</b>
<b>Total Administration and Regulation</b>	<b>\$ 21,609,906</b>	<b>\$ 24,625,327</b>	<b>\$ 46,710,679</b>	<b>\$ 48,515,218</b>	<b>\$ 53,825,185</b>	<b>\$ 53,984,067</b>	<b>\$ 51,247,701</b>	<b>\$ 49,483,201</b>	<b>\$ 52,589,989</b>	<b>\$ 54,173,344</b>

## Administration and Regulation

### FTE Positions

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<b><u>Administrative Services, Dept. of</u></b>										
<b>Administrative Services</b>										
Administrative Services, Dept.	101.44	100.23	87.33	73.80	71.30	65.47	59.08	54.19	51.01	51.78
Utilities	1.58	2.45	0.96	0.99	1.00	1.00	1.00	1.00	1.00	1.00
Terrace Hill Operations	0.00	0.00	0.00	0.00	3.96	4.06	3.93	4.07	5.00	5.07
Terrace Hill Operations - CRF	0.00	0.00	0.10	5.38	0.08	0.00	0.00	0.00	0.00	0.00
Iowa Building Operations	0.00	0.00	0.00	0.01	6.65	5.71	0.00	0.00	0.00	0.00
Personnel Development Seminars	3.09	4.56	3.32	1.27	1.28	1.50	1.34	1.86	1.50	2.45
IT Operations Revolving Fund	108.61	109.22	108.20	98.64	100.39	99.65	105.63	0.00	0.00	0.00
Health Insurance Administration Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.09	3.50	3.50
Employee Assistance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.19	0.00	0.00
I/3	12.87	14.95	15.20	16.29	18.44	17.64	17.78	17.71	19.35	19.35
Centralized Purchasing - Administration	13.50	14.36	12.91	10.99	12.01	13.88	16.85	17.54	18.00	18.00
Vehicle Dispatcher Revolving Fund	7.52	8.71	9.13	8.41	6.41	9.29	10.12	9.32	8.50	8.50
Motor Pool Revolving Fund	1.82	2.11	2.63	3.11	2.43	2.27	3.18	3.03	2.30	2.30
Self Insurance/Risk Management	2.06	2.21	1.97	0.70	0.77	0.44	0.20	0.20	0.20	0.20
Mail Services Revolving Fund	9.16	10.86	9.21	8.15	8.39	9.15	9.17	9.15	9.25	9.25
Human Resources Revolving Fund	48.07	49.36	47.00	42.29	44.29	46.74	53.79	52.12	52.10	54.33
Facility & Support Revolving Fund	80.72	94.79	92.86	85.60	73.00	66.74	62.40	56.62	62.44	60.74
Worker's Compensation Insurance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.06	2.00	2.00
Building Energy Mgmt Fund	0.00	0.00	0.00	0.00	0.03	1.54	0.00	0.00	0.00	0.00
Iowa Power Fund	0.00	0.00	0.00	0.00	2.62	2.15	0.00	0.00	0.00	0.00
<b>Total Administrative Services</b>	<b>390.43</b>	<b>413.80</b>	<b>390.82</b>	<b>355.62</b>	<b>353.05</b>	<b>347.23</b>	<b>344.53</b>	<b>227.15</b>	<b>236.15</b>	<b>238.47</b>
<b>State Accounting Trust Accounts</b>										
DNR/SPOC Insurance Trust	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
<b>Total Administrative Services, Dept. of</b>	<b>390.43</b>	<b>413.80</b>	<b>390.82</b>	<b>355.62</b>	<b>353.05</b>	<b>347.23</b>	<b>344.53</b>	<b>227.15</b>	<b>237.15</b>	<b>238.47</b>
<b><u>Auditor of State</u></b>										
<b>Auditor Of State</b>										
Auditor of State - General Office	102.10	106.33	103.70	99.64	102.22	100.61	100.50	102.90	95.75	94.75
<b>Total Auditor of State</b>	<b>102.10</b>	<b>106.33</b>	<b>103.70</b>	<b>99.64</b>	<b>102.22</b>	<b>100.61</b>	<b>100.50</b>	<b>102.90</b>	<b>95.75</b>	<b>94.75</b>

## Administration and Regulation

### FTE Positions

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<b>Ethics and Campaign Disclosure</b>										
<b>Campaign Finance Disclosure</b>										
Ethics & Campaign Disclosure Board	5.51	6.02	5.36	3.68	4.87	4.96	4.97	5.86	6.00	6.00
<b>Total Ethics and Campaign Disclosure</b>	<b>5.51</b>	<b>6.02</b>	<b>5.36</b>	<b>3.68</b>	<b>4.87</b>	<b>4.96</b>	<b>4.97</b>	<b>5.86</b>	<b>6.00</b>	<b>6.00</b>
<b>Chief Information Officer, Office of the</b>										
Chief Information Officer, Office of the Office of Chief Information Officer	0.00	0.00	0.00	0.00	0.00	0.00	2.76	111.76	128.75	128.75
<b>Total Chief Information Officer, Office of the</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.76</b>	<b>111.76</b>	<b>128.75</b>	<b>128.75</b>
<b>Commerce, Dept. of</b>										
<b>Alcoholic Beverages</b>										
Alcoholic Beverages Operations	26.49	26.53	23.35	20.06	16.05	16.12	16.31	14.80	15.56	15.56
Tobacco Compliance Employee Tr	0.00	0.00	0.00	0.00	0.00	0.09	3.90	3.42	4.04	4.04
Liquor Control Act Fund	33.15	35.57	40.78	49.46	58.99	63.41	62.07	58.70	66.40	64.40
<b>Total Alcoholic Beverages</b>	<b>59.63</b>	<b>62.10</b>	<b>64.13</b>	<b>69.52</b>	<b>75.05</b>	<b>79.63</b>	<b>82.28</b>	<b>76.91</b>	<b>86.00</b>	<b>84.00</b>
<b>Professional Licensing and Reg.</b>										
Professional Licensing Bureau	12.78	13.30	11.60	11.17	9.64	9.25	10.22	9.97	12.50	12.50
Real Estate Education Fund	0.94	0.33	0.81	0.75	1.60	1.30	0.31	0.00	0.00	0.00
<b>Total Professional Licensing and Reg.</b>	<b>13.73</b>	<b>13.63</b>	<b>12.41</b>	<b>11.92</b>	<b>11.24</b>	<b>10.55</b>	<b>10.53</b>	<b>9.97</b>	<b>12.50</b>	<b>12.50</b>
<b>Banking Division</b>										
Banking Division	66.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Banking Division - CMRF	0.00	67.35	67.87	70.53	68.48	66.98	65.23	67.23	75.00	73.00
<b>Total Banking Division</b>	<b>66.32</b>	<b>67.35</b>	<b>67.87</b>	<b>70.53</b>	<b>68.48</b>	<b>66.98</b>	<b>65.23</b>	<b>67.23</b>	<b>75.00</b>	<b>73.00</b>
<b>Credit Union Division</b>										
Credit Union Division	16.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Credit Union Division - CMRF	0.00	14.98	14.05	14.03	13.25	13.97	12.80	12.86	14.00	14.00
<b>Total Credit Union Division</b>	<b>16.61</b>	<b>14.98</b>	<b>14.05</b>	<b>14.03</b>	<b>13.25</b>	<b>13.97</b>	<b>12.80</b>	<b>12.86</b>	<b>14.00</b>	<b>14.00</b>

## Administration and Regulation

### FTE Positions

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<b>Insurance Division</b>										
Insurance Division - CMRF	0.00	95.11	94.23	92.62	96.37	92.50	94.52	90.81	99.65	99.65
Insurance Division Education Fund	0.00	0.00	0.00	0.00	0.17	0.69	0.70	0.69	0.70	0.70
Insurance Division Regulatory	0.00	0.00	0.00	0.00	0.44	1.63	0.84	0.89	1.65	1.65
Settlement Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	1.00
Insurance Division	90.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Insurance Division</b>	<b>90.09</b>	<b>95.11</b>	<b>94.23</b>	<b>92.62</b>	<b>96.98</b>	<b>94.82</b>	<b>96.06</b>	<b>92.39</b>	<b>102.50</b>	<b>103.00</b>
<b>Utilities Division</b>										
Dual Party Relay Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Utilities Division	69.96	0.00	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utilities Division - CMRF	0.00	68.15	63.82	64.78	63.23	62.08	62.17	61.31	79.00	78.00
<b>Total Utilities Division</b>	<b>69.96</b>	<b>68.15</b>	<b>63.85</b>	<b>64.78</b>	<b>63.23</b>	<b>62.08</b>	<b>62.17</b>	<b>61.31</b>	<b>79.00</b>	<b>79.00</b>
<b>Total Commerce, Dept. of</b>	<b>316.33</b>	<b>321.32</b>	<b>316.54</b>	<b>323.39</b>	<b>328.22</b>	<b>328.04</b>	<b>329.07</b>	<b>320.69</b>	<b>369.00</b>	<b>365.50</b>
<b>Governor</b>										
<b>Governor's Office</b>										
Governor/Lt. Governor's Office	20.33	21.41	20.19	19.39	24.07	22.80	21.76	20.89	23.00	23.00
Terrace Hill Quarters	9.54	9.81	8.62	1.79	0.11	1.79	1.82	1.82	1.93	1.93
Statewide Volunteer Program	1.99	2.01	1.95	0.74	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Rules Coordinator	3.01	2.42	1.83	1.77	0.12	0.00	0.00	0.00	0.00	0.00
State-Federal Relations	2.01	2.94	2.26	1.46	0.12	0.00	0.00	0.00	0.00	0.00
<b>Total Governor</b>	<b>36.87</b>	<b>38.59</b>	<b>34.85</b>	<b>25.17</b>	<b>24.41</b>	<b>24.59</b>	<b>23.58</b>	<b>22.71</b>	<b>24.93</b>	<b>24.93</b>
<b>Governor's Office of Drug Control Policy</b>										
<b>Office of Drug Control Policy</b>										
Drug Policy Coordinator	6.73	5.76	7.74	8.03	7.52	4.27	4.01	3.86	4.00	4.00
Drug Task Forces	1.07	2.27	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Governor's Office of Drug Control Policy</b>	<b>7.80</b>	<b>8.03</b>	<b>7.84</b>	<b>8.03</b>	<b>7.52</b>	<b>4.27</b>	<b>4.01</b>	<b>3.86</b>	<b>4.00</b>	<b>4.00</b>

## Administration and Regulation

### FTE Positions

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<b>Human Rights, Dept. of</b>										
<b>Human Rights, Department of</b>										
Central Administration	6.84	6.91	6.57	4.86	5.28	5.43	5.31	5.45	5.65	5.65
Community Advocacy and Services	0.00	0.00	0.16	10.32	7.14	8.98	8.68	7.51	7.90	7.90
Public Safety Advisory Board - UST	0.00	0.00	0.00	1.31	0.00	0.00	0.00	0.00	0.00	0.00
Weatherization - D.O.E.	5.66	5.80	7.51	7.54	7.79	7.39	6.28	6.11	7.41	7.41
Justice Assistance Grants	6.27	4.58	4.86	2.23	3.29	3.48	3.66	3.73	4.75	4.05
Juvenile Accountability Block	0.65	0.83	0.00	0.67	0.31	1.27	1.28	0.71	0.28	0.24
Community Grant Fund	0.03	0.00	0.00	0.02	0.04	0.00	0.03	0.00	0.00	0.00
Status of Women Federal Grants	1.00	1.00	0.98	1.03	0.97	0.49	0.00	0.00	0.00	0.00
Juvenile Justice Action Grants	0.01	0.00	0.00	0.00	0.00	0.00	0.13	0.12	0.63	2.22
Low Income Energy Assistance	2.99	2.93	2.79	3.01	3.00	2.63	2.68	2.67	2.67	2.67
Weatherization - HHS (LEAP)	0.37	0.26	0.00	0.00	0.00	0.00	1.15	0.00	0.00	0.00
Juvenile Accountability	0.34	0.69	0.43	0.12	1.00	0.00	0.00	0.00	0.00	0.00
CSBG - Community Action Agency	4.02	4.06	4.63	4.71	4.26	4.00	4.47	4.93	7.42	4.92
Disability Donations & Grants	1.07	1.02	1.41	1.41	1.31	0.87	0.85	1.60	1.60	1.60
Asian and Pacific Islanders	1.40	1.54	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deaf Services	4.47	4.48	4.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Persons with Disabilities	2.89	2.99	2.93	0.21	0.00	0.00	0.00	0.00	0.00	0.00
Latino Affairs	2.97	2.09	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Status of Women	2.54	3.00	2.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Status of African Americans	2.67	1.98	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Human Rights, Dept. of</b>	<b>46.23</b>	<b>44.16</b>	<b>42.69</b>	<b>37.44</b>	<b>34.38</b>	<b>34.54</b>	<b>34.53</b>	<b>32.84</b>	<b>38.31</b>	<b>36.66</b>
<b>Inspections &amp; Appeals, Dept. of</b>										
<b>Inspections and Appeals, Dept. of</b>										
Administration Division	39.03	38.60	34.59	35.73	33.76	11.89	13.37	13.13	13.65	13.65
Administrative Hearings Division	23.26	23.57	21.79	22.51	22.96	21.88	21.84	22.50	23.00	23.00
Investigations Division	48.02	49.19	45.79	52.17	53.57	53.29	54.03	52.13	55.00	55.00
Health Facilities Division	127.47	133.13	129.01	121.92	118.95	111.28	103.24	108.27	117.00	117.00
Employment Appeal Board	13.98	14.04	13.42	13.67	13.93	11.03	10.62	10.77	11.00	11.00
Child Advocacy Board	39.71	40.21	39.30	37.05	31.75	31.58	31.21	32.40	32.26	32.26
Indian Gaming Monitoring Fund	0.00	0.00	0.68	0.66	1.05	1.05	1.05	0.99	1.05	1.05
Amusement Devices Special Fund	0.00	0.00	0.00	0.00	0.45	2.55	2.65	2.57	2.65	1.80
Food and Consumer Safety	0.00	0.00	0.00	0.00	0.48	21.28	22.95	23.98	28.50	28.50
<b>Total Inspections and Appeals, Dept. of</b>	<b>291.46</b>	<b>298.74</b>	<b>284.58</b>	<b>283.71</b>	<b>276.89</b>	<b>265.83</b>	<b>260.96</b>	<b>266.75</b>	<b>284.11</b>	<b>283.26</b>

## Administration and Regulation

### FTE Positions

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<b>Racing Commission</b>										
Pari-Mutuel Regulation GRF	0.00	0.00	0.00	0.00	22.76	23.83	22.83	22.10	0.00	0.00
Pari-Mutuel Regulation	25.93	26.00	24.14	23.40	0.00	0.00	0.00	0.00	0.00	0.00
Gaming Regulation (Riverboat) - GRF	0.00	0.00	0.00	0.00	37.52	32.58	32.24	32.50	67.90	67.90
Riverboat Regulation	37.59	36.97	36.46	36.92	0.00	0.00	0.00	0.00	0.00	0.00
Exchange Wagering Study - GRF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
<b>Total Racing Commission</b>	<b>63.51</b>	<b>62.97</b>	<b>60.59</b>	<b>60.32</b>	<b>60.27</b>	<b>56.41</b>	<b>55.07</b>	<b>54.59</b>	<b>68.90</b>	<b>67.90</b>
<b>Total Inspections &amp; Appeals, Dept. of</b>	<b>354.97</b>	<b>361.70</b>	<b>345.17</b>	<b>344.03</b>	<b>337.17</b>	<b>322.25</b>	<b>316.03</b>	<b>321.34</b>	<b>353.01</b>	<b>351.16</b>
<b>Management, Dept. of</b>										
<b>Management, Dept. of</b>										
Department Operations	30.63	30.56	26.36	21.13	21.04	21.06	22.08	21.59	19.58	19.58
<b>Total Management, Dept. of</b>	<b>30.63</b>	<b>30.56</b>	<b>26.36</b>	<b>21.13</b>	<b>21.04</b>	<b>21.06</b>	<b>22.08</b>	<b>21.59</b>	<b>19.58</b>	<b>19.58</b>
<b>Public Information Board</b>										
<b>Public Information Board</b>										
Iowa Public Information Board	0.00	0.00	0.00	0.00	0.00	0.00	2.87	2.99	3.00	3.00
<b>Total Public Information Board</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.87</b>	<b>2.99</b>	<b>3.00</b>	<b>3.00</b>
<b>Revenue, Dept. of</b>										
<b>Revenue, Dept. of</b>										
Tax Gap Collections	26.97	26.80	38.39	43.81	60.19	59.15	73.63	76.25	85.21	84.43
Revenue, Department of	365.68	369.01	322.98	262.97	240.80	231.23	203.73	211.98	229.79	230.57
Revenue Examiners	0.00	0.00	0.00	3.50	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenue, Dept. of</b>	<b>392.65</b>	<b>395.81</b>	<b>361.37</b>	<b>310.28</b>	<b>301.00</b>	<b>290.38</b>	<b>277.36</b>	<b>288.23</b>	<b>315.00</b>	<b>315.00</b>
<b>Rebuild Iowa Office</b>										
<b>Rebuild Iowa Office</b>										
Rebuild Iowa Office	0.00	0.05	9.95	10.86	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Rebuild Iowa Office</b>	<b>0.00</b>	<b>0.05</b>	<b>9.95</b>	<b>10.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Administration and Regulation

### FTE Positions

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<b><u>Iowa Lottery Authority</u></b>										
<b>Lottery Authority</b>										
Lottery Fund	111.54	110.05	106.57	102.61	107.36	109.15	107.24	108.85	112.00	112.00
<b>Total Iowa Lottery Authority</b>	<b>111.54</b>	<b>110.05</b>	<b>106.57</b>	<b>102.61</b>	<b>107.36</b>	<b>109.15</b>	<b>107.24</b>	<b>108.85</b>	<b>112.00</b>	<b>112.00</b>
<b><u>Secretary of State</u></b>										
<b>Secretary of State</b>										
Admin/Elections/Voter Registration	13.50	13.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Secretary of State - Operations	22.77	23.39	35.05	31.22	30.47	25.32	25.85	24.19	26.20	26.20
Address Confidentiality Program - ACRF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.80	0.80
<b>Total Secretary of State</b>	<b>36.27</b>	<b>37.16</b>	<b>35.05</b>	<b>31.22</b>	<b>30.47</b>	<b>25.32</b>	<b>25.85</b>	<b>24.19</b>	<b>27.00</b>	<b>27.00</b>
<b><u>Treasurer of State</u></b>										
<b>Treasurer of State</b>										
Treasurer - General Office	24.50	25.36	26.13	26.79	28.13	27.13	26.47	25.33	29.00	29.00
<b>Total Treasurer of State</b>	<b>24.50</b>	<b>25.36</b>	<b>26.13</b>	<b>26.79</b>	<b>28.13</b>	<b>27.13</b>	<b>26.47</b>	<b>25.33</b>	<b>29.00</b>	<b>29.00</b>
<b><u>IPERS Administration</u></b>										
<b>IPERS Administration</b>										
IPERS Administration	81.93	78.67	79.18	82.11	80.73	77.58	75.31	76.37	88.13	88.13
<b>Total IPERS Administration</b>	<b>81.93</b>	<b>78.67</b>	<b>79.18</b>	<b>82.11</b>	<b>80.73</b>	<b>77.58</b>	<b>75.31</b>	<b>76.37</b>	<b>88.13</b>	<b>88.13</b>
<b>Total Administration and Regulation</b>	<b>1,937.75</b>	<b>1,977.63</b>	<b>1,891.58</b>	<b>1,782.00</b>	<b>1,760.55</b>	<b>1,717.11</b>	<b>1,697.17</b>	<b>1,696.66</b>	<b>1,850.61</b>	<b>1,843.93</b>

# **Appendix E**

## **Sample of Budget Schedules 1 and 6**



**Schedule 6 Example**

The Schedule 6 shows all of the resources for a particular budget unit, including appropriations, federal funds, etc.



**STATE OF IOWA**  
 Fiscal Year 2017 Annual Budget  
 SPECIAL DEPARTMENT: (660) Natural Resources, Department of  
 Budget Unit: (542G720001) GF-Natural Resources Operations  
 Schedule 6

← Department name & budget unit

	Fiscal Year 2015 Actual	Fiscal Year 2016 Estimated	Fiscal Year 2017 Department Request	Fiscal Year 2017 Governor's Recomm
<b>Resources</b>				
<b>Appropriations</b>				
Appropriation	\$ 12,862,307	\$ 12,862,307	\$ 12,862,307	\$ 12,862,307
<b>Receipts</b>				
Federal Support	23,200,527	26,945,064	26,945,064	26,945,064
Intra State Receipts	82,175,659	87,700,831	87,700,831	87,700,831
Gov Fund Type Transfers - Other Agencies	154,280	0	0	0
Refunds & Reimbursements	3,695,802	4,808,279	4,808,279	4,808,279
Other Sales & Services	134	0	0	0
Unearned Receipts	456,113	471,705	471,705	471,705
	<u>109,682,515</u>	<u>119,925,879</u>	<u>119,925,879</u>	<u>119,925,879</u>
<b>Total Resources</b>	<u>\$ 122,544,822</u>	<u>\$ 132,788,186</u>	<u>\$ 132,788,186</u>	<u>\$ 132,788,186</u>
<b>FTE</b>	<u>991.47</u>	<u>1,107.95</u>	<u>1,107.95</u>	<u>1,107.95</u>
<b>Disposition of Resources</b>				
Personal Services-Salaries	\$ 86,158,341	\$ 90,710,274	\$ 90,710,274	\$ 90,710,274
Personal Travel In State	742,740	768,888	768,888	768,888
State Vehicle Operation	2,250,518	2,563,396	2,563,396	2,563,396
Depreciation	1,311,834	1,937,922	1,937,922	1,937,922
Personal Travel Out of State	210,744	342,989	342,989	342,989
Office Supplies	344,652	438,151	438,151	438,151
Facility Maintenance Supplies	916,211	1,173,517	1,173,517	1,173,517
Equipment Maintenance Supplies	1,525,681	1,483,675	1,483,675	1,483,675
Professional & Scientific Supplies	26,201	13,550	13,550	13,550
Ag., Conservation & Horticulture Supply	1,090,587	1,098,956	1,098,956	1,098,956
Other Supplies	537,511	720,647	720,647	720,647

← Fiscal Year

← Appropriation

← Full Time Equivalent (FTE) Positions

← Budget unit expenditures

A Schedule 6 provides a detailed budget for all appropriated accounts or Funds under the control of the Department. Receipts includes the appropriation, the salary adjustment (if applicable), across-the-board reductions, supplemental appropriations, intra-state receipts from other agencies, receipts from local governments, and other receipts such as fees. Expenditures include all expenses related to the operating budget, such as salary, travel, contracts, etc. Expenditures also include the reversion or balance brought forward.

Budget schedules are available at: <https://www.legis.iowa.gov/publications/fiscal/budgetSchedules>

The Schedule 1 shows the “decision packages” used by the Executive Branch to arrive at the Department’s annual budget request (dollars and FTE positions) and the Governor’s recommendations for a particular budget unit.

**Schedule 1 Example**

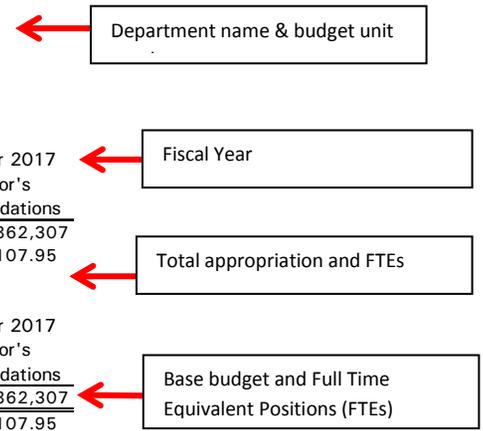
**STATE OF IOWA**  
 Fiscal Year 2017 Annual Budget  
 SPECIAL DEPARTMENT: (660) Natural Resources, Department of  
 Budget Unit: (542G720001) GF-Natural Resources Operations  
 Schedule 1



<u>Rank</u>	<u>Description</u>
Base	Maintain essential services associated with natural resource protection, recreation and preservation.
<b>Total Budget Unit Funding</b>	
Appropriation	
Total FTE	

<u>Funding Source</u>	<u>Fiscal Year 2016 Estimated</u>	<u>Fiscal Year 2017 Department Request</u>
Appropriation	\$ 12,862,307	\$ 12,862,307
FTE	1,107.95	1,107.95

<u>Fiscal Year 2017 Governor's Recommendations</u>
12,862,307
1,107.95
<u>Fiscal Year 2017 Department Request</u>
12,862,307
1,107.95



A Schedule 1 provides a summary of funding available for a Department. The Schedule shows both General Fund and total funds plus FTE positions. The Schedule shows, by priority, any changes to current law (or budget).

# **Appendix F**

## **FY 2015 Year-End Appropriations**



# GENERAL FUND APPROPRIATIONS

<b>FY 2015 General Fund Appropriation Activity</b>											
<b>Department of Administrative Services</b>											
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended	
Administrative Services, Dept.	\$ 4,067,924	\$ 0	\$ 0	\$ 4,067,924	\$ 109,238	\$ 0	\$ 0	\$ -75,706	\$ -75,706	\$ 4,025,751	
Utilities	2,568,909	0	0	2,568,909	249,858	0	0	-3,792	0	2,814,974	
Terrace Hill Operations	405,914	0	0	405,914	7,751	0	0	-6,977	-6,977	399,711	
<b>Total</b>	<b>\$ 7,042,747</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 7,042,747</b>	<b>\$ 366,847</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -86,475</b>	<b>\$ -82,683</b>	<b>\$ 7,240,436</b>	

<b>FY 2015 General Fund Appropriation Activity</b>											
<b>Auditor of State</b>											
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended	
Auditor of State - General Office	\$ 944,506	\$ 0	\$ 0	\$ 944,506	\$ 271	\$ 0	\$ 0	\$ 0	\$ -4,528	\$ 940,248	
<b>Total</b>	<b>\$ 944,506</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 944,506</b>	<b>\$ 271</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -4,528</b>	<b>\$ 940,248</b>	

<b>FY 2015 General Fund Appropriation Activity</b>											
<b>Iowa Ethics and Campaign Disclosure</b>											
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended	
Iowa Ethics & Campaign Disclosure Board	\$ 550,335	\$ 0	\$ 0	\$ 550,335	\$ 0	\$ 0	\$ 0	\$ -1,371	\$ -1,371	\$ 547,593	
<b>Total</b>	<b>\$ 550,335</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 550,335</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -1,371</b>	<b>\$ -1,371</b>	<b>\$ 547,593</b>	

# GENERAL FUND APPROPRIATIONS

<b>FY 2015 General Fund Appropriation Activity</b>										
<b>Department of Commerce</b>										
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended
Alcoholic Beverages Operations	\$ 1,220,391	\$ 0	\$ 0	\$ 1,220,391	\$ 0	\$ 0	\$ 0	\$ -5,295	\$ -5,295	\$ 1,209,801
Financial Literacy	0	0	0	0	99,000	0	0	-93,296	0	5,704
Professional Licensing Bureau	601,537	0	0	601,537	0	0	0	0	0	601,537
<b>Total</b>	<b>\$ 1,821,928</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,821,928</b>	<b>\$ 99,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -98,591</b>	<b>\$ -5,295</b>	<b>\$ 1,817,042</b>

<b>FY 2015 General Fund Appropriation Activity</b>										
<b>Office of the Governor and Lt. Governor</b>										
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended
Governor/Lt. Governor's Office	\$ 2,196,455	\$ 0	\$ 0	\$ 2,196,455	\$ 49,504	\$ 0	\$ -25,880	\$ -80,237	\$ -96,655	\$ 2,043,187
Terrace Hill Quarters	93,111	0	0	93,111	0	25,880	0	0	-0	118,991
<b>Total</b>	<b>\$ 2,289,566</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,289,566</b>	<b>\$ 49,504</b>	<b>\$ 25,880</b>	<b>\$ -25,880</b>	<b>\$ -80,237</b>	<b>\$ -96,655</b>	<b>\$ 2,162,178</b>

<b>FY 2015 General Fund Appropriation Activity</b>										
<b>Office of Drug Control Policy</b>										
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended
Drug Policy Coordinator	\$ 241,134	\$ 0	\$ 0	\$ 241,134	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 241,134
<b>Total</b>	<b>\$ 241,134</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 241,134</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 241,134</b>

# GENERAL FUND APPROPRIATIONS

<b>FY 2015 General Fund Appropriation Activity</b>											
<b>Department of Human Rights</b>											
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended	
Individual Development Accounts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 0	\$ 0	\$ -98,244	\$ 0	\$ 1,756	
Human Rights Administration	224,184	0	0	224,184	2,068	0	0	-13,897	-15,167	197,188	
Community Advocacy and Services	1,028,077	0	0	1,028,077	52,049	0	0	-71,744	-96,007	912,375	
<b>Total</b>	<b>\$ 1,252,261</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,252,261</b>	<b>\$ 154,117</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -183,885</b>	<b>\$ -111,174</b>	<b>\$ 1,111,319</b>	

<b>FY 2015 General Fund Appropriation Activity</b>											
<b>Department of Inspections and Appeals</b>											
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended	
Child Advocacy Board	\$ 2,680,290	\$ 0	\$ 0	\$ 2,680,290	\$ 29,855	\$ 0	\$ 0	\$ -9,393	\$ -9,393	\$ 2,691,359	
Employment Appeal Board	42,215	0	0	42,215	2,115	0	0	-2,025	-2,224	40,082	
Administration Division	545,242	0	0	545,242	39,486	0	0	-16,386	-50,606	517,736	
Administrative Hearings Div.	678,942	0	0	678,942	15,613	0	0	-32,632	-32,632	629,290	
Investigations Division	2,573,089	0	0	2,573,089	69,374	0	0	-105,108	-114,806	2,422,549	
Health Facilities Division	5,092,033	0	0	5,092,033	179,872	0	0	-56,138	-158,247	5,057,520	
Food and Consumer Safety	1,279,331	0	0	1,279,331	7,985	0	0	-37,665	-37,665	1,211,985	
<b>Total</b>	<b>\$ 12,891,142</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 12,891,142</b>	<b>\$ 344,301</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -259,348</b>	<b>\$ -405,574</b>	<b>\$ 12,570,521</b>	

# GENERAL FUND APPROPRIATIONS

<b>FY 2015 General Fund Appropriation Activity Department of Management</b>										
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended
Management Departmental Oper.	\$ 2,550,220	\$ 0	\$ 0	\$ 2,550,220	\$ 655	\$ 0	\$ 0	\$ -3,314	\$ -3,314	\$ 2,544,246
<b>Total</b>	<b>\$ 2,550,220</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,550,220</b>	<b>\$ 655</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -3,314</b>	<b>\$ -3,314</b>	<b>\$ 2,544,246</b>

<b>FY 2015 General Fund Appropriation Activity Iowa Public Information Board</b>										
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended
Iowa Public Information Board	\$ 350,000	\$ 0	\$ 0	\$ 350,000	\$ 25,546	\$ 0	\$ 0	\$ -14,723	\$ -20,427	\$ 340,396
<b>Total</b>	<b>\$ 350,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 350,000</b>	<b>\$ 25,546</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -14,723</b>	<b>\$ -20,427</b>	<b>\$ 340,396</b>

<b>FY 2015 General Fund Appropriation Activity Department of Revenue</b>										
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended
Revenue, Department of	\$ 17,880,839	\$ 0	\$ 0	\$ 17,880,839	\$ 272,450	\$ 0	\$ 0	\$ -150,136	\$ -150,136	\$ 17,853,016
<b>Total</b>	<b>\$ 17,880,839</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 17,880,839</b>	<b>\$ 272,450</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -150,136</b>	<b>\$ -150,136</b>	<b>\$ 17,853,016</b>

<b>FY 2015 General Fund Appropriation Activity Secretary of State</b>										
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended
Secretary of State	\$ 2,896,699	\$ 0	\$ 0	\$ 2,896,699	\$ 0	\$ 0	\$ 0	\$ -4,762	\$ -4,762	\$ 2,887,176
<b>Total</b>	<b>\$ 2,896,699</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,896,699</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -4,762</b>	<b>\$ -4,762</b>	<b>\$ 2,887,176</b>

# GENERAL FUND APPROPRIATIONS

FY 2015 General Fund Appropriation Activity										
Treasurer of State										
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended
Treasurer - General Office	\$ 1,084,392	\$ 0	\$ 0	\$ 1,084,392	\$ 16,246	\$ 0	\$ 0	\$ -19,729	\$ -35,975	\$ 1,044,934
<b>Total</b>	<b>\$ 1,084,392</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,084,392</b>	<b>\$ 16,246</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -19,729</b>	<b>\$ -35,975</b>	<b>\$ 1,044,934</b>

## OTHER FUNDS APPROPRIATIONS

<b>FY 2015 Other Funds Appropriation Activity</b>								
<b>Department of Commerce</b>								
Appropriation Name	Funding Source	Original Approp	Adjust to Standings	Net Approp	Bal Forward from FY 2014	Bal Forward to FY 2016	Reversions	Approp Expended
Banking Division	Commerce Revolving Fund	\$ 9,317,235	\$ 0	\$ 9,317,235	\$ 0	\$ 0	\$ -106,016	\$ 9,211,219
Credit Union Division	Commerce Revolving Fund	1,794,256	0	1,794,256	0	0	-158,264	1,635,992
Insurance Division	Commerce Revolving Fund	5,099,989	0	5,099,989	0	0	-6,567,127	-1,467,138
Utilities Division	Commerce Revolving Fund	8,329,405	0	8,329,405	0	0	-125,714	8,203,691
Housing Impr. Fund Field Auditor	State Housing Trust Fund	62,317	0	62,317	0	0	0	62,317
<b>Total</b>		<b>\$ 24,603,202</b>	<b>\$ 0</b>	<b>\$ 24,603,202</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -6,957,121</b>	<b>\$ 17,646,081</b>

<b>FY 2015 Other Funds Appropriation Activity</b>								
<b>Department of Inspections and Appeals</b>								
Appropriation Name	Funding Source	Original Approp	Adjust to Standings	Net Approp	Bal Forward from FY 2014	Bal Forward to FY 2016	Reversions	Approp Expended
Iowa Greyhound Pari-Mutuel Fund	Racing and Gaming Revolving Fund	\$ 3,068,492	\$ 0	\$ 3,068,492	\$ 0	\$ 0	\$ -40,770	\$ 3,027,722
Racing and Gaming Revolving Fund	Racing and Gaming Revolving Fund	3,045,719	0	3,045,719	0	0	-45,700	3,000,019
DIA - Use Tax	Road Use Tax Fund	1,623,897	0	1,623,897	0	0	0	1,623,897
<b>Total</b>		<b>\$ 7,738,108</b>	<b>\$ 0</b>	<b>\$ 7,738,108</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -86,470</b>	<b>\$ 7,651,638</b>

<b>FY 2015 Other Funds Appropriation Activity</b>								
<b>Department of Revenue</b>								
Appropriation Name	Funding Source	Original Approp	Adjust to Standings	Net Approp	Bal Forward from FY 2014	Bal Forward to FY 2016	Reversions	Approp Expended
Motor Veh Fuel Tax-Admin	MVFT-Unappropriated	\$ 1,305,775	\$ 0	\$ 1,305,775	\$ 0	\$ 0	\$ -515,747	\$ 790,028
<b>Total</b>		<b>\$ 1,305,775</b>	<b>\$ 0</b>	<b>\$ 1,305,775</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -515,747</b>	<b>\$ 790,028</b>

## OTHER FUNDS APPROPRIATIONS

<b>FY 2015 Other Funds Appropriation Activity</b>								
<b>Department of Management</b>								
Appropriation Name	Funding Source	Original Approp	Adjust to Standings	Net Approp	Bal Forward from FY 2014	Bal Forward to FY 2016	Reversions	Approp Expended
DOM Road Use Tax Fund	Road Use Tax Fund	56,000	0	56,000	0	0	0	56,000
<b>Total</b>		<u>\$ 56,000</u>	<u>\$ 0</u>	<u>\$ 56,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 56,000</u>

<b>FY 2015 Other Funds Appropriation Activity</b>								
<b>Iowa Public Employees Retirement System</b>								
Appropriation Name	Funding Source	Original Approp	Adjust to Standings	Net Approp	Bal Forward from FY 2014	Bal Forward to FY 2016	Reversions	Approp Expended
IPERS Administration	IPERS Fund	\$ 15,686,968	\$ 0	\$ 15,686,968	\$ 0	\$ 0	\$ -2,841,184	\$ 12,845,784
<b>Total</b>		<u>\$ 15,686,968</u>	<u>\$ 0</u>	<u>\$ 15,686,968</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -2,841,184</u>	<u>\$ 12,845,784</u>

<b>FY 2015 Other Funds Appropriation Activity</b>								
<b>Treasurer of State</b>								
Appropriation Name	Funding Source	Original Approp	Adjust to Standings	Net Approp	Bal Forward from FY 2014	Bal Forward to FY 2016	Reversions	Approp Expended
I-3 Expenses	Road Use Tax Fund	\$ 93,148	\$ 0	\$ 93,148	\$ 0	\$ 0	\$ 0	\$ 93,148
<b>Total</b>		<u>\$ 93,148</u>	<u>\$ 0</u>	<u>\$ 93,148</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 93,148</u>



# **Appendix G**

## **Federal Funds**



## REPORTS ON FEDERAL GRANTS

NOTE: This information was provided by the Department of Management and includes information submitted by Executive Branch agencies to the Grants Enterprise Management System (GEM\$).

### Noncompetitive Federal Grants

State Agency	Title of Application	Amount Awarded	Match Amount	Maint. Of Effort	Funding Start Date	Funding End Date	FTE's Associated with Grant
COMM	Senior Health Insurance Information Program	\$722,889	\$0	Yes	4/1/2015	3/31/2016	0.00
COMM	MIPPA	\$110,682	\$0	Yes	9/30/2014	9/29/2017	0.00
COMM	State Health Insurance Assistance Program	\$648,168	\$0		4/1/2013	3/31/2013	0.00
DHR	Rehabilitation Services Client Assistance Program	\$131,917	\$0	No	10/1/2014	9/30/2015	1.00
DHR	Community Services Block Grant	\$7,259,058	\$0	No	10/1/2014	9/30/2016	3.00
DHR	Low-Income Home Energy Assistance	\$53,714,858	\$0	No	10/1/2014	9/30/2016	2.67
DHR	Low-Income Home Energy Assistance	\$80,200	\$0	No	10/1/2014	9/30/2016	0.00
DHR	Iowa's Title II Formula Grant	\$400,548	\$40,000	No	10/1/2015	9/30/2018	0.63
DHR	Client Assistance Program	\$25,893	\$0	No	10/1/2015	9/30/2016	1.05

### Competitive Federal Grants

State Agency	Title of Application	Amount Awarded	Match Amount	Maint. Of Effort	Funding Start Date	Funding End Date	FTE's Associated with Grant
ODCP	Second Chance Act-Iowa Recidivism Reduction Program	\$1,000,000	\$450,000	No	10/1/2014	9/30/2015	3.00
ODCP	Drug Free Communities, Year Two	\$125,000	\$125,000	No	9/30/2015	9/29/2016	0.15
ODCP	Second Chance Act - Adult Recidivism Reduction	\$1,000,000	\$150,000	No	10/1/2015	9/30/2016	3.00



# **Appendix H**

## **Budget Unit Fiscal Topics**



## Budget Unit: Department of Administrative Services

BU Number: 0050C850001

### Overview

In 2001, the Governor initiated a review of Executive Branch agencies with the goal of combining four existing service agencies. The Iowa Department of Administrative Services (DAS) was created on July 1, 2003, to manage and coordinate the central support functions of state government with an entrepreneurial, customer-focused approach. In 2014, the Information Technology Enterprise (ITE) that provides technology services for state government was moved from DAS to the Office of the Chief Information Officer (OCIO). A new enterprise was created for Central Procurement and Fleet Services from the General Services Enterprise (GSE) due to the large size of the GSE.

The Department is organized into five areas:

- **Core/Finance** – The DAS Core is responsible for internal and administrative operations within the department including: budgeting, accounts payable, accounts receivable, mail service, customer service center, legal counsel, legislative liaison, marketing, communications, customer council support, and the director's office. Collectively, these functions are known as "shared services" — services that were consolidated at the formation of DAS.
- **Human Resources Enterprise (HRE)** – Human Resources provides personnel services to Iowa state government including qualification of applicants for state jobs, classification, compensation, selection assistance, Affirmative Action (Equal Employment Opportunity/Diversity Program), workforce planning, performance evaluation, workforce data gathering, reporting and analysis, labor relations, benefits, risk management and leave administration, safety, workers' compensation and Return to Work, wellness, training and development, and consultation with and advice to State agencies on human resource matters. The Regents, Community-Based Corrections, and the State Fair Authority use HRE services on a limited basis.
- **General Services Enterprise (GSE)** – The GSE maintains all Capitol Complex and Ankeny Laboratory buildings, grounds, and monuments and provides statewide architectural and engineering project management services for construction projects, and provides mail services to state agencies.
- **Central Procurement and Fleet Services Enterprise (CPFSE)** – The CPFSE manages procurement activities for most Executive branch agencies and operates the State's vehicle fleet and service garage.
- **State Accounting Enterprise (SAE)** – The SAE collects and reports financial information and processes financial transactions for all branches of government.

### Funding

The DAS receives a General Fund appropriation to support its own operations, but this is only a small part of the DAS total budget. Enterprise services are supported by billings to other State agencies for services received, and those billings account for the bulk of the revenues in the DAS total budget.

### Related Statutes

Iowa Code chapter 8A

Iowa Administrative Code chapter 11

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### More Information

Department of Administrative Services: <http://das.iowa.gov/>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Jennifer Acton (515-281-7846) [jennifer.acton@legis.iowa.gov](mailto:jennifer.acton@legis.iowa.gov)



## Budget Unit: Department of Administrative Services – Utilities

BU Number: 0050C860001

### Purpose

The Utilities appropriation to the Department of Administrative Services (DAS) pays for all utility costs (natural gas, electricity, water, and sewer services) for the buildings on the Capitol Complex, the Iowa Utilities Board Building, Terrace Hill, and the Ankeny Laboratory Facility.

### Funding

The utilities budget unit receives a General Fund appropriation of approximately \$2.6 million annually. In addition to the appropriation, the budget includes receipts from Iowa Workforce Development, the Mid-American Energy Curtailment Program, and for staff time charged to other projects that total approximately \$350,000 annually. The Administration and Regulation Appropriations Act contains language permitting the DAS to carry forward unspent balances for use in future years as a way to address expense fluctuations caused by weather variability. Historically, the amounts carried forward resulted from a \$1.0 million supplemental appropriation in FY 2007 and typically ranged from \$250,000 to \$600,000 per year. However, the carryforward has been used over the past few years to pay for increased utility costs resulting in minimal carryforward into FY 2016. In total, the resources in the utilities budget have declined from approximately \$3.9 million in FY 2011 to \$2.9 million in FY 2016.

The DAS participates in energy efficiency projects on the Capitol Complex that were funded by lease-purchases and Energy Bank loans that were repaid from energy savings for this budget unit. Between FY 2008 and FY 2015, the projects have reduced energy usage by approximately 23.0%, partially offsetting rising energy costs.

### Related Statutes

Iowa Code chapter [8A](#)

Iowa Administrative Code Chapter [11](#)

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### More Information

Department of Administrative Services: <http://das.iowa.gov/>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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## Budget Unit: Department of Administrative Services – Terrace Hill Operations

**BU Number: 0050C870001**

Terrace Hill Operations is the appropriation to the Department of Administrative Services to support normal upkeep and routine maintenance of Terrace Hill buildings and grounds. Terrace Hill serves as the Governor's mansion and is also an historical landmark that is open to the public for tours and special events. (The Governor's Office receives an appropriation for Terrace Hill Quarters that provides for other services for the Governor.) The appropriation supports:

- Grounds maintenance – There are 9.5 acres of lawn, trees, plantings, and a garden that staff and a crew of volunteers maintain. This includes snow removal during winter months. Other responsibilities include decorating for special events and holidays at Terrace Hill and assisting with the heavy lifting for the staff funded through the Governor's Office and helping with the deep cleaning within Terrace Hill during January.
- Exhibition maintenance – There are a number of historical items that are part of Terrace Hill, or on display, that must be maintained and preserved. Staff works with the State Preservation Office for National Landmarks to appropriately maintain the artifacts, oversee fundraising for the capital campaign, and review the status for all structures to ensure that repairs and restoration projects are addressed.
- Volunteer coordination – The Terrace Hill gift shop is manned by volunteers, and volunteers provide tours of the facility. The DAS staff coordinates the schedules and work of volunteers.
- Events and promotion – Staff assists the First Lady's Office in planning events and activities and promotes the Terrace Hill facility by coordinating the efforts of the Terrace Hill Commission, overseeing rental events, maintaining relations with key people in the involved organizations, and serving as contact for statewide and local media.

### Funding

Terrace Hill Operations receives an annual appropriation of approximately \$400,000 and 5.00 FTE positions. In addition, revenues from tours, events, and reimbursements from the Terrace Hill Foundation add approximately \$30,000 to \$45,000 annually to the operating funds.

### Related Statutes

Iowa Code chapter 8A

Iowa Administrative Code Chapter 11

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### More Information

Department of Administrative Services: <http://das.iowa.gov/>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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# Fiscal TOPICS

Published July 2015



## Budget Unit - Auditor of State

BU Number: 1260P010001

### Purpose and History

The position of Auditor of State was created in 1857 with Article IV, Section 22, of the Iowa Constitution. The Auditor is elected by popular vote and serves a four-year term. The duties of the Office are spelled out in Iowa Code chapter 11. The mission of the Office of the Auditor of State is to benefit all citizens of Iowa by providing independent audit, review, and other technical services to State and local governments to ensure the effective, economical businesslike conduct of public activities in a prudent, accountable manner to achieve the intended purposes.

The Auditor is required to annually make a complete audit of the books, records, and accounts of every department of State government. The Iowa Comprehensive Annual Financial Report (CAFR) and Single Audit Report are audited by the Auditor of State.

The Office has the following three divisions:

- **Administration** – Provides management and support services that include fiscal management, data processing, personnel training, recruiting, audit report production, and quality control.
- **Financial Audit** – Prepares annual audits of all State agencies, departments, and certain governmental subdivisions. Provides technical assistance to these entities, private individuals, Certified Public Accounting firms, and other governmental agencies. Performs report and working paper reviews of Certified Public Accountant audits of governmental subdivisions, and conducts reaudits as needed.
- **Performance Investigation** – Conducts performance audits of State agencies and the programs administered. The Division also investigates suspected embezzlement and conducts special studies assigned by the State Auditor or requested by the General Assembly.

### Funding – State General Fund

The Auditor of State Office receives an annual appropriation from the General Fund to fund costs of conducting audits of State departments that are not statutorily required to reimburse the Office for annual audit costs. The appropriation is used to perform the following audits:

Iowa State Fair Attorney General Auditor of State* Department for the Blind Ethics and Campaign Disclosure Board Civil Rights Commission Department of Corrections Department of Cultural Affairs Economic Development Authority College Student Aid Commission Iowa Public Television Department on Aging	Iowa Communications Network Governor's Office Department of Human Rights Department of Inspections and Appeals Judicial Department Judicial Retirement System Law Enforcement Academy Legislature Department of Management Parole Board Peace Officers' Retirement System Public Employment Relations Board Department of Public Defense	Department of Public Safety Department of Revenue Secretary of State Office of State/Federal Relations Office of Drug Control Policy State Appeal Board State Executive Council Treasurer of State Underground Storage Tank Board Uniform State Laws Commission Judicial Districts Iowa Centennial Memorial Foundation
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\*The annual audit of the Auditor of State is completed by an independent accounting firm.

### More Information

State of Iowa, Auditor of State: <http://auditor.iowa.gov/>

National Association of State Auditors, Comptrollers and Treasurers: <http://nasact.org/>

Iowa General Assembly: <http://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Jennifer Acton (515-281-6256) [jennifer.acton@legis.iowa.gov](mailto:jennifer.acton@legis.iowa.gov)

**Other Sources of Revenue**

In addition to the General Fund appropriation, the Office receives fees for conducting audits and reviews of certain State agencies and governmental subdivisions (see Iowa Code sections 11.20 and 11.21 for subdivision fees). Iowa Code section 11.5B allows the Auditor to be reimbursed for costs of conducting audits of the following State agencies and entities:

Department of Commerce Department of Human Services Department of Transportation Department of Public Health Department of Agriculture and Land Stewardship	Iowa Veterans Home Department of Education Department of Workforce Development Department of Natural Resources Offices of the Clerks of the District Court (Judicial Branch)	Iowa Public Employees' Retirement System Federal financial assistance received by all other departments Department of Administrative Services Board of Regents Office of the Chief Information Officer
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Iowa Code section 11.6 requires the finances of specified local governmental subdivisions to be audited annually. Governmental subdivisions have the option to use a Certified Public Accountant (certified by the State of Iowa) or the Auditor of State to conduct the audit. If a government subdivision chooses to use the Auditor of State, the Auditor will bill the entity to cover the cost of the audit. The Auditor of State is also authorized to charge governmental subdivisions a filing fee for costs associated with filing audits. The filing fee ranges from \$100 to \$850 depending on the size of the governmental subdivision budget.

**Related Statutes and Administrative Rules**

Iowa Code chapter 11

Iowa Administrative Code: 81 IAC

## Budget Unit: Iowa Ethics and Campaign Finance Disclosure Board

BU Number: 1400P210001.0

### Overview

The Iowa Campaign Finance Disclosure Commission was established in 1973 by the General Assembly in SF 583 (Campaign Disclosure Act). The Commission consisted of five members appointed by the Governor. Commission duties included: approving the forms developed by the State Commissioner of Elections; reviewing reports and statements filed by candidates; conducting hearings regarding grievances filed; and reporting violations to the Attorney General and county attorneys in the case of county, city, or school election violations. In 1982, civil penalty authority was enacted by the General Assembly and fines were assessed to candidates for late filings. In 1993, the Commission's name was changed to the Iowa Ethics and Campaign Disclosure Board, and the Board was expanded to six members appointed by the Governor and confirmed by the Senate for staggered six-year terms. The Board continues to educate the public, including county auditors and election commissioners, regarding information that is available to candidates for office and political committees and other facets of the election process.

### Responsibilities

The Board's current responsibilities include:

- Administering State law regarding:
  - Campaign laws that apply to candidates for State and local office, State and local ballot issues, permissible and impermissible financing of campaigns, use of campaign funds, paid for by attributions, and campaign signage.
  - Ethics laws that apply to candidates for Statewide office and officials and employees of the Executive Branch.
  - Codes of ethics adopted by the political subdivisions if the Board has entered into agreements with the political subdivisions.
  - Lobbying laws that apply to persons that lobby the Executive Branch, including receiving registrations from lobbyists, reports from clients, and legislative session function registrations and reports.
  - Complaint investigations from the State Commissioner of Elections about whether a county redistricting plan was drawn for improper political reasons.
- Providing advice to political candidates and governmental agencies on:
  - Campaign laws and the Board's rules on campaigning.
  - Ethics laws. The Board investigates complaints and the county attorney handles the prosecution. The Board's advice, if followed, constitutes a defense to a complaint.
  - Gift law, conflicts of interest, poststate employment, and use of State resources along with enforcement.
  - State lobbying laws and the Board's rules on Executive Branch lobbying.
- Receiving reports and making them available through the Board's website including:
  - Reports regarding dual compensation, consent for sales/leases by regulatory agencies and the Governor's Office, personal financial disclosure statements, and legislative session function registrations and reports.
  - Copies of personal disclosure forms filed by Iowa federal elected officials posted on the Board's website through a link to the Federal Election Commission's website where the federal reports are posted.
  - Reports on all gifts and bequests received by an Executive Branch agency (other than a Regents university) and filing a summary report with the Legislative Services Agency regarding the gifts and bequests pursuant to [Iowa Code section 8.7](#).
  - Receiving copies of reports filed with the Internal Revenue Service (IRS) by 527 committees that engage in certain campaign activities in Iowa.

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### More Information

Iowa Ethics and Campaign Finance Disclosure Board: <http://www.iowa.gov/ethics/>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Christin Mechler (515-281-6561) [christin.mechler@legis.iowa.gov](mailto:christin.mechler@legis.iowa.gov)

## Budget Unit: Iowa Ethics and Campaign Finance Disclosure Board

### Staffing

The Board staff consists of:

- Executive Director (also serves as legal counsel)
- Three field auditors responsible for PAC, legislative, Statewide, and county central audits
- One administrative assistant

### Funding

The Agency is funded by an annual General Fund appropriation that has averaged approximately \$550,000 and a staff of 6.0 appropriated FTE positions.

### Related Statutes and Administrative Rules

Iowa Code chapters [68A](#), [68B](#), and sections [714.16](#) and [331.210A](#)  
Iowa Administrative Code [351 IAC](#)



## Budget Unit: Alcoholic Beverages Division

BU Number: 2120P4200010.0

### Overview

The Iowa Alcoholic Beverages Division (ABD) is part of the Department of Commerce and is responsible for the regulation and control of alcohol in the State of Iowa. Iowa is one of 19 control states that, since the repeal of prohibition, directly controls the sale and distribution of alcoholic beverages based on a three-tier system between distributors, retailers, and consumers. In addition, the Division is responsible for the enforcement of State and federal laws and regulations regarding the sale and use of alcohol and tobacco products.

The ABD generates revenue for State and local governments from the net profit from the direct sale of alcohol, liquor license fees, excise tax on beer and wine, and civil penalties levied through administrative sanctions. The ABD transfers all profits to the State General Fund, Executive Branch agencies, and cities and counties to support city, county, and State programs. In recent years, the Division typically generates over \$100.0 million to support State and local programs. The funds are used for substance abuse treatment programs and local programs at the city and county level. The Division transfers additional funds to support Iowa beer and wine promotion.

### Iowa Alcoholic Beverages Commission

The Commission has five members appointed by the Governor and confirmed by the Senate. Commissioners are appointed for five-year staggered terms and eligible for one five-year reappointment. Commissioners are chosen on the basis of managerial ability and experience as business executives. The Commission acts as a policy-making body and serves in an advisory capacity to the Division administrator. Commissioners may review, affirm, reverse, or amend all actions of the administrator in the wholesale liquor sales operation and in the licensing and regulating of the alcoholic beverages industry.

### Facility

The facility housing the ABD is located in Ankeny and provides work space for the Division's three bureaus: Spirit & Distribution, Regulatory Compliance, and Financial & Asset Management. The State liquor warehouse is part of the facility and stocks more than 1,600 liquor products for distribution to the state's 1,300-plus Class E licensees. Weekly liquor orders (now available online) are filled at the warehouse, loaded onto tractor-trailers, and delivered by state truck drivers to retailers across Iowa.

### Funding

The Division receives a General Fund appropriation that in the last couple years has funded approximately two-thirds of the Division's operating budget. The remainder comes from receipts, refunds, and reimbursements.

In FY 2014, the ABD produced \$302.7 million in profits: \$90.6 million was transferred to the General Fund (\$19.4 million was earmarked for substance abuse treatment), \$20.6 million was transferred to the State Treasurer as beer and wine tax collections, \$3.6 million was remitted to cities and counties, and \$291,700 went to native wine and beer economic development.

### Related Statutes

Iowa Code chapter [123](#)

Iowa Administrative Code chapter [185](#)

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### More Information

Alcoholic Beverages Division, Department of Commerce: <http://www.iowaabd.com/>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Christin Mechler (515-281-6561) [christin.mechler@legis.iowa.gov](mailto:christin.mechler@legis.iowa.gov)



## Budget Unit: Professional Licensing Bureau

BU Number: 2170P480001

The Professional Licensing Bureau (PLB) is part of the Banking Division of the Department of Commerce. The agency was created in 1986 by state reorganization. In July, 2006, it became a Bureau of the Division of Banking. The Bureau oversees:

- Accountants
- Architects
- Engineers and Land Surveyors
- Landscape Architects
- Real Estate Brokers and Agents
- Real Estate Appraisers
- Interior Designers

The PLB provides support for the boards and commissions that govern each profession. The requirements for examination, licensing and regulation, review and investigation of complaints, licensee discipline, peer review committees, renewal requirements and the continuing education necessary for renewal are set by the boards and commission with assistance from the Bureau. There are approximately 33,000 in-state and out-of-state licensees under the Bureau's purview.

### Funding

For FY 2016, the Bureau received a General Fund appropriation of approximately \$601,500 and approximately 12.5 appropriated FTE positions.

### Related Statutes

Iowa Code chapter [542](#)

Iowa Administrative Code: [193 IAC](#) and [193G IAC](#)

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### More Information

Professional Licensing Bureau, Banking Division, Department of Commerce: <https://plb.iowa.gov/>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Christin Mechler (515-281-6561) [christin.mechler@legis.iowa.gov](mailto:christin.mechler@legis.iowa.gov)

## Budget Unit – Governor/Lt Governor's Office

BU Number: 3500C710001

### Purpose and History

The position of State Governor was created in 1857 by Article IV, Section 1, of the Iowa Constitution. The Governor is elected by a statewide popular vote and serves a four-year term. The duties and responsibilities of the Office are specified in Iowa Code chapter 7.

The functions of the Governor's Office consist of the following:

- Managing the Executive Branch and implementing policies and programs in accordance with State law.
- Preparing and submitting the Governor's annual legislative program and budget.
- Reviewing bills presented to the Governor for signature following final legislative action.
- Making required appointments to boards and commissions and the Judiciary.
- Working with State departments to provide direction on the desired course of State government.
- Responding to and resolving constituent requests for assistance and information.
- Fulfilling statutory obligations in the area of executive clemency.
- Writing and producing Governor's proclamations for Iowa citizens and associations.
- Supervises the administrative rules promulgation process, coordinates rules review with the Legislative Branch, and assists in the publication of the Iowa Administrative Code.
- Promoting the interests of State Government before Congress, federal agencies, national associations, and other organizations. The Office influences the development of national policies affecting State Government, business and industry, and citizens. The Office also monitors federal budget policies and promotes initiatives for State Government.

### Funding – State General Fund

The Governor's Office receives an annual appropriation from the General Fund to fund the majority of the operational cost of the Office.

### Related Statutes and Administrative Rules

Iowa Code chapter 7

### More Information

Office of the Governor: <https://governor.iowa.gov/>

National Governors Association: <http://www.nga.org/cms/home.html>

Iowa General Assembly: <http://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Jennifer Acton (515-281-7846) [jennifer.acton@legis.iowa.gov](mailto:jennifer.acton@legis.iowa.gov)



## Budget Unit – Terrace Hill Quarters

BU Number: 350C730001

### **Purpose**

The functions funded by the Terrace Hill Quarters appropriation consist of the following:

- Provides for staffing and expenses of the overall operation of Terrace Hill National Historic Landmark and Iowa Governor's Residence.
- Provides daily food preparation and housekeeping services for the Governor and the Governor's family.
- The grounds are maintained by the Department of Administrative Services.

### **Funding – State General Fund**

The Governor's Office receives an annual appropriation from the General Fund to fund the staffing needs.

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### **More Information**

Budget Schedules and Related Documents

Terrace Hill Commission: <https://openup.iowa.gov/board/Terrace+Hill+Commission/133/>

Iowa General Assembly: <http://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Ron Robinson (515-281-6256) [ron.robinson@legis.state.ia.us](mailto:ron.robinson@legis.state.ia.us)

## Budget Unit: Governor's Office of Drug Control Policy

BU Number: 6420C050001

### Background

The Governor's Alliance on Substance Abuse (GASA), the predecessor agency to the Governor's Office of Drug Control Policy (ODCP), was established in 1987 under the jurisdiction of the Department of Public Health (DPH). In 1990, legislative action made GASA an independent agency called the Office of the Drug Enforcement and Abuse Prevention Coordinator, with an overall mission of facilitating coordination among State agencies and resources within the criminal justice/law enforcement system. The ODCP officially came into existence on July 1, 2000, when legislation changed the name and title of the Drug Enforcement and Abuse Prevention Coordinator to the Drug Policy Coordinator.

### Operations

The Agency's mission is to serve as a leader and a catalyst for improving the health and safety of all Iowans by promoting strategic approaches and collaboration to reduce drug use and related crime. The Agency has two core functions with associated services, products, and activities in place to support it. The core functions and services are:

- **Core Function: Advocacy** – In order to enhance coordination and provide leadership and education to improve Iowa's response to drug use and related crime, the ODCP strategically coordinates efforts among local, State, and federal agencies to efficiently reduce substance abuse and related problems. The Agency also works to execute strategies that reduce medicine misuse/abuse and enhance prevention, treatment, and enforcement efforts. This includes prescription drug and opiate drug abuse.
- **Service: Drug Control Policy Guidelines and Program Coordination** – In order to promote evidence-based programs, promising innovations, and policy changes to reduce the supply and demand for illegal drugs, the ODCP facilitates program and policy development that is up to date with the changes in the nature and scope of substance abuse and drug manufacturing/distribution. The Agency also works to promote a high level of collaboration among State agencies to identify and refine effective drug control policy, and compliance with and enforcement of new Iowa laws. Training and guidance are also provided by the Agency to support compliance with Iowa laws regarding the regulation of pseudoephedrine, a key meth precursor.
- **Core Function: Community Coordination and Development** – With the fair administration of federal grant funds and other resources that help strengthen local and State drug enforcement and treatment efforts, the ODCP actively works to improve the ability of State and local governments and private partners to enforce drug laws and provide prevention and treatment services. Many of these efforts focus on criminal offenders and center on abuse prevention efforts at the community level.
- **Service: Drug Control Program Development and Evaluation** – Through the support provided by performance-based grant resources and their management, the ODCP coordinates drug enforcement efforts across geographic and governmental jurisdictional boundaries to enhance public safety by interdicting illegal drug trafficking efforts in Iowa. Along with the collaborative efforts to investigate drug trafficking organization, the Agency provides infrastructure and resources to support the criminal justice system statewide.

### Funding

The ODCP is funded by a combination of State General Fund and federal grant moneys. In FY 2016, the ODCP received a General Fund appropriation of \$450,000 and 4.0 FTE positions.

### Related Statutes

Iowa Code chapter [80E](#)

### More Information

Governor's Office of Drug Control Policy: <http://www.iowa.gov/odcp/index.html>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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## Budget Unit: Department of Human Rights (DHR) - Central Administration

BU Number: 3790J710001

### Purpose and History

The Department of Human Rights (DHR) receives a General Fund appropriation for Central Administration in the Administration and Regulation Appropriations Act each year. This appropriation funds the centralized administrative operations of the Department.

Duties of the Division include:

- promoting the services of other DHR divisions/programs among their respective clientele and the general public.
- maintaining fiscal accountability for all funds received by the Department.
- approving and processing personnel transactions and payroll.
- coordinating purchasing activities.
- providing administrative and clerical support.
- promoting cooperative efforts among staff and programs.
- supporting the various divisions in the development of their respective administrative rules.
- assisting in the development, compilation, and dissemination of information to and from the DHR divisions on issues regarding their operations, activities and special populations they serve.

The Iowa Department of Human Rights includes the following divisions and offices:

- Division of Central Administration
- Division of Criminal and Juvenile Justice Planning (CJJP)
- Division of Community Action Agencies
- Division of Community Advocacy and Services (CAS)
- Office of Asian and Pacific Islanders
- Office for Deaf Services
- Office for Latino Affairs
- Office for Native American
- Office for Persons with Disabilities
- Office on Status of African-Americans
- Office on the Status of Women

### Funding

For the four years ending with FY 2014, total funding has averaged \$24.0 million annually, with \$23.7 million contributed from federal funds and \$0.3 million from the General Fund.

### Related Statutes and Administrative Rules

Iowa Code 216A, 2.56, 7E.5, 16.100A, 48A.19, 80E.2, 84A.6, 101C.3, 135.109, 225B.4, 225C.23, 232.147, 237.3, 241.3, 303.3C, 356.37, 476.20, 476.51, 476.66, 477.5, 541A.1, 622A.7, 622B.1, 622B.4, 692.15, 804.31, and 901B.1

Iowa Administrative Code: 421, 427, 428, 429, 431, 433, 434, 435, and 436

### More Information

Department of Human Rights: <http://www.humanrights.iowa.gov/index.html>

Iowa General Assembly: <https://www.legis.iowa.gov/>

LSA Staff Contact: Ron Robison (515-281-6256) [ron.robison@legis.iowa.gov](mailto:ron.robison@legis.iowa.gov)

## Budget Unit: Community Advocacy and Services Division, Department of Human Rights

BU Number: 3790J720001.0

### Overview

The Division of Community Advocacy and Services (CAS) is a Division within the Department of Human Rights (DHR). The CAS promotes diversity and links underserved and underrepresented persons with government support and/or services. For example, the CAS staff offer individualized services that help non-English-speaking persons access interpreting services so they can receive health care, educate private sector employers about the value of hiring persons with disabilities, and promote laws and policies to eliminate discrimination and create equity. The Division also offers youth programming promoting gender equality and leadership skills.

The CAS oversees eight offices that work together to study issues affecting groups that have a history of being marginalized. Each office administers programs and advocates for policies that support greater success for its service populations. In addition, each office is responsible for collecting and analyzing data regarding these populations as well. The data assists in determining programming and helps to expand culturally affirmative services throughout State government. The groups served by these offices are:

- Asian and Pacific Islanders
- Deaf and Hearing Impaired
- Latinos
- Native Americans
- Persons with Disabilities
- African Americans
- Women
- Iowa Youth Congress

### Funding

For FY 2016, the CAS received an allocation of the General Fund appropriation to the DHR through the Administration and Regulation Appropriations Subcommittee of approximately \$1.0 million and a staff of approximately 9.0 appropriated FTE positions.

### Related Statutes

Iowa Code chapter [216A](#)

Iowa Administrative Code chapters [429](#) through [436](#)

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### More Information

Department of Human Rights: <http://www.humanrights.iowa.gov/index.html>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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## Budget Unit: Department of Inspections and Appeals - Administration Division

BU Number: 427Q610001

### Description

The Administration Division of the Department of Inspections and Appeals (DIA) provides centralized support services and coordination for the Department. The Director's Office staff oversee all strategic planning, legislative affairs, administrative rulemaking, personnel, and public information activities for the Department. The Division also includes the Food and Consumer Safety Bureau, Social and Charitable Gambling Unit, and the Targeted Small Business (TSB) Certification Program.

- **Food and Consumer Safety Bureau.** The Bureau is responsible for administering and enforcing the Iowa Food Code (Iowa Code chapter 137F) by conducting food safety inspections to prevent foodborne illnesses at grocery stores, restaurants, convenience stores, and food processing plants. The Iowa Food Code is based on food safety recommendations developed by the Food and Drug Administration (FDA), in consultation with representatives from the food industry and regulators. The DIA also contracts with local health agencies to conduct inspections.
- **Social and Charitable Gambling Program.** This Program administers Iowa Code [chapter 99B](#), to regulate games of skill or chance, raffles, bingo, social gambling, and amusement devices. Qualified organizations may obtain a social or charitable gambling license to conduct fundraising activities benefiting educational, civic, public, charitable, patriotic, or religious purposes. Gambling receipts are subject to Iowa sales tax, including nonprofit organizations. A Social Gambling License authorizes small stakes card and parlor games (such as cribbage, euchre, hearts, checkers, chess, dominoes, etc.) between individuals. When held by a beer or liquor establishment, it also permits sports-betting pools.
- **Targeted Small Business (TSB) Certification Program.** The TSB Certification Program certifies businesses owned, operated, and actively managed by women, minority group members, or persons with disabilities. Certified TSBs are eligible to apply for low-interest loans and equity grants through the Iowa Economic Development Authority (IEDA). Also, State purchasing officers consider TSBs when seeking bids for State-purchased goods and services.
- **Indian gaming compacts.** The DIA serves as Iowa's lead contact for Indian gaming compacts. The Director is authorized to enter into and implement agreements or compacts between the State of Iowa and Native American tribes located in the state as per the authority of the Indian Gaming Regulatory Act (25 U.S.C section 2701 et seq.). This insures that the agreements or compacts contain provisions intended to implement the policies and objectives of the Indian Gaming Regulatory Act. Iowa has three tribal gaming compacts that were first negotiated in 1992 and authorize casino-type gaming in the State. Iowa has compacts with the Winnebago and Omaha Tribes of Nebraska and the Sac and Fox Tribe of the Mississippi in Iowa.

### Funding

The Administration Division has a budget of approximately \$1.5 million annually. The Division receives a General Fund appropriation of approximately \$550,000 and about one-third of the remainder is from federal support and the other two-thirds is from governmental transfers.

### Related Statutes

Iowa Code chapter [10A](#), [137F](#), and [99B](#)  
Iowa Administrative Code chapter [481](#)

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### More Information

Department of Inspections and Appeals, Administration Division: [https://dia-hfd.iowa.gov/DIA\\_HFD/Process.do](https://dia-hfd.iowa.gov/DIA_HFD/Process.do)

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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## Budget Unit: Administrative Hearings Division, Department of Inspection and Appeals

BU Number: 4270Q630001.0

### Overview

The Administrative Hearings Division is one of four divisions within the Department of Inspections and Appeals. The Division holds contested case hearings involving individuals objecting to an adverse action taken by a State department or agency. During a contested case hearing, individuals may present evidence and testimony to refute the department's action. An Administrative Law Judge (ALJ) is assigned to conduct the case and hears the facts for the issue in question. At the conclusion of the hearing, the ALJ issues a proposed decision based on the evidence provided. The proposed decision may sustain, reject, or modify the initial action taken by the department or agency. Any party can appeal the proposed decision to the State agency that initiated the action, and the agency can also review a proposed decision on its own motion. The agency has the authority to sustain, reject, or modify the proposed decision. Iowa law and the Department's administrative rules specify how contested case hearings are conducted.

Nearly two-thirds of all the Division's contested case hearings involve suspensions or revocations of driver's licenses by the Iowa Department of Transportation (DOT). Of the remaining cases, the majority involve individuals contesting suspension or termination of entitlements by the Iowa Department of Human Services (DHS). In addition to the DOT and the DHS cases, the Division conducts administrative hearings for nearly all State departments and licensing boards. The Department also handles appeals by Iowans that have been denied a permit to acquire firearms or carry weapons or cases where a permit has been suspended or revoked by the sheriff or the Commissioner of Public Safety.

### Staffing and Funding

For FY 2016, the Administrative Hearings Division received a General Fund appropriation of \$679,000 and a staff of 23.0 appropriated FTE positions.

### Related Statutes

Iowa Code chapter [10A](#)

Iowa Administrative Code: [481 IAC](#)

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### More Information

Administrative Hearings Division, Department of Inspections and Appeals: <http://www.dia.iowa.gov/page10.html>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Christin Mechler (515-281-6561) [christin.mechler@legis.iowa.gov](mailto:christin.mechler@legis.iowa.gov)

## Budget Unit: Investigations Division, Department of Inspections and Appeals

BU Number: 4270Q640001.0

### Overview

The Investigations Division is one of four divisions in the Department of Inspections and Appeals (DIA). The Division investigates alleged fraud in the State's public assistance programs including the theft of warrants, Medicaid fraud by health care providers, and conducts professional practice investigations on behalf of State licensing boards. The Division also reviews applications for public assistance to prevent the issuance of funds to ineligible individuals, and initiates recovery actions to recoup overpayments when individuals fraudulently receive public assistance.

The Division performs expenditure audits of local Department of Human Services (DHS) offices to determine eligibility for federal fund reimbursement for operating expenses. These DHS audits ensure compliance with applicable State and federal funding requirements. The Division also conducts health care audits at residential care facilities, nursing facilities, and residential and intermediate care facilities for the mentally retarded. Audit findings are used to assist in determining whether Medicaid reimbursement procedures meet participation requirements.

Staff in the Medicaid Fraud Control Unit conduct investigations of alleged abuse and neglect of residents in long-term care facilities that receive Medicaid reimbursements from the federal government. Investigators also look into allegations that residents have been defrauded of personal funds or possessions.

When abuse or fraud is substantiated, the Division works with local law enforcement officials to bring the offenders to trial. When Medicaid fraud is suspected, the DIA often works side-by-side with investigators from the Federal Bureau of Investigation, the U.S. Postal Service, and other State and federal law enforcement agencies.

### Funding and Staffing

For FY 2016, the Investigations Division received a General Fund appropriation of \$2.6 million and a staff of 55.0 appropriated FTE positions.

### Related Statutes

Iowa Code chapter [10A](#)  
Iowa Administrative Code: [481 IAC](#)

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### More Information

Investigations Division, Department of Inspections and Appeals: <http://www.dia.iowa.gov/page15.html>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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## Budget Unit: Department of Inspections and Appeals - Health Facilities Division

BU Number: 4270Q650001

The Health Facilities Division of the Iowa Department of Inspections and Appeals is the designated State survey and certification agency responsible for inspecting and licensing or certifying various health care entities, health care providers, and health care suppliers operating in the State of Iowa. Entities subject to the Department's oversight and regulation include nursing facilities, skilled nursing facilities, residential care facilities, intermediate care facilities for the intellectually disabled, hospitals, hospices, home health agencies, programs and facilities caring for children, assisted living programs, and elder group homes.

Health Facilities Division personnel also investigate complaints alleging improper care or treatment of patients, residents, and tenants in licensed and certified entities. By law the Division has the authority to investigate complaints of a health care entity alleging a violation of licensing rules under Iowa Administrative Rules or the applicable federal regulations. Complaints alleging improper care in assisted living programs, elder group homes, and adult day care are investigated by the Adult Services Bureau within the Division. Complaints are investigated onsite by survey staff. Depending on the nature of the allegation the complaint investigation process includes observations, resident interviews, and/or records review.

The Division also:

- Investigates complaints of hospitals violating licensing rules under Iowa Code chapter 135B. If the hospital is accredited by the Joint Commission on the Accreditation of Healthcare Organizations (JCAHO) or the American Osteopathic Association (AOA), the Division must obtain the approval of the Centers for Medicare and Medicaid Services before initiating a complaint investigation or the investigation of an accredited hospital cannot be initiated.
- Operates the Best Practices Program to encourage long-term care nursing facilities to share new and innovative approaches to resident care. The Program makes available to health care providers a variety of identified practices that have been shown to be effective in long-term care settings. The highlighted practices are posted to the Health Facilities Division website.
- Provides a Direct Care Worker (DCW) webpage. The webpage provides certified nursing assistants access to the Iowa Direct Care Worker Registry to apply for registration and to edit and update registration information. It also provides access to the administrative rules with the training requirements for certified nursing assistants, certified medication aides, and nutritional assistants.
- Maintains a list of certified nursing assistants (CNAs) qualified by education, training, and testing to work in federally certified long-term care facilities. The list is used by health care facilities to recruit workers. Federal regulations require Medicare and Medicaid-certified facilities to check the Direct Care Worker Registry to verify that certified nursing assistants are eligible to work in those facilities.
- Maintains inspection reports and final findings of complaint investigations for a wide variety of Iowa health care entities. Reports for nursing facilities, residential care facilities, intermediate care facilities, and assisted living programs are available online.

### Funding

The Division has an annual budget of just over \$14.0 million. Approximately \$5.0 million comes from State General Fund appropriations, and most of the remainder is federal funding.

### Related Statutes

Iowa Code chapter 10A

Iowa Administrative Code chapter 481.50

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### More Information

Department of Inspections and Appeals, Health Facilities Division: [https://dia-hfd.iowa.gov/DIA\\_HFD/Process.do](https://dia-hfd.iowa.gov/DIA_HFD/Process.do)

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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## Budget Unit: Employment Appeal Board - Department of Inspections and Appeals

BU Number: 4270Q510001

### Description

The Employment Appeal Board authority and duties are specified in Iowa Code section 10A.601. The Board is administratively attached to the Department of Inspections and Appeals (DIA). It is a three-member board that serves as the final administrative law forum for appeals. The three members of the Board are appointed by the Governor and confirmed by the Senate. They are selected to represent employers, employees, and the general public. The Board has authority to hear appeals for the following:

- Personnel actions under Iowa Code chapter 8A.
- Peace officer and Capitol Security discharges under Iowa Code chapter 80.
- Occupational Safety and Health Act citations under Iowa Code chapter 88.
- Construction contractor registration citations under Iowa Code chapter 91C.
- Unemployment insurance appeals under Iowa Code chapter 96.
- Iowa Public Employees Retirement System (IPERS) appeals under Iowa Code chapter 97B.

### Funding

The Board has an annual budget of approximately \$1.1 million. Approximately \$42,000 comes from a General Fund appropriation and the remainder is from the federal government based on the number of appeals heard and the time taken to render a decision.

### Related Statutes and Administrative Rules

Iowa Code 7E.6, 10A.104, 10A.403, 10A.601, 68B.35, 80.15, 88.1, 88.3, 88.6, 88.8, 89.13, 91C.8, 96.6, 96.11, 96.19, 97B.20B, 97B.27

Iowa Administrative Code 486

### More Information

Department of Inspections and Appeals, Employment Appeal Board: <http://dia.iowa.gov/page17.html>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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## Budget Unit: Child Advocacy Board - Department of Inspection and Appeals

BU Number: 4270Q500001

### Background

The Iowa Child Advocacy Board (ICAB) is administratively attached to the Department of Inspections and Appeals (DIA) but is an independent Board that provides for citizen involvement in child welfare issues. The Board is composed of nine members appointed by the Governor of Iowa and confirmed by the Iowa Senate. The Board is responsible for establishing policies and procedures for two volunteer child advocacy programs: the Court Appointed Special Advocate (CASA) program and the Foster Care Review Boards (FCRB) program. Citizen volunteers for these two programs work with abused and neglected children. The ICAB annually reports on issues affecting children in the Iowa child welfare system and offers recommendations for improvements.

**Iowa Court Appointed Special Advocate Program:** The Iowa Court Appointed Special Advocate Program recruits, trains, and supports community volunteers to serve as a voice in court for abused and neglected children and works to ensure that each child is living in a safe, permanent and nurturing home. The CASA volunteers must be able to think independently, use good judgment in difficult situations, and communicate effectively, both verbally and in writing. Volunteers are expected to serve at least a one-year commitment unless the child's case is closed by the Court earlier. Applicants go through an intensive screening process, have a criminal history check, and provide references.

**Iowa Foster Care Review Board Program:** During the 1970s, the nation became aware that the child welfare system was struggling to keep up with the growing numbers of children entering out-of-home placements and the lack of continuity and planning. Children moved from placement to placement, without specific plans to establish permanency and stability. In 1980, a federal law was enacted that required every state to provide individually written case permanency plans for every foster child. Progress was to be reviewed by a court or administrative review panel at least every six months. In response, the Iowa Citizen Foster Care Review Board (FCRB) Program was established in 1984. The Program began with pilot projects in certain counties in cooperation with the Juvenile Court system and the DHS. The Program expanded as funding permitted. The new law required that trained citizen volunteers provide oversight to help assure the welfare of abused and neglected children. The FCRB was placed under the auspices of the Iowa Child Advocacy Board in July 2002.

The Iowa Foster Care Review Board Program recruits, trains, and supports community volunteers to serve on local community boards with the goal of providing permanency for children placed in foster care. Persons age 21 and older can apply to serve on the Board. Volunteers commit to a two-year term and go through a criminal and background check. There are local boards in 50 counties with some counties having more than one active board. The boards meet monthly to review the status of children that have been removed from their parents. Advisory recommendations in the best interest of the child are provided by the boards to the Court and other system officials.

### Funding

The ICAB receives an annual General Fund appropriation of approximately \$2.7 million and a little less than \$500,000 from other sources bringing the total annual budget to just over \$3.1 million.

### Related Statutes and Administrative Rules

Iowa Code Chapter [10A](#) and Iowa Code section [237.16](#)  
Iowa Administrative Code chapter [489](#)

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### More Information

Department of Inspections and Appeals, Iowa Child Advocacy Board: <https://childadvocacy.iowa.gov/>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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## Budget Unit: Food and Consumer Safety Bureau, Department of Inspections and Appeals

BU Number: 4270Q750001

### Overview

The Food and Consumer Safety Bureau is located in the Administration Division of the Department of Inspections and Appeals. The Bureau is responsible for administering and enforcing the Iowa Food Code (Iowa Code chapter 137F) by conducting food safety inspections at food establishments (grocery stores, restaurants, and convenience stores), food processing plants, school concession stands, and mobile food units (food trucks). The purpose of the Iowa Food Code is to "safeguard the public health and provide to consumers, food that is safe, unadulterated and honestly prepared." In addition to grocery stores, restaurants, and convenience stores, the Bureau deals with bed and breakfast homes and inns, farmers markets and temporary food establishments, egg handlers, and home food establishments. The Bureau also maintains a restaurant inspection website where visitors can view and obtain the latest inspection reports for the above-mentioned Iowa establishments.

All food establishments in Iowa are inspected according to the Iowa Food Code. The Food Code is based on food safety recommendations developed by the federal Food and Drug Administration, in consultation with representatives from the food industry and regulators. The Food Code is based on scientifically developed factors focusing on public health and the prevention of foodborne illness.

### Funding and Staffing

For FY 2016, the Food and Consumer Safety Bureau received a General Fund appropriation of \$1.3 million and a staff of approximately 23.0 appropriated FTE positions.

### Related Statutes

Iowa Code chapters [10A](#) and [137F](#)  
Iowa Administrative Code [481 IAC](#)

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### More Information

Food and Consumer Safety Bureau, Department of Inspections and Appeals: <http://www.dia.iowa.gov/page3.html>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Christin Mechler (515-281-6561) [christin.mechler@legis.iowa.gov](mailto:christin.mechler@legis.iowa.gov)

## Budget Unit: Department of Management

BU Number: 5320D010001

### Overview

The Department of Management (DOM), sometimes referred to as the Governor's Budget Office, was created to integrate budgeting with planning for decision-making within the Executive Branch. The mission of the Department is to lead enterprise planning and coordinate enterprise governance systems through strategic planning, to operate as a finance and accountability center, and to promote and coordinate the implementation of the Governor's agenda. The Department's key services, products, and activities include:

- Budget development and oversight.
- Governance system development and oversight for the Accountable Government Act (AGA), including strategic and performance planning and performance auditing.
- Policy development and analysis.
- Revenue estimating and economic forecasting.
- Community empowerment coordination for early childhood.
- Continuous improvement/Lean implementation.
- Enterprise project management.
- State Appeal Board administration.
- Local government budget support.
- Utility tax replacement administration.
- Collective bargaining support.

### Funding

For FY 2016, the DOM received a General Fund appropriation of approximately \$2.6 million, and a staff of 20.6 appropriated FTE positions. The Department also receives an annual appropriation from the Road Use Tax Fund (RUTF) for the work the Department does in assisting the Department of Transportation (DOT).

### Related Statutes

Iowa Code chapter [8](#)

Iowa Administrative Code: [541 IAC](#)

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### More Information

Department of Management: <http://www.dom.state.ia.us/>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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## Budget Unit: Iowa Public Information Board

BU Number: 5920P220001

### Background

The Iowa Public Information Board (IPIB) was created by SF 430 (Public Information Board Act) during the 2012 Legislative Session. The Board is an independent agency that was created to deal with open government concerns, to bring consistency to the interpretation of open meetings and public record laws, and to provide an alternative for the enforcement of these laws. The Governor made the first Board appointments in late FY 2012, and the Board began meeting in July 2012 to organize, develop administrative rules, and participate in the budgeting process. As of FY 2014, the Board was fully operational and began meeting monthly to discuss complaints, contested cases, and issue declaratory orders and advisory opinions.

### Operations

Pursuant to Iowa Code chapters 21 and 22, the Board has the authority to issue both informal advice and declaratory orders to enforce laws regarding the State's open meetings and records laws. When requested, IPIB staff is also available to offer advisory opinions and formal rulings. The Board also offers training to local and State agencies, disseminates information regarding relevant transparency issues, investigates complaints and subpoena information, seeks resolution of disputes, and is able to impose civil penalties and other appropriate remedies to enforce the open meetings and public records laws. As of the close of CY 2014, the IPIB staff has processed 811 cases. The majority of these cases consisted of informal requests. Four declaratory orders were filed and seven formal advisory opinions were disbursed.

### Staffing

The Board consists of nine members appointed by the Governor and confirmed by the Senate, along with three full-time employees – an executive director, deputy director, and an administrative assistant. When contested cases come before the IPIB, the executive director typically serves as counsel to the Board, and the deputy director prosecutes contested cases. In a case where the executive director and the deputy director cannot serve as counsel to the Board, the Board relies on the Attorney General's staff for consultation and advice. If necessary, the Attorney General's staff will defend the Board in court.

### Funding

For FY 2016, the Board received a State General Fund appropriation of \$350,000 and 3.0 FTE positions.

### Related Statutes

Iowa Code chapter 21, 22, and 23  
Iowa Administrative Code: 497 IAC

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### More Information

Iowa Public Information Board: <https://ipib.iowa.gov/>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Christin Mechler (515-281-6561) [christin.mechler@legis.iowa.gov](mailto:christin.mechler@legis.iowa.gov)

## Budget Unit: Department of Revenue

BU Number: 6250T010001.0

The Department of Revenue is responsible for the administration of the major sources of state and local tax revenue. The Department is structured along functional lines and divided into six divisions. The responsibilities for tax administration include the collection of various revenue sources totaling nearly \$9.0 billion. The Department is also in charge of administering various property tax-related functions performed by local government officials.

The major divisions of the Department include:

- The **Internal Services Division** is responsible for general management of the Department. The Division administers the Department's budget, provides centralized accounting services within the Department, performs personnel, payroll, and training functions, and assists with strategic planning and program measurement. It also oversees the procurement process for the Department and maintains facilities management.
- The **Property Tax Division** assists local governments in making property tax assessments fair and consistent by acting as the general supervisor over the administration of property tax laws. The Division focuses its work on four separate areas:
  - **Equalization:** The Division issues tax equalizations to county auditors each odd-numbered year. These orders are based on aggregate abstract valuations and median sales ratios. Assessment limitations for residential and agricultural property classes are calculated annually.
  - **Assessor Education:** This focus area of the Division administers assessor and deputy examinations and is responsible for maintaining their registries. Technical assistance and educational programs are provided to both assessor and boards of tax review. The Division also provides opportunities for continuing education for both assessors and deputy examiners in order to fulfill and maintain their education requirements.
  - **Central Assessment & Appraisal:** This Division is responsible for annually assessing telephone, railroad, pipeline and water companies, as well as administering the replacement tax for gas and electric utility companies. It provides appraisal support for tax equalization procedures and technical assistance for appraisal practices.
  - **Local Government, Credits, Exemptions & Transfer Tax:** The focus area of the Division provides general and technical assistance to local governments regarding property tax issues, including tax credits and exemptions. It also provides reimbursement for state-funded credits and exemptions.
- The **Tax Management Division** has three sections:
  - The **Collections Section** operates the accounts receivable system for the Department, contacts taxpayers that do not pay their accounts by the expiration of the appeal period, issues bills for the Department, coordinates the Department's collection activities, and provides collection services to other state agencies.
  - The **Processing Section** maintains the individual and business registration system for sales, withholding, and motor fuel licensing and permits. It also processes all income, sales, and withholding tax returns, and captures tax return data to maintain a comprehensive record system.
  - The **Compliance Section** issues refunds, adjustments, and assessments based on the outcome of field audits conducted throughout Iowa. The audits include office examinations of returns and other related tax documents.

### More Information

Department of Revenue: <http://iowa.gov/tax/index.html>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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## Budget Unit: Department of Revenue

- The **Research and Analysis Division** performs specific types of analysis. They are:
  - **Tax Research & Program Analysis:** This type of analysis estimates the fiscal impact of proposed State and federal tax legislation. This part of the Division prepares monthly reports that track the direction of Iowa's economy, as well as annual individual sales income tax statistical reports. Through a complete and unbiased study of tax credits, the Division also tracks, analyzes, and forecasts tax receipts and refunds, providing support to the members of the State Revenue Estimating Conference (REC) and members of the General Assembly. The Division also administers the Tax Credit Tracking and Analysis Program, and posts Department data on the Iowa Datashare website.
  - **Performance Analysis:** This Division prepares visual presentations of Department key performance indicators, also assisting other Divisions in the tracking of performance measures as well. In addition to the Department annual reports, the Division also prepares various legislatively mandated reports and conducts analysis for other third-party customers.
- The **Policy and Communications Division** has four sections and operates with the philosophy that a knowledgeable taxpayer voluntarily complies with the tax laws and this, in turn, increases revenue collections. The Division believes that new and expanded tax programs promote voluntary compliance through education and information services.
  - The Taxpayer Services Section consists of Taxpayer Service Specialists that assist more than one million taxpayers by telephone, e-mail, mail, Internet, or in person and assist with business and income tax electronic filings.
  - The Audit Services Section works to resolve protests through informal settlement or through formal proceedings that include appeals to the Director, the State Board of Tax Review, and Iowa District Court. Staff works with the Attorney General's office to review protests, obtain information on each case, and represents the Department.
  - The Tax Policy Analysis Section writes administrative rules, prepares formal rulings, compiles topical papers, responds to complex written and oral inquiries related to tax law and policy, drafts legislation, and monitors the legislative process.
  - The Communications Section researches, writes, and produces educational materials in a variety of media. Section staff provides training for taxpayers and preparers, and manage the Department's website and social media output.

### Funding

For FY 2016, the Department of Revenue operations budget unit has a General Fund appropriation of approximately \$17.9 million and a staff of approximately 228.0 appropriated FTE positions.

### Related Statutes

Iowa Code chapter [421](#) through [453D](#)

Iowa Administrative Code Chapter [701 IAC](#)

## Budget Unit: Secretary of State

BU Number: 6350D730001

### Purpose and History

The Office of Secretary of State was created in 1857 in Article IV, Section 22, of the Iowa Constitution. The duties of the Office are spelled out in Iowa Code chapter 9. The mission of the Office of the Secretary of State is to provide access to information about businesses in Iowa conveniently and economically, ensure election integrity and access to voting for Iowa citizens, and encourage Iowans to become civically engaged.

### Structure

The Office of the Secretary of State is comprised of two basic functions:

**Business Services Division** – The appropriation allows the Secretary of State to:

- Review, process, approve, and file, on a limited basis, statutory documents relating to domestic and foreign business entities operating within Iowa.
- Handle fictitious names and trademarks, process annual and biennial reports, and administer the Corporate and Partnership Farming Act.
- Examine, process, file, and provide information to the public concerning recorded documents relating to Revised Article 9 of the Uniform Commercial Code.
- Issue and renew notary commissions and revoke commissions when warranted.
- Accept legal service of original notices.
- Perform accounting, budgeting, purchasing, data processing, and personnel functions for the Office.
- Image or otherwise preserve all permanent records and provide certified copies upon request.

The Division also manages the State Land Office, preserves the Official Acts of the General Assembly and the Iowa Constitution; and files oaths of office for appointed and elected officials. The Office serves as the repository for city records concerning incorporations, boundaries, and other filings. The Secretary of State also oversees travel agencies, transient merchants, postsecondary schools, and instructional schools. In the past, the Office also published the Iowa Official Register; however, that duty was transferred to the Legislative Services Agency in FY 2004.

The Secretary is the principal filing officer for over 75,000 corporations, limited partnerships, family farm corporations, and trademarks. As a central filing agency for corporations, the Office registers corporations to legitimize their status as legal entities within the State. The Office also maintains the official record of Uniform Commercial Code (UCC) liens. The Office serves the business community by providing information needed by investors and persons conducting business with corporations operating in Iowa.

**Elections and Voter Registration Division** – The Secretary of State serves as the State Commission of Elections. The primary functions of the Elections and Voter Registration Division are to coordinate and supervise all elections in Iowa, promote voter education and participation, and provide training to local election officials. As the supervisor of elections, the Office conducts the statewide canvass of votes and certifies the results of Iowa and federal elections, including preliminary results on the night of the primary and general elections. The Division oversees the activities of county election commissioners, prescribes uniform election practices and procedures, prescribes necessary forms required for the conduct of elections, and publishes a summary of proposed constitutional amendments. The Office also appoints the Board of Voting Machine Examiners and coordinates its activities. In addition, the Office is charged with implementation of the federal Help America Vote Act (HAVA).

The Secretary of State is also the State Commissioner of Voter Registration and is responsible for administration of the National Voter Registration Act of 1993. The Secretary (or designee) chairs the Voter Registration Commission. The Office is responsible for the maintenance of the statewide voter registration in conjunction with county commissioners.

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### More Information

Iowa Secretary of State: <http://sos.iowa.gov/>

Secretary of State Offices of All U.S. States & Territories: <http://entrepreneurs.about.com/od/generalresources/a/secretarystate.htm>

Iowa State Association of County Auditors: <http://www.iowaauditors.org/>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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**Safe At Home Program** – During the 2015 Legislative Session, HF 585 (Victims of Violence, Information Protections, Criminal Surcharge Act) was enacted and created the Safe At Home Program in the Secretary of State's Office. The Secretary of State is charged with the administration and implementation of the Safe At Home Program, an address confidentiality program for survivors of domestic violence. Under this Program, the Secretary of State will forward all first class mail to enrolled participants to keep their residential address confidential. Voter registration and voting records are kept private for Program participants.

**Funding – State General Fund**

The Secretary of State receives an annual appropriation from the General Fund for the majority of the operational costs of the Office.

**Other Sources of Revenue**

In addition to the General Fund appropriation, the Office receives operating revenues from certain fees that are charged for various services and publications. These revenues include filing fees for various entities conducting business in Iowa including: cooperative associations, limited liability companies and partnerships, for-profit corporations, and nonprofit corporations. The Office also collects fees related to liens, registering notaries public and trademarks, and providing copies of various certified documents.

**Related Statutes and Administrative Rules**

Iowa Code chapter 9  
Iowa Administrative Code 721 IAC

## Budget Unit: Treasurer of State

BU Number: 6550D860001

### Purpose and History

The position of Treasurer of State was created in 1857 by Article IV, Section 22, of the Iowa Constitution. The Treasurer is elected by a statewide popular vote and serves a four-year term. The duties and responsibilities of the Treasurer are specified in Iowa Code chapter 12. In general, the responsibilities of the Treasurer include the following:

- Serves as the State's cash manager. The Treasurer coordinates the financial services used by State agencies and maintains custody of State funds. The Treasurer processes receipts, makes disbursements, and invests all State funds. The Treasurer accounts for State funds on a cash basis and balances regularly with financial institutions and the Department of Administrative Services.
- Coordinates the issuance of debt by State agencies and authorities, invests bond proceeds, and manages lease-purchase financing for State agencies.
- Administers the investment of two State pension funds: the Peace Officer's Retirement Fund and the Judicial Retirement Fund. The Treasurer serves as the custodian for these funds, as well as the Iowa Public Employees' Retirement (IPERS) Fund.
- Prepares an annual report of the bonded indebtedness of public units in the State.
- Administers Iowa's 529 college savings plans under the Iowa Educational Savings Plan Trust in accordance with Iowa Code chapter 12D (also known as the College Savings Iowa Program). The Trust was created to provide Iowa families with a way to save for future education expenses while benefiting from State and federal tax incentives. Iowa has two 529 college savings plans: College Savings Iowa (sold directly) and the Iowa Advisor 529 plan (sold by advisors).
- Manages unclaimed property that is remitted to the State under Iowa Code chapter 556. Property is held until it is claimed by the owners or their heirs via the Great Iowa Treasure Hunt.
- Holds collateral pledged by Iowa banks to secure public deposits.
- Implements the Small Business Linked Investments for Tomorrow (LIFT) Program. Under the LIFT Program, State money is placed in certificates of deposit in Iowa banks with the agreement that the money be used to finance small business loans at set rates.
- Serves as an ex officio member of various boards and commissions.

### Funding – State General Fund

The Treasurer of State's Office receives an annual appropriation from the General Fund to fund operational costs related to State finance, fund accounting, and related administrative activities.

### Other Sources of Revenue

In addition to the General Fund appropriation, the Treasurer's Office receives an annual appropriation from the Road Use Tax Fund that is used to reimburse the Department of Administrative Services for providing State accounting system resources related to the accounting for and distribution of Road Use Tax money. The Treasurer also receives reimbursements for salary costs related to various programs including: Cash Management, Unclaimed Property, Iowa Education Savings Plan Trust, Pension Investment and Custody, and Protection of Public Deposits.

### Related Statutes and Administrative Rules

Iowa Code chapter 12, 12A, 12B, 12C, 12D, 12E, 12F, 12G, 12H, 556  
Iowa Administrative Code: 781 IAC

### More Information

State of Iowa Treasurer: <http://www.treasurer.state.ia.us>

National Association of State Auditors, Comptrollers and Treasurers: <http://nasact.org/>

Iowa State County Treasurers Association: <http://www.iowatreasurers.org/iscta/access/home.do>

Iowa General Assembly: <http://www.legis.iowa.gov/index.aspx>

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## Budget Unit: Banking Division – Department of Commerce

BU Number: 2130P550019

### Background

The Iowa Department of Banking (IDOB) was established in 1917 with the mission to protect the interests of those doing business with Iowa chartered banks, licensed financial service providers, and licensed professionals through regulation that ensures safety, soundness, and adherence to laws and regulation. In 1986, the IDOB was reorganized and became a part of the Department of Commerce. The Division is led by the Superintendent of Banking, who is charged with the supervision and regulation of all state-chartered commercial banks, professional services, and all other entities subject to regulatory review under the IDOB. The Superintendent works closely with the State Banking Council and acts in an advisory capacity on any issues that may come before the IDOB.

### Operations

The Division of Banking is comprised of three bureaus: Bank, Finance, and Professional Licensing.

- The Bank Bureau employs bank examiners and regulates state-chartered banks, bank holding companies, and a trust company.
- The Finance Bureau oversees regulated loan licensees, industrial loan company licensees, debt management companies, mortgage bankers/brokers/registrants, delayed deposit service businesses, money service businesses, and mortgage loan originators.
- The Professional Licensing Bureau (PLB) joined the Banking Division in FY 2007 and oversees accountants, architects, engineers and land surveyors, landscape architects, real estate brokers and agents, real estate appraisers, and interior designers. (A separate *Fiscal Topic* describes the Professional Licensing Bureau.)

### Staffing

The Superintendent of Banking is appointed by the Governor and confirmed by the Iowa Senate for a four-year term. The six-member State Banking Council is also appointed by the Governor and serves staggered four-year terms.

### Funding

With the exception of the PLB, the Banking Division receives an annual appropriation from the Commerce Revolving Fund (CRF). For FY 2016, the IDOB received an appropriation of approximately \$9.7 million and 93.2 FTE positions.

### Related Statutes

Iowa Code chapter [524](#)

Iowa Administrative Code [187 IAC](#)

### More Information

Banking Division - Department of Commerce: <http://www.idob.state.ia.us/>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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## **Budget Unit: Credit Union Division – Department of Commerce**

**BU Number: 214P560019**

### **Background**

The Iowa Credit Union Act was enacted by the Iowa General Assembly in 1925 and defined a credit union as “an institution for savings [that] shall be subject to taxation only as to its real estate, moneys and credits. The shares shall not be taxed.” The supervision and regulation of credit unions was placed under the Superintendent of Banking. The Department of Credit Unions was established January 1, 1979. The department was reorganized as the Division of Credit Unions within the Department of Commerce on July 1, 1986, and during this time, the supervisory and regulatory responsibility of the Division was transferred to the Superintendent of Credit Unions.

### **Operations**

The Credit Union Division administers the process for chartering, merging, conversion, and liquidation of State credit unions. The Division also acts as an advisory body to both State agencies and private individuals in matters concerning credit union affairs. Other duties include providing fundamental and technical assistance to credit unions, maintaining an equitable fee structure, and ensuring the offset of division expenditures. As the head of the Division, the Superintendent of Credit Unions carries out the supervision, control, and enforcement of the laws, bylaws, rules, and regulations pertaining to the organization of credit unions operating under a State charter. The Superintendent is charged with protecting the interests and corporate rights of the more than 785,000 credit unions in Iowa through regular analysis and examination of their respective operations, taking remedial action if necessary.

### **Staffing**

The Superintendent of Credit Unions is appointed by the Governor and confirmed by the Iowa Senate. The Division's seven-member Review Board is also appointed by the Governor and must be approved by the Senate to serve staggering three-year terms. The Board may consist of two public members, but not more than five members, who are directors or employees of a State credit union, at one time.

### **Funding**

The Credit Union Division does not receive funding from the State General Fund, but rather the Commerce Revolving Fund (CRF). For FY 2016, the Division received an appropriation of approximately \$1.9 million and 16.0 FTE positions.

### **Related Statutes**

Iowa Code chapter [533](#)

Iowa Administrative Code: [189 IAC](#)

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### **More Information**

Credit Union Division, Department of Commerce: <https://creditunions.iowa.gov/iacudiv/public/rates/index.asp>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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## Budget Unit: Insurance Division – Department of Commerce

BU Number: 2160P570019

### Background

The Iowa Insurance Division (IID) is one of five divisions within the Department of Commerce. The Insurance Division regulates all insurance business transacted in Iowa, oversees companies and individuals in the sale of insurance in Iowa, and has general control over all aspects of the insurance industry from the forms used to the rates charged. The Insurance Division also has statutory authority over activities related to the sale of securities and other regulated products in the state. The Division is directed by the Insurance Commissioner, who is appointed by the Governor and approved by the Iowa Senate.

### Operations

The Insurance Division consists of six bureaus:

- The **Market Regulation Bureau** assists consumers in understanding insurance by answering questions, providing search capabilities for insurance companies and agents, offering consumer alerts, and receiving complaints about the handling of claims by insurance companies. When necessary, the Bureau conducts investigations and brings disciplinary action against insurance companies and agents. The Bureau also offers an education program to combat securities investment fraud.
- The **Company Regulation Bureau** licenses insurers that conduct business in Iowa. The Bureau monitors the financial condition of all companies authorized to do business in Iowa for compliance with Iowa statutes and regulations on a quarterly basis. On-site examinations of domestic insurers are completed at least once every five years. The Bureau also regulates workers' compensation self-insureds and workers' compensation group self-insureds and collects premium taxes.
- The **Product and Producer Regulation Bureau** is responsible for insurance agent licensing, the approval of the policy forms that must be filed by insurance companies, and the approval of rate filings.
- The **Enforcement Bureau** is responsible for prosecuting administrative actions of a bureau chief, attorneys, and investigators that prosecute administrative actions for the Insurance Division. The Bureau receives cases from the Market Regulation Bureau and the Securities and Regulated Industries Bureau and decides the appropriate action to be taken on the case through the administrative forums. Reporative action can include fines, suspension or revocation of licenses, and cease and desist orders. The Bureau's enforcement staff represents the Division when the cases are heard by an administrative law judge and appealed to the Commissioner. The Bureau is accountable to the Insurance Commissioner, but operates on its own discretion to separate the Commissioner from issues that could be appealed to the Commissioner.
- The **Securities and Regulated Industries Bureau** provides investor protection through the administration and enforcement of the Iowa Uniform Securities Act. The Bureau enforces antifraud laws and administrative rules, securities registration and broker-dealer and agent licensing laws, and the full disclosure and substantive investor protection sections of the Iowa Code. The Bureau administers the licensing of brokers-dealers and agents including a review of disciplinary history to determine whether to deny or revoke licenses of broker-dealers and agents, provides broker-dealer and investment adviser examinations, and offers investor education and public information distribution. In addition, the Bureau administers motor vehicle service contracts, prearranged funeral services and merchandise, residential service contracts, congregate care and continuing care retirement facilities, cemetery merchandise, and cemeteries.

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### More Information

Insurance Division, Department of Commerce: <http://www.iid.state.ia.us/>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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## Budget Unit: Insurance Division, Department of Commerce

- The **Insurance Fraud Investigation Bureau** investigates and prosecutes fraudulent insurance acts in an effort to reduce the amount of premium dollars used to pay fraudulent claims. The Fraud Bureau receives insurance fraud and medical identity theft referrals from insurance companies, law enforcement agencies, and the public.

In addition to the five bureaus, the Division includes:

- The **Iowa Insurance Consumer Advocate** acts to assist consumers in the areas of insurance, securities, and regulated industries. The Consumer Advocate works in conjunction with the other areas of the Division to advocate for the best interest of consumers and support consumers through policy, outreach, complaint assistance, and administrative actions.
- The **Senior Health Insurance Information Program (SHIIP)** is a free, confidential service housed within the Insurance Division that helps Iowans make informed decisions about Medicare and other health coverage. The program trains volunteer insurance counselors to answer questions about Medicare and insurance. The volunteers assist in classroom settings and by one-on-one counseling to evaluate options and help seniors make informed insurance decisions.

### Funding

The IID does not receive an annual appropriation from the State General Fund, but rather the Commerce Revolving Fund (CRF). For FY 2016, the Division received an appropriation of approximately \$5.3 million and approximately 103.2 appropriated FTE positions.

### Related Statutes

Iowa Code chapters [502](#), [502A](#), and [505](#) through [523](#)

Iowa Administrative Code: [191 IAC](#)

## Budget Unit: Iowa Utilities Board

BU Number: 2190P580019

### Background

The Iowa Utilities Board was originally established in 1878 as the Iowa Board of Railroad Commissioners. Over the years, the agency has evolved from one that regulates freight and railroads, grain elevators, and passenger and freight truck transportation to one that regulates public utilities. The Board's mission is to regulate utilities to ensure that reasonably priced, reliable, environmentally responsible, and safe utility services are available to all Iowans.

### Operations

The Utilities Board regulates electric, natural gas, and water utilities, the services of communications utilities, as well as generally all pipelines and the transmission, sale, and distribution of electrical current. The regulated service areas are defined below.

- **Electricity** – The Board regulates the rates and services of two investor-owned utilities: MidAmerican Energy Company (MEC) and Interstate Power and Light Company (IPL), a subsidiary of Alliant Energy Company. Municipal electric utilities are regulated for safety and disconnection, and only in matters of statute. Rural electric cooperatives (RECs) are regulated for service, safety, and disconnection and have the option of being regulated for rates. Linn County REC is the only REC that has opted to have the Board set its rates. The Board also has jurisdiction over certification of electric power generators and grants franchises for electric transmission lines.
- **Natural Gas** – Pursuant to Iowa Code chapter 476, the Board has general jurisdiction over gas utilities furnishing natural gas by piped distribution. The Board regulates the rates, service, and safety of investor-owned gas utilities including: MEC, IPL, Black Hills Energy, and Atmos Energy Corporation. The Board also regulates the safety of gas service provided by municipal utilities, but does not regulate propane gas. The Board conducts construction inspections and issues permits for intrastate transmission pipelines, and also inspects interstate natural gas pipelines on behalf of the federal government. Pursuant to Iowa Code chapter 479A, the Board also has the authority to implement certain controls over hazardous liquid pipelines to permit landowners and tenants from environmental or economic damages.
- **Telecommunications** – The Board has general regulatory authority over two-way, landline telecommunications. It does not regulate cellular service or cable television service, but it has the authority to issue cable or video service franchises. The Board regulates only the service, and not the rates, of local Iowa service providers. Federal law grants the Board the authority to resolve inter-utility disputes between industry competitors. In addition, the Board has jurisdiction to hear all complaints regarding any unauthorized change to a telecommunications customer's account (i.e., slamming and cramming), even if the service in question is deregulated.
- **Water** – The Board regulates the rates and service of one investor-owned water utility, Iowa-American Water Company that serves about 60,000 water customers in Davenport and Clinton. The board does not regulate small or municipally owned waterworks.
- **Other** – The Board has the authority to resolve customer complaints, enforce safety and engineering standards, approve plans for energy efficiency programs, approve plans for recovery of costs to control emissions from generating facilities, oversee affiliate transactions, and review proposals for reorganization. The Board conducts public comment hearings on rate filings. It also administers a dual party relay service to allow communication-impaired persons to use the telephone and an equipment distribution program to provide telecommunications devices for the deaf to eligible persons.

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### More Information

Iowa Utilities Board, Department of Commerce: <https://iub.iowa.gov/>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

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## Budget Unit: Iowa Utilities Board, Department of Commerce

The Utilities Board has five sections staffed by accountants, engineers, economists, lawyers, and other professional and administrative staff. These sections include:

- Customer Service – Customer Service staff handles customer inquiries and complaints, while providing a variety of communications to increase public awareness of energy, telecommunications and other utility-related issues, and the regulatory role of the Iowa Utilities Board. Customer Service staff also produce the agency annual report, arrange rate case public comment meetings for the Board, and conduct annual outreach meetings for utility and Community Action Agency representatives on topics related to energy service, low-income energy assistance and weatherization, and the winter heating disconnection moratorium.
- Energy – The Energy Section reviews and processes monthly, recurring, and periodic filings, including the purchased gas adjustments (PGA) for natural gas costs and energy adjustment clause (EAC) for electricity costs. Filings are reviewed for accuracy, impact, and trends. Energy Section staff also process tariffs, service territory changes, waivers, and other filings. In addition, Energy Section staff participate in many agency interdisciplinary teams addressing policy issues, rate increase requests, formal complaints, and rule makings.
- Policy Development – The Policy Development Section works on a variety of issues for the Board. Examples of these issues include analysis and review of energy efficiency programs; processing eligibility applications for, and answering questions about, the wind and renewable energy tax credit programs; regional and interregional transmission planning; market monitoring and mitigation, electric transmission development/operation, and energy market issues in collaboration with regional organizations; and stakeholder workshops on finance issues such as formula rate protocols and cost allocation.
- Safety and Engineering – The Safety and Engineering Section is responsible for the regulation of safety, construction, and operation and maintenance of facilities of gas and electric service providers and pipeline, electric transmission, and distribution companies. The responsibilities include reviewing and processing all petitions for electric transmission line franchises per Iowa Code chapter 478 and for pipeline permits per Iowa Code chapters 479 and 479B. This Section is also responsible for conducting inspections of natural gas and electric utilities for compliance with safety standards and acts as an interstate agent for the federal Department of Transportation in pipeline safety matters.
- Telecommunications – The Telecommunications Section processes telephone filings and deals with issues such as telecommunications relay services. Services such as these allow persons who are deaf, hard of hearing, deaf-blind, or have difficulty speaking use the telephone system on a functionally equivalent basis to persons without communications impairments, providing them with training and necessary equipment. The Telecommunications Section also works to conserve telephone numbering resources, and equalize intercarrier compensation between rural and metropolitan areas.

### Funding

For FY 2016, the Utilities Board received an appropriation of approximately \$8.6 million and 79.0 FTE positions. The Board's annual appropriation is funded entirely from the Department of Commerce Revolving Fund (Iowa Code section 546.12).

### Related Statutes

Iowa Code chapters 474 and 476 through 480A  
Iowa Administrative Code: 199 IAC

## Budget Unit: Professional Licensing Bureau: Housing Improvement Fund Field Auditor

BU Number: 2170P300087

### History and Purpose

The Professional Licensing Bureau (PLB) was established in 1986. Since 2006, it has been a bureau within the Banking Division of the Department of Commerce. The Bureau supervises a variety of licensed professions in the State of Iowa, including:

- Accountants.
- Architects.
- Real Estate Brokers and Agents.
- Engineers and Land Surveyors.

The Bureau acts as the primary support to the various commissions and boards that oversee each licensed profession. Each board or commission sets the requirements for examination, licensing, and regulation, as well as renewal and continuing education requirements. The Bureau also supports commission and boards in matters of licensee compliance and discipline. For more information on the Professional Licensing Bureau, see the *Fiscal Topic*: [Budget Unit: Professional Licensing Bureau](#).

Originating in FY 2001, the PLB receives an annual appropriation from the Housing Improvement Fund (HIF), Iowa Code chapter [16.100](#). The key purpose of this fund is to support financial assistance through housing ownership, maintenance, and rental rehabilitation programs, specifically for lower income individuals. The Fund also assists with closing costs, down payments, and other aspects of the home mortgage process.

The PLB allocates its appropriation to the Housing Improvement Fund Field Auditor to cover support, salaries, and miscellaneous costs.

### Funding

In FY 2014, the PLB received an appropriation of approximately \$62,000 from the Housing Improvement Fund. The appropriation amount is expected to remain at status quo level over the next several years.

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### More Information

Iowa Professional Licensing Bureau: <https://plb.iowa.gov/>

Iowa General Assembly: <https://www.legis.iowa.gov/>

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## Budget Unit: DIA - Road Use Tax Fund (RUTF)

BU Number: 4270Q450810

### Purpose and History

The Department of Inspections and Appeals (DIA) receives an annual appropriation from the Road Use Tax Fund. This appropriation is transferred to the operating budget of the Administrative Hearings Division. The Division holds contested hearings involving individuals objecting to an adverse action taken by a State department or agency. Nearly two-thirds of all the Division's contested case hearings involve suspensions or revocations of driver licenses by the Iowa Department of Transportation (DOT) for reasons such as operating while intoxicated. Other cases include the contention of suspension or terminating of entitlements provided by the Department of Human Services (DHS) as well as those regarding other State department and licensing issues.

Upon the contention of a decision made by a State department, an Administrative Law Judge (ALJ) is assigned to conduct each case and hears the facts for the issue in question. At the conclusion of the hearing, the ALJ issues a proposed decision based on the evidence provided. The party has the right to appeal the proposed decision to the State agency that initiated the claim. Under Iowa and Department administrative law, the agency has the right to sustain, reject, or modify the proposed decision. For further information on the Division of Administrative Hearings, see the *Fiscal Topic*: [Budget Unit: Administrative Hearings Division, Department of Inspections and Appeals.](#)

### Funding

The Division of Administrative Hearings has an annual budget of more than \$2.5 million. In FY 2014, approximately \$1.6 million of this funding came from the RUTF, with the remainder coming from a variety of smaller funds.

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### More Information

Administrative Hearings Division, Department of Inspections and Appeals: <http://www.dia.iowa.gov/page10.html>

Iowa General Assembly: <https://www.legis.iowa.gov/>

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## Budget Unit: Pari-Mutuel and Riverboat Regulation

BU Number: 4290Q590035.0

### Purpose

The Pari-Mutuel and Riverboat Regulation provides administration of pari-mutuel and excursion gambling boat laws under Iowa Code chapter 99D and 99F, respectively, as well as associated administrative rules. The Iowa Racing and Gaming Commission (IRGC) approves the regulatory fees at the June meeting each year in order to have the regulatory fees established at the beginning of the fiscal year. Regulatory costs include the annual IRGC appropriation and the Division of Criminal Investigation (DCI) costs for both pari-mutuel and excursion gambling. Upon establishment of the regulatory fees, the IRGC releases a memo to the general managers of all gaming entities, informing them of the regulatory fees for the following fiscal year.

Prior to FY 2016, the appropriation associated with Pari-Mutuel and Riverboat regulation consisted of two separate budget units. For FY 2016, these budget units were consolidated into one budget unit. Racing and Gaming: Pari-Mutuel and Riverboat Regulation funding is determined in the Administration and Regulation Budget Subcommittee.

### Services: Riverboat Regulation

The Racing and Gaming Commission's non-racing (Riverboat) services are categorized into three main areas:

- **Licensing:** The Commission licenses gaming facilities, all persons working and participating at the facilities, and all manufacturers and distributors participating in businesses with the facilities prior to conducting business or working for a facility. Licensure involves completing an application and undergoing a background check.
- **Compliance:** The Commission ensures compliance with all rules and statutes governing racing and gaming. From the first step of approving electronic gaming devices to the final administrative action, the Commission monitors all aspects for racing and gaming in Iowa. The Commission verifies all racing and gaming revenues that are due to the State to ensure that the related government entities are receiving tax revenues authorized by law. The Commission ensures compliance by licensed facilities with the Iowa laws prohibiting underage gambling and gambling while intoxicated.
- **Information Services:** Multiple financial reports are available on the Commission website, including racing and gaming revenue reports, pari-mutuel handle reports, and annual reports.

### Services: Pari-Mutuel Regulation

The Racing and Gaming Commission's racing (Pari-Mutuel) services include the above listed service areas of licensing, compliance, and information services, as well as racing animal welfare. Rules are in place for drug testing greyhounds and horses racing at pari-mutuel racetracks. The Commission employs qualified veterinarians to oversee the animals. The veterinarians are responsible for pre- and post-race examinations of the animals, obtaining specimens for drug testing, and performing stable/kennel inspections, among other responsibilities.

### Funding

The Commission does not receive an appropriation from the State General Fund. For FY 2016, the Racing and Gaming Commission received a \$6.2 million appropriation from the Gaming Regulatory Revolving Fund (GRF) that funds approximately 75.8 FTE positions.

### Other Sources of Revenue

Funds received pursuant to Iowa Code section 99D.14 (Pari-Mutuel Regulation) and 99F (Riverboat Regulation) are deposited in the GRF created in Iowa Code section 99F.20. These funds are used to the extent appropriated by the General Assembly. The IRGC is subject to the budget requirements of Iowa Code chapter 8 and the respective auditing requirements and procedures of Iowa Code chapter 11. The racetracks and excursion gambling boats are assessed all appropriated expenditures of the Commission through regulatory fees.

### Related Statutes and Administrative Rules

Iowa Code chapter 99D

Iowa Code chapter 99F

Iowa Administrative Code: 491 IAC

### More Information

Iowa Racing and Gaming Commission: <http://www.iowa.gov/irgc/>

Iowa General Assembly: <http://www.legis.iowa.gov>

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## Budget Unit: DOM Operations - Road Use Tax Fund (RUTF)

BU Number: 5320D230810

### Purpose and History

Also known as the Governor's Budget Office, the Department of Management (DOM) integrates the budgeting process with the planning for decision making within the Executive Branch. Per Iowa Code chapter 8, the Department's key duty is to direct enterprise and governance planning, operate as a finance and accountability center, and to act as a coordinator of the implementation of the Governor's agenda. The Department also provides the following services:

- Revenue Estimating and Forecasting.
- Budget Development and Oversight.
- Local Government Budget Support.
- Collective Bargaining Support.

For further information on the DOM, see the [Fiscal Topic: Budget Unit: Department of Management](#).

Beginning in 1990, a portion of the Road Use Tax Fund (RUTF) is appropriated annually to the operations budget of the DOM. The RUTF was established to receive all net proceeds of motor vehicle registration under Iowa Code chapter 321, motor fuel tax or license fees under Iowa Code chapter 452A, as well as revenue derived from use and excise taxes collected under Iowa Code chapters 423C, 423.26, and 423.26A. The appropriation from the RUTF is used to fund support and services provided to the Department of Transportation (DOT), as well as salaries and other miscellaneous purposes.

### Funding

The DOM receives approximately 50.0% of its budgetary funding from a General Fund appropriation and the remainder from various agency reimbursements. In FY 2014, the DOM received a \$56,000 appropriation from the RUTF.

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### More Information

Department of Management (DOM): <http://www.dom.state.ia.us>

Iowa General Assembly: <https://www.legis.iowa.gov/>

LSA Staff Contact: Christin Mechler (515-281-6561) [christin.mechler@legis.iowa.gov](mailto:christin.mechler@legis.iowa.gov)



## Budget Unit: Department of Revenue - Motor Vehicle Fuel Tax

BU Number: 62505930867

### Purpose and History

The Department of Revenue (IDR) administers and oversees the major sources of State and local tax revenue. The IDR is divided into six major divisions:

- Compliance Division
- Internal Services Division
- Property Tax Division
- Revenue Operations Division
- Tax Policy and Communications Division
- Technology and Information Management Division

The Department's key responsibilities include collecting revenue and supervising the collection of a variety of property tax-related functions performed by local government officials. For more information on the Department of Revenue, see the **Fiscal Topic: Budget Unit: Department of Revenue.**

In addition to these duties, Iowa Code chapter 452A.57 requires the IDR and the Department of Transportation to act as administrator of funds collected from the Motor Vehicle Fuel Tax (MVFT), depending on what entity receives the initial tax payment. The IDR receives an annual appropriation from the Motor Vehicle Use Tax Fund as authorized under Iowa Code chapter 452A.77. The appropriation is used for salaries, support, maintenance, and miscellaneous purposes, as well as the administration and enforcement of the provisions of Iowa Code chapter 452A and the Motor Vehicle Use Program.

### Funding

In FY 2014, the IDR received an appropriation from the Motor Vehicle Fuel Tax Fund of \$1.3 million. This level of funding has remained constant for several years.

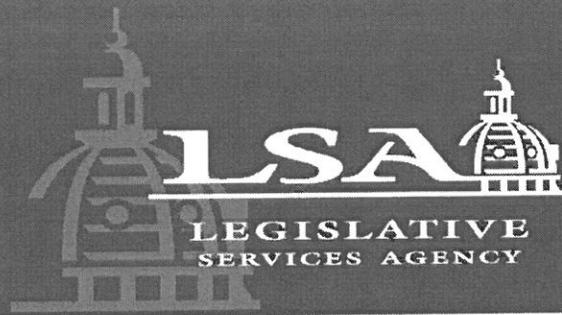
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### More Information

Iowa Department of Revenue: <https://tax.iowa.gov/>

Iowa General Assembly: <https://www.legis.iowa.gov/>

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## Budget Unit: Safe at Home Address Confidentiality Program

BU Number: 6350DD5008J

### Background

In 2015, HF 585 (Victims of Violence, Information Protections, Criminal Surcharge Act) established the Safe at Home Address Confidentiality Program effective January 1, 2016. The Program provides a substitute address for survivors of domestic violence, sexual assault, trafficking, or stalking to use on all public records. In addition, the Program provides a mail-forwarding service and confidential voter registration and absentee ballots. Iowa is the 34th state to implement this Program. Participants in the Program are provided an enrollment card from the Secretary of State's Office good for a term of four years. Participants may re-enroll in the Program after each term.

### Funding

The Secretary of State's Office received approximately \$42,000 in HF 659 (FY 2016 Administration and Regulation Appropriations Act) for start-up costs associated with the Safe at Home Program. The Secretary of State's Office was authorized to temporarily use General Fund money to meet cash flow needs and reimburse the General Fund by the close of the fiscal year.

House File 585 (Victims of Violence, Information Protections, Criminal Surcharge Act) created two new surcharges that took effect July 1, 2015, as follows:

- \$100 for adjudication of guilt or deferred judgement for a crime of domestic assault, sexual abuse, stalking, or human trafficking.
- \$50 for a domestic abuse protective order contempt surcharge for violating a domestic abuse protective order.

The Act also created the Address Confidentiality Program Revolving Fund. Moneys in the Fund are to be collected by the Clerk of Court from the surcharges and appropriated by the General Assembly to the Secretary of State's Office. The Secretary of State's Office is also required to file an annual report with the Department of Management (DOM) and the Legislative Services Agency (LSA) regarding expenditures from the Fund.

### More Information

Secretary of State, Safe At Home Program: <http://safeathome.iowa.gov/>

Iowa General Assembly: <https://www.legis.iowa.gov/>

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## Budget Unit – I-3 Expense – Road Use Tax Fund (RUTF)

BU Number: 655D970810.0

### Purpose

The Treasurer's Office receives an annual appropriation from the Road Use Tax Fund (RUTF) that is used to reimburse the Department of Administrative Services (DAS) for providing information technology services related to the administration of the RUTF.

### Funding

For FY 2016, the Treasurer of State's Office received an appropriation of approximately \$93,000 from the RUTF. The Treasurer's Office also receives an annual General Fund appropriation that covers additional I-3 expenses not covered by the RUTF appropriation.

### Related Statutes and Administrative Rules

Iowa Code chapter 12

Iowa Administrative Code: 781 IAC

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### More Information

State of Iowa Treasurer: <http://www.treasurer.state.ia.us>

National Association of State Auditors, Comptrollers and Treasurers: <http://nasact.org/>

Iowa State County Treasurers Association: <http://www.iowatreasurers.org/iscta/access/home.do>

Iowa General Assembly: <http://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Christin Mechler (515-281-6561) [christin.mechler@legis.iowa.gov](mailto:christin.mechler@legis.iowa.gov)



## Budget Unit: IPERS Administration

BU Number: 5530D360791

### **Purpose and History**

The Iowa Public Employees' Retirement System (IPERS) was created on July 1, 1953, to replace the Iowa Old Age and Survivor's Insurance System (IOASI) that existed from 1946 until July 1953. IPERS is an independent agency within the Executive Branch of state government charged with the administration of the retirement system established by Iowa Code chapter 97B. The IPERS chief executive officer is appointed by the Governor, subject to confirmation by the Senate, and serves a four-year term.

The IPERS plan is a defined benefit pension plan that covers, for the most part, all nontemporary employees of the State of Iowa and its political subdivisions, including counties, municipalities, agencies, and public school districts. Employees that have earned IPERS receive a monthly lifetime benefit.

### **Funding**

The IPERS Trust Fund is a fiduciary fund solely used to hold funds in trust for members of the retirement system. IPERS expenditures are paid from the IPERS Trust Fund under Iowa Code section 97B.7 through the exclusive benefit rule. The General Assembly appropriates money from the Trust Fund to cover administrative expenses for benefit administration and investment staff expenses. All other expenses (benefit payments and other investment related expenses) are paid directly from the IPERS Trust Fund and do not go through the appropriation process.

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### **More Information**

IPERS: <http://www.ipers.org/>

Iowa General Assembly: <https://www.legis.iowa.gov/>

LSA Staff Contact: Jennifer Acton (515-281-7846) [jennifer.acton@legis.iowa.gov](mailto:jennifer.acton@legis.iowa.gov)

## Budget Unit: Banking Division - Financial Literacy

BU Number: 2130P500001

### Purpose and History

The Financial Literacy Education Program is a new program within the Banking Division of the Department of Commerce. The Division was directed to use a request for proposals (RFP) to select an operating organization for the new Financial Literacy Education Program. The Program will be administered by the operating organizations through financial institutions. The Program provides homebuyer education, financial literacy education for students that are K-12 and college-aged, programs for entrepreneurs, and financial literacy training for teachers.

The Division announced the Financial Literacy Education Funding awards January 31, 2014. The awards were made to the TS Bank Institute and the Iowa Bankers Association (IBA).

- The TS Bank Institute was awarded \$62,730 to enhance financial education by creating and implementing comprehensive financial literacy programs throughout the State in K-12 school districts and colleges.
- The IBA was awarded \$32,270 to provide financial literacy education for entrepreneurs. The IBA will develop a scholarship program to assist Iowa business owners with finding entrepreneurial and financial literacy training to effectively start, grow, and expand their operations.

### Funding

House File 648 (Bond Repayment and Supplemental Appropriations Act), enacted during the 2013 Legislative Session, provided a \$100,000 FY 2013 General Fund supplemental appropriation for a new Financial Literacy Education Program in the Banking Division of the Department of Commerce. The Act permits nonreversion of the funds until the close of FY 2016. The Act requires the Banking Division to report annually to the General Assembly detailing expenditures made for the Financial Literacy Education Program, beginning October 1, 2013, and continuing to October 1, 2016.

### Related Statutes and Administrative Rules

None

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### More Information

Financial Literacy: <http://www.idob.state.ia.us/bank/docs/finliteracy.aspx>

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Ron Robinson (515-281-6256) [ron.robinson@legis.iowa.gov](mailto:ron.robinson@legis.iowa.gov)

## Budget Unit – Lottery Authority

BU Number: 6270000733

### Purpose and History

The Iowa Lottery Authority was first created during the 2003 Legislative Session with the enactment of SF 453 (State and Local Government Financial and Regulatory Matter – Miscellaneous Provision Act). The duties and responsibilities of the Authority are specified in Iowa Code chapter 99G.

Lottery revenues are used for salaries, support, maintenance, and miscellaneous purposes, for the administration and operation of lottery games. The Lottery Fund budget for the Iowa Lottery Authority is prepared in accordance with SF 453 and does not require any action on the part of the Iowa General Assembly. Beginning with FY 2006, Lottery Operations are included in the overall budget for the Lottery Fund.

The Authority is organized with three divisions:

### Administrative Division

The Administrative Division develops and implements strategies to increase gross revenue and develops and implements controls to increase net revenue. The Division manages the activities affecting the entire Lottery; including personnel, budget, training, accounting, data processing, purchasing, supplies, and services. In addition, the Division sets Lottery goals and objectives and makes final determination on games, prizes, and marketing programs.

### Marketing, Education, and Information Division

This Division is responsible for marketing Lottery products to consumers to achieve projected sales goals. This Division develops and implements strategies to encourage sales productivity of the Lottery retailer base, develops and implements advertising strategies for the marketing of Lottery products to maximize sales potential, and designs future Lottery products that incorporate elements the public prefers to maximize public acceptance and participation. This includes developing advertising strategies and campaigns, promotional programs developing and maintaining a motivated and trained sales force, product development through researching the consumer needs and preferences, and maintaining a network of retailers to sell Lottery products. Through the five regional sales offices, the Division directs and coordinates the activities of the staff in the assigned region so that promotion, information, product, and procedure needs of the designated geographic region can be met in an efficient, proper, and timely manner. In addition, this Division monitors the volume of ticket sales, reviews statistical reports of regional data, and sales trends so that optimum sales can be achieved.

### Security and Licensing Division

This Division designs and implements security policies and procedures affecting computer systems, facilities, Lottery and vendor personnel, and provides product control, to insure the honesty and integrity of the Lottery. This Division protects the Lottery premises from intrusion or harm, and recommends unusual circumstances for investigation. This Division also coordinates all licensing matters pertaining to the Lottery and interprets license rules and recommends appropriate action. In addition, this Division reviews and recommends the selection of all equipment used for Lottery drawings and events and maintains all equipment to insure randomization of drawings and jackpot events.

### Related Statutes and Administrative Rules

Iowa Code chapter 99G

Iowa Administrative Code: 531 IAC

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### More Information

Budget Schedules and Related Documents

Multi-State Lottery Association: <http://www.musl.com/MUSL> - Home

Iowa General Assembly: <https://www.legis.iowa.gov/index.aspx>

LSA Staff Contact: Ron Robinson (515-281-6256) [ron.robinson@legis.state.ia.us](mailto:ron.robinson@legis.state.ia.us)

## Customer Council - Department of Administrative Services

Since July 1, 2008, the Department of Management (DOM) has been responsible for the administration of the Customer Council. The Customer Council oversees utility services provided by the Department of Administrative Services (DAS) through the enterprises. The DAS enterprises include the following:

- Core/Finance
- State Accounting
- General Services
- Human Resources
- Central Procurement and Fleet Services

The DAS annually reviews and analyzes the utility service rates to project both the direct and indirect costs of providing a service. Total costs are divided by the appropriate allocation methodology (i.e.: per hour, per FTE position, etc.) to establish the rate or price. Once each enterprise has established the utility service rates or prices, the rate proposals and associated methodologies are reviewed and approved or modified by the DOM and Customer Council.

Per statute, the responsibilities of the Customer Council include the following:

- Annually review and recommend action on the DAS business plan as it relates to utility service rates.
- Approve an internal procedure for resolution of complaints regarding utility service rates.
- Approve the rate methodology and the resulting rates for the utility services.
- Biennially review the services that only the DAS provide to State government agencies.

### Membership

The Director of the DOM serves as the Chair of the Council and the Director of the DAS serves as the Vice Chair. Both are non-voting members of the Council. The voting membership of the Customer Council is made up of members from four large agencies (more than 700 employees), four medium agencies (between 70-700 employees), and three small agencies (fewer than 70 employees). The Council also includes a member from the Judicial Branch and two Legislative members, one from the House and one from the Senate. Members of the Customer Council are responsible for informing like-sized agencies of the rate increases proposed by the DAS and any actions taken by the Customer Council. The current agencies include:

	Agency	Term Expiration Date
<b>Large</b>	Department of Public Safety (DPS)	8/31/2015
	Department of Natural Resources (DNR)	8/31/2016
	Department of Human Services (DHS)	8/31/2016
	Department of Transportation (DOT)	8/31/2015
<b>Medium</b>	Department of Revenue (DOR)	8/31/2016
	Department of Commerce - Alcoholic Beverages Division (ABD)	8/31/2016
	Department of Commerce - Credit Union Division	8/31/2016
	Iowa Department of Ag and Land Stewardship (IDALS)	8/31/2015
<b>Small</b>	Department of Human Rights (DHR)	8/31/2015
	Iowa College Student Aid Commission (ICSAC)	8/31/2016
	Department of Cultural Affairs (DCA)	8/31/2015

### More Information

Customer Council - Department of Administrative Services: <https://das.iowa.gov/das-core/das-customer-council>

Iowa General Assembly: <https://www.legis.iowa.gov/>

LSA Staff Contact: Jennifer Acton (515-281-7846) [jennifer.acton@legis.iowa.gov](mailto:jennifer.acton@legis.iowa.gov)

## General Services Enterprise (DAS)

The General Services Enterprise (GSE) of the Department of Administrative Services (DAS) maintains all Capitol Complex buildings, grounds, and monuments, including the Ankeny Laboratories. The GSE is also responsible for providing statewide architectural and engineering project management services for construction projects, providing mail services to all state agencies, handling Capitol Complex leasing and space management, facility maintenance, and the State Surplus Program.

### Services Provided Under GSE

- **Capitol Complex Association Rate** – Utility service rate charged by the DAS to maintain buildings on the Capitol Complex, including deferred and routine maintenance as well as custodial, electrical, facility maintenance, HVAC, fire alarms, sprinklers, locks, emergency generation, and grounds maintenance. The rate is based on the square footage of space occupied by each agency. The Capitol Complex has 1,309,771 square feet.
- **Ankeny Labs Association Rate** – Utility service rate charged by the DAS to maintain the lab facilities at Ankeny. The rate is based on the square footage of space occupied by each agency and a pro-rated share is calculated for the common areas. The association rates for the labs are higher than the Capitol Complex association rates because of the biohazard disposal of waste (filters, waste disposal, and filtered water) that is required by the labs. The Ankeny Lab facility has 169,506 square feet.
- **Leasing, Space, Surplus (LSS) Services** – New utility service rate charged by the DAS to replace four utility services (Space Management, Non-Association Moves/Adds/Changes (MAC), New Lease Creation Services, and State Surplus) including those that were used to assist state agencies in looking for leased space off the Capitol Complex, moving office furniture to comply with the Americans with Disabilities Act (ADA), and removing state property identified as surplus. This is an hourly rate. This service began September 1, 2015. The balance of the sale of state surplus property is deposited in the State General Fund.<sup>1</sup>
- **Leasing Management Statewide** – Utility service rate charged by the DAS to assist in negotiating and managing lease agreements. The rate is based on the total leased square footage.
- **Architectural and Engineering Services** – Utility service rate charged by the DAS for the planning and project management of construction projects. This is an hourly rate.
- **Energy Management Consulting** – Utility service rate charged by the DAS for performing energy audits of state buildings. This is an hourly rate. Costs for this utility are accounted for under the General Fund appropriation for Utilities. In addition to the hourly rate charged and the General Fund appropriation, any refunds or rebates received from MidAmerican are deposited in this utilities account as well.
- **Mail Administration** – Utility service rate charged by the DAS for providing mail services on the Capitol Complex and to state agencies. The fee charged for mail administration is based upon the percentage of mail volume for each mail account. The utility is billed as follows:

Budget Area	Revenue	Percentage
Mail Delivery Services	\$211,433	23.21%
Base Mail Services	394,577	43.31%
Metered Mail Services	304,967	33.48%
	<u>\$910,977</u>	

### More Information

Department of Administrative Services: <https://das.iowa.gov/general-services>

Iowa General Assembly: <https://www.legis.iowa.gov/>

LSA Staff Contact: Jennifer Acton (515-281-7846) [jennifer.acton@legis.iowa.gov](mailto:jennifer.acton@legis.iowa.gov)

<sup>1</sup> Iowa Code section [8A.324](#)

## General Services Enterprise

### General Services Enterprise Rate History

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Capitol Complex Association Rates	\$3.10	\$3.29	\$3.29	\$3.46	\$3.46	\$3.46	\$3.46	\$4.86	\$6.36
Ankeny Lab Facilities Association Rates	5.26	5.26	5.30	5.47	5.47	5.47	5.47	5.47	6.36
Mail	N/A								
Architectural and Engineering	83.84	83.84	83.84	83.84	83.84	83.84	85.00	85.00	85.00
Energy Management	N/A	N/A	N/A	N/A	65.07	65.07	80.00	80.00	80.00
New Leases, Space, and Surplus Services (LSS)	80.00	80.00	80.00	80.00	80.00	80.00	80.00	85.00	85.00
Leasing Management	0.10	0.12	0.12	0.12	0.12	0.12	0.12	0.05	0.05

NOTES: Mail is an allocation rate. The New Leases, Space, and Surplus Services (LSS) merged four separate utilities into one new one. New Leases had been \$80.00 per hour and the rate was increased to \$85.00 per hour in FY 2016. Under the new LSS utility, the rate is \$85.00 per hour. State surplus had been \$80.00 per hour but was increased to \$85.00 per hour in FY 2015. Under the new LSS utility, the rate is \$85.00 per hour. The Non-Association Moves rate had been \$65.00 per hour and was increased to \$85.00 per hour in FY 2015. Leasing Management is an annual per square foot rate of \$0.05 based on leased space, not an hourly rate.

## State Accounting Enterprise (DAS)

The State Accounting Enterprise (SAE) of the Department of Administrative Services (DAS) is responsible for administering the state of Iowa's centralized payroll, collecting and reporting of financial information, and processing financial transactions for all branches of government. The Integrated Information for Iowa (I/3) System was implemented in June 2004 and is administered by the SAE within the Department of Administrative Services (DAS). The I/3 System supports the state financial process including General Accounting, Fixed Assets, Accounts Receivable, and Accounts Payable, as well as budget preparation.

### I-3 Formula

Services for I/3 are billed monthly to agencies through the eDAS billing system. The costs assessed to each agency are the combined total calculated for each agency by module. The modules are as follows:

- Human Resources (payroll) module allocation makes up 24.74% and is based on 100.0% filled full-time and part-time FTE (full-time equivalent) positions. The Department FTE count used for the calculation is a five-quarter average of full-time and part-time employees as of March each year.
- Finance and Procurement module allocation makes up 47.51% and is based on 50.0% filled full-time and part-time FTE positions, 25.0% expenses, and 25.0% revenues.
- Budget module allocation makes up the remaining 27.75% and is based on 50.0% expenses and 50.0% revenues.

The FTE count used to allocate information to an agency is the five-quarter average of full-time and part-time FTE positions as of March each fiscal year. The rate for I/3 is approved by the DAS Customer Council.

Funding for the I/3 utility is deposited in the I/3 Revolving Fund. All state departments contribute to the I/3 Revolving Fund except the State Fair Authority, Community-Based Corrections, and the Office of Energy Independence. Unexpended funds remaining at the close of the fiscal year carry forward in the Fund. Three separate allocations are billed for I/3 and added together to determine the final allocation of each agency.

### I/3 Rate Methodology

	Payroll 24.74%	Financial 47.51%	Budget 27.75%
FTEs	100.0%	50.0%	
Expenses		25.0%	50.0%
Revenues		25.0%	50.0%

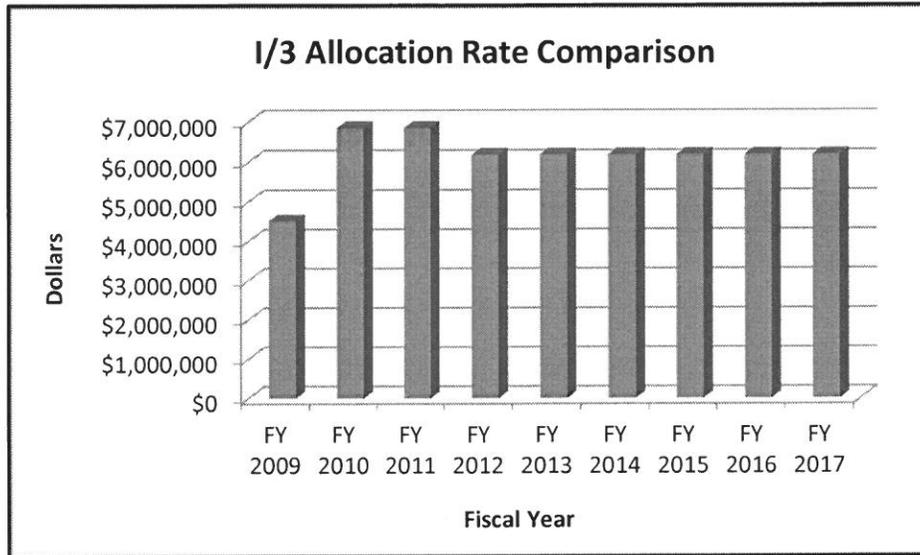
FY 2017 Budget - Integrated Information for Iowa (I/3) Utility Service				
	Amounts	Finance/ Procurement	Budget	Human Resources
<b>Revenues</b>				
Balance Brought Forward From FY 2016	\$ 4,659,576	\$ 2,213,765	\$ 1,293,032	\$ 1,152,779
I/3 Billing Amounts to Customers	6,194,290	2,942,907	1,718,915	1,532,467
<b>Revenue Totals</b>	<b>\$10,853,866</b>	<b>\$ 5,156,672</b>	<b>\$3,011,947</b>	<b>\$ 2,685,246</b>
<b>Expenditures</b>				
I/3 Operational Expenses	\$ 6,194,290	\$ 2,942,907	\$ 1,718,915	\$ 1,532,467
Balance Carryforward FY 2017 to FY 2018	4,659,576	2,213,765	1,293,032	1,152,779
<b>Expenditure Totals</b>	<b>\$10,853,866</b>	<b>\$ 5,156,672</b>	<b>\$3,011,947</b>	<b>\$ 2,685,246</b>
<b>Allocation Percentage</b>		<b>47.51%</b>	<b>27.75%</b>	<b>24.74%</b>

### More Information

Department of Administrative Services: <https://das.iowa.gov/state-accounting>  
 Iowa General Assembly: <https://www.legis.iowa.gov/>  
 LSA Staff Contact: Jennifer Acton (515-281-7846) [jennifer.acton@legis.iowa.gov](mailto:jennifer.acton@legis.iowa.gov)

For FY 2017, the SAE earmarked money to assist the DAS, along with CGI Consulting, on the integration of electronic storage software for I/3. This software will enable departments to attach all supporting accounting documents to the actual I/3 accounting document, and will help eliminate the need to submit paper documents and the need for a long-term paper storage facility. The CGI Consulting will also assist the DAS with a planned budget system upgrade and to move to an Oracle database. Money in SAE is also being set aside to begin the process of documenting the need and requirements of a new HR/Payroll System. The DAS plans to conduct a payroll study to determine exactly what the state's needs are.<sup>1</sup>

The following chart shows the historical funding:<sup>2</sup>



<sup>1</sup> The I/3 expense charge for departments is based on usage. Some departments may see increases or decreases in the FY 2017 bills, but the overall I/3 budget is not increasing for any of the costs discussed above.

<sup>2</sup> In FY 2014, the General Assembly reallocated the General Fund appropriation for I/3 to all state agencies. The amount totaled \$3,277,946.

## Human Resources Enterprise (DAS)

The Human Resources Enterprise (HRE) of the Department of Administrative Services (DAS) provides personnel services for Iowa state government agencies including the Legislative and Judicial branches of government. The Board of Regents, Community-Based Corrections, and the State Fair Authority use HRE services on a limited basis.

### Services Provided Under HRE

- **Benefits.** Utility service rate charged by the DAS to provide functions covered under group insurance including life and long-term disability insurance programs, the Employee Assistance Program, leave and moving expense benefits programs, the automatic payroll deduction program, employee wellness programs, and the employee discount program. Other programs covered under this utility include the Deferred Compensation program, Flexible Spending Accounts, and premium conversion that includes paying for health, dental, and supplemental life insurance with pre-tax dollars. The rate covers 100.0% of the expenses for these programs and is charged to each agency on a per employee/per month basis, based on a five-quarter filled FTE (full-time equivalent) position average. This also includes such things as desktop computing, travel reimbursements, communications, and office supplies.
- **Personnel Officers.** Utility service rate charged by the DAS to provide advice and consultation to all Executive Branch agency managers and supervisors in all areas of Human Resources Management. These services include interpreting the DAS-HRE rules, law, and policies; developing and revising job classes and paygrades; assisting agencies with the discipline and grievance process; reviewing the Position Description Questionnaire to determine position classifications; participating in collective bargaining negotiations; conducting personnel investigations; reviewing and approving employee personnel payroll actions; providing training and informational sessions on Human Resource topics; and assisting agencies with workforce planning. The rate covers 100.0% of the expenses for these programs and is charged to each agency on a per employee/per month basis, based on a five quarter filled FTE position average.
- **Labor Relations.** Utility service rate charged by the DAS to provide advice, consultation, and the application and interpretation of the state's Collective Bargaining Agreements. These services include collective bargaining negotiations, labor relations advice and consultation, grievance and arbitration hearings for both contract and noncontract employees, Public Employee Relations Board (PERB) hearings, and conducting administrative investigations. The rate covers 100.0% of the expenses for these programs and is charged to each agency on a per employee/per month basis, based on a 5 quarter filled FTE position average. Collective bargaining occurs in alternating years (FY 2015, FY 2017, etc.)
- **Merit Only Employment Services.** Utility service rate charged by the DAS to assist and process merit-covered job vacancies in the Executive Branch. The rate covers 100.0% of the expenses for this service and is charged to each agency on a per merit-covered employee/per month basis, based on a five quarter filled FTE position average.
- **Merit and Nonmerit Employment Services.** Utility service rate charged by the DAS to assist and process both Executive Branch merit and nonmerit job classification and compensation; diversity and affirmative action training; employee recruitment; pre-audit of payroll; and data management and reporting. The rate covers 100.0% of the expenses for this service and is charged to each agency on a per employee/per month basis, based on a five quarter filled FTE position average.
- **Health Insurance Surcharge.** Utility service rate charged by the DAS to provide health insurance programs, dental insurance programs, and benefit education. The rate is set by the General Assembly and based on centralized payroll and monthly costs from noncentralized payroll agencies. A monthly, per contract administrative charge is assessed by the DAS on all health insurance plans administered by the Department in which the contract holder has a state employer to pay the charge. The charges are paid through the centralized payroll system and deposited in the Health Insurance Administration Fund. Any balance carryforward is transferred to the Health Insurance Premium Reserve Fund. In addition, the State Board of Regents, all library service areas, the State Fair Board, the Iowa Department of Transportation, and each judicial district department or correctional services are required to submit the administrative charge on a monthly basis.

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### More Information

Department of Administrative Services - Human Resources: <https://das.iowa.gov/human-resources>

Iowa General Assembly: <https://www.legis.iowa.gov/>

LSA Staff Contact: Jennifer Acton (515-281-7846) [jennifer.acton@legis.iowa.gov](mailto:jennifer.acton@legis.iowa.gov)

## Human Resources Enterprise

- **Unemployment.** Pass-through rate set by the vendor, TALX UC Express, and charged by the DAS for third-party administration and claims management services to process Unemployment Insurance claims. The rate is based on a five quarter filled FTE position average. The rate is determined by an annual certification of participation letter submitted by each agency. The actual amounts billed are based on third-party vendor costs and the headcount of participating agencies.
- **Flexible Spending.** Pass-through rate set by the vendor, ASIFlex, and charged by the DAS to cover Health Flexible Spending Account (FSA) expenses and Dependent Care Spending Account expenses. The rate is fixed at \$3.00 per month and the FTE positions are limited to those employees that have elected to enroll in FSA plans. The charge is the same, whether the participant is in one plan or in both.
- **Workers' Compensation.** Utility service rate charged by the DAS to administer the Workers' Compensation Program and to provide safety and loss control services. Sedgwick CMS, a national third-party administrator in the area of workers' compensation, assumed responsibility for the state of Iowa workers' compensation claims on July 1, 2001. The rate methodology is based on numerous variables including agency claim experience, trends, administration costs, vendor costs, and Attorney General costs. The workers' compensation premium is provided annually and varies by department. The premium is used to fund all aspects of the Program, not just the HRE administration and program costs. This rate is not set by the Customer Council.
- **Employee Assistance Program (EAP).** Pass-through rate set by the vendor, Employee & Family Resources, and charged by the DAS to provide the Employee Assistance Program. The rate is a pass-through for the third-party vendor to provide counseling resources, at no cost, to employees that experience personal issues that impact work. The Program provides confidential, professional services at no cost to State employees and their family members. The rate is based on a five quarter filled FTE position average.
- **Family Medical Leave Act (FMLA).** Pass-through rate set by the vendor, Reed Group, and charged by the DAS for the third-party administrator to assume responsibility for the State of Iowa Family Medical Leave Act claims made beginning on July 1, 2015. The rate is based on a five quarter filled FTE position average and is intended to fund the new Program.
- **Training.** Utility service rate that will be charged by the DAS beginning in FY 2017 to cover the costs of the DAS to provide training. The funding will have two components including both utility revenue and marketplace revenue, based on the classes attended. Performance and Development Solutions (PDS) offers training and development opportunities for State of Iowa employees. The rate is based on a five quarter filled FTE position average.

### Human Resources Enterprise Rate History

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Benefits and Pre-Tax	\$34.80	\$29.40	\$29.40	\$29.40	\$29.40	\$29.40	\$32.11	\$37.72	\$37.72
Personnel Officers	71.28	71.28	74.28	74.28	63.31	74.65	85.34	85.34	85.34
Labor Relations	21.84	20.04	20.04	20.04	23.93	29.45	41.61	41.61	41.61
Employment Services Merit Only	18.36	20.52	21.54	21.54	20.51	20.51	23.68	23.68	23.68
Employment Services Merit and Non-Merit	58.92	56.28	59.28	59.28	56.51	56.51	65.41	65.41	65.41
Health Insurance	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Unemployment Claims	1.25	1.25	1.25	1.25	1.00	0.95	0.95	0.95	0.95
Flexible Spending	51.12	51.12	51.12	51.12	36.00	36.00	36.00	36.00	36.00
Employee Assistance Program	N/A	N/A	N/A	6.00	6.00	6.00	6.00	6.00	6.00
Family Medical Leave Absences	N/A	19.20	19.20						
PDS Training	N/A	19.57							

Notes: Although the rates for some utilities may remain the same, the total estimated resources are less due to fewer FTE positions. Billings are based on a five quarter average of full and part-time filled FTE positions as of March 2015. Rates for the Unemployment Claims Administration, Flexible Spending, Employee Assistance Program, and Family Medical Leave Absence (FMLA) are pass-through rates fixed by the vendor. Training is a mix of both utility rate and marketplace rate.

## Central Procurement and Fleet Services Enterprise (DAS)

The Central Procurement and Fleet Services Enterprise (CPFSE) of the Department of Administrative Services (DAS) provides a one-stop shop for purchasing and doing business with the State. The CPFSE is also responsible for the acquisition, management, policies, operation, maintenance and repair, and disposal of motor vehicles used by State employees to use in their official duties. This Enterprise also oversees the Targeted Small Business Program. This Program is designed to help women, minorities, individuals with disabilities, and service-disabled veterans to establish a small business in Iowa.

### Services Provided Under CPFSE

- **Purchasing.** Utility service rate charged by the DAS to develop competitive bids, including sealed bids, requests for proposals, and targeted small business training. The purchasing utility allocation rate is pro-rated based on the percentage of usage of the Master Agreements. Other than the utility allocation, other funds available are vendor rebates received for purchase against master contracts.
- **Blanket Bond.** Utility service rate charged by the DAS to provide coverage for State employees against theft and embezzlement. The blanket bond purchase is made in the amount and with the level of assumption of risk by the State, as determined by the DAS. The rate is driven by claims experience and based on a five quarter filled FTE position average of permanent full-time and part-time positions. This is a pass-through to a third party vendor, The Travelers Companies, Inc.
- **Fleet Management.** Utility service rate charged by the DAS to maintain the State Fleet of vehicles driven by State agency employees including purchasing, assignment, and disposal of fleet vehicles. The rate is based on the number of vehicles in the State Fleet and varies from year to year. The FY 2017 rate is based on 2,845 vehicles. The monthly vehicle rate is 1/12 of the annual budget divided by the number of vehicles in service for each agency.
- **Risk Management (Vehicle Self Insurance).** Utility service rate charged by the DAS for the state's self-insurance program including the investigation of claims and the negotiation of settlements. The rate charged to each agency is based on a per vehicle/per month amount and any increases in this rate are driven by claims experience. Funding sources for Risk Management include the utility billings for the insurance premiums charged for each vehicle, the deductibles paid by the department for each accident, restitution payments from third parties, and sales of salvaged vehicles.
- **State Garage.** Utility service rate charged by the DAS for vehicle maintenance and labor at the State Garage. This is an hourly rate.
- **Fleet Purchase and Depreciation.** Utility service rate charged by the DAS for the purchase of new State vehicles. The rate is based on the class of vehicle purchased and the estimated months of service. (cost less 20% salvage value/useful life=monthly vehicle depreciation rate)
- **Motor Pool.** Utility service rate charged by the DAS for State vehicles in the motor pool used as needed by State agencies for in-state travel. The rate is based on a daily or per mile rate by class of vehicle. Beginning in FY 2016, current vehicle statistics and fuel rates will be used to help provide a more accurate rate.

### Central Purchasing and Fleet Services Enterprise Monthly Rate History

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Central Purchasing	N/A								
Blanket Bond	\$2.13	\$1.58	\$0.66	\$0.66	\$0.63	\$0.56	\$0.66	\$0.81	\$0.81
Fleet Management	13.48	21.37	20.41	21.00	21.13	21.09	21.40	21.40	21.40
Vehicle Self Insurance	24	24	23.73	23.73	23.73	23.73	23.73	23.73	27.28
Motor Pool	N/A								
Vehicle Purchases and Depreciation	N/A								
State Garage	N/A	N/A	64.00	64.00	64.00	64.00	64.00	64.00	64.00

NOTES: The rates shown above for each utility reflect the monthly rate, unless otherwise stated. The Purchasing utility rate is an allocation. The Blanket Bond rate is an annual rate. Motor Pool rates are based on the vehicle class code and number of miles driven. Rates per mile and per day vary, depending on the vehicle class.

### More Information

Department of Administrative Services - Central Procurement Enterprise: <https://das.iowa.gov/procurement>

Iowa General Assembly: <https://www.legis.iowa.gov/>

LSA Staff Contact: Jennifer Acton (515-281-7846) [jennifer.acton@legis.iowa.gov](mailto:jennifer.acton@legis.iowa.gov)

## Iowa's Open Records Law

### **Background**

Commonly known as the "open meetings" or "sunshine" laws, Iowa Code chapters [21](#) and [22](#) exist to ensure government transparency and public accountability at all Iowa government levels. Iowa Code chapter [21](#) addresses this mission with regard to open meetings, while Iowa Code chapter [22](#) focuses primarily on the examination and dissemination of public records. [The Iowa Public Information Board \(PIB\)](#), as created by Iowa Code chapter [23](#), is the independent agency charged with administering and enforcing these open meetings and public records laws. Though limited in its jurisdictional capability, the Board provides a free and efficient medium for the general public of Iowa to receive information and resolve complaints regarding open meetings and public record requests.

### **Purpose**

Iowa Code chapter [22](#), "Examination of Public Records" defines the term "public record" as:

*...all records, documents, tape, or other information, stored or preserved in any medium, of or belonging to this state or any county, city, township, school corporation, political subdivision, nonprofit corporation other than a fair conducting a fair event as provided in chapter [174](#), whose facilities or indebtedness are supported in whole or in part with property tax revenue and which is licensed to conduct pari-mutuel wagering pursuant to chapter [99D](#), or tax-supported district in this state, or any branch, department, board, bureau, commission, council, or committee of any of the foregoing.<sup>1</sup>*

Public records also include any record relating to investment of public funds, including but not limited to investment policies, instructions, trading orders, or contracts that are either in the custody of the public body responsible for the funds or its fiduciary (or other third party).

Iowa Code chapter [22](#) also specifies that the lawful custodian of a public record refers to the governmental body that is currently in possession of the public record. The public has the right, in person or in writing, to request to examine, copy, publish or otherwise disseminate a public record unless otherwise stated by law. Public records are to be available any time during customary office hours of the lawful custodian, and if applicable, at a fee that is to be reasonable and that does not exceed the actual cost of providing the service. Iowa Code section [22.8\(4\)](#) allows the lawful custodian to provide for a "good-faith reasonable delay" in producing records up to 20 calendar days but not more than 10 business days.<sup>2</sup> Computerized records are treated the same as those that are available in paper form.

There are 67 exceptions withheld in the law as confidential and not public records including but not limited to:

- Criminal identification files
- Investigative reports of peace officers
- Personal information from confidential personnel records
- Hospital and medical records
- Personal information regarding a student as held by a school or educational institution
- Reports that, if released, provide an advantage to competitors and serve no public purpose
- Medical examiner records including autopsy reports, investigate reports, and preliminary reports

### **More Information**

Iowa Public Information Board: <https://ipib.iowa.gov/>

Iowa General Assembly: <https://www.legis.iowa.gov/>

LSA Staff Contact: Christin Mechler (515-281-6561) [christin.mechler@legis.iowa.gov](mailto:christin.mechler@legis.iowa.gov)

<sup>1</sup> <https://ipib.iowa.gov/chapter-22-text-version>

<sup>2</sup> <https://ipib.iowa.gov/faq/i-want-record-right-now-how-much-time-does-public-agency-have-produce-requested-record>

### **Complaints, Enforcement, and Resolution**

Complaints must be filed with the IPIB within 60 days of the occurrence of the violation. The Board may informally or formally coordinate compromises that satisfy all parties involved. Remedial plans include conducting investigations, conducting party hearings, completing training sessions regarding Iowa Code chapter 22, and participating in informal or formal conferences to reach a peaceful solution. The Board and its counsel may also publish advisory and declaratory opinions regarding open record violations and recommend legislation to further address issues regarding Iowa Code chapter 22. If no informal resolution can be agreed to, a formal hearing may be held by an administrative law judge. Statutory damages of up to \$1,000 may be imposed. If the party being fined is a State government body, the damage fee will be allocated to the General Fund. If a local official or committee is fined, the appropriate local government body will receive the damage fee. Should the parties not be satisfied with the ruling of the administrative law judge, they may take their case to district court.

In calendar year 2014, the IPIB processed approximately 800 cases regarding open meetings and public record laws. The majority of these were informal and resolved within a short period of time.

### **Related Statutes and Administrative Rules**

Iowa Code chapters 22 and 23

Iowa Administrative Code chapter 497

# **Appendix I**

## **Manufacturing Sales Tax Exemption Rules Impact**

## MANUFACTURING SALES TAX EXEMPTION RULES

The Department of Revenue filed an administrative rules Notice of Intended Action related to a manufacturing sales tax exemption in the September 2015 Iowa Administrative Bulletin ([ARC 2178C](#)). ***As originally filed, the rule change effective date was January 1, 2016. The final rule amends the proposed effective date of the rule change to July 1, 2016 (FY 2017).***

The existing rule and the proposed amendments implement Iowa Code sections:

- [423.3\(47\)](#) – Exempting the sale or rental of computers, machinery, and equipment, including replacement parts, and materials used to construct or self-construct computers, machinery, and equipment from the sales tax.
- [423.3\(48\)](#) – Exempting the furnishing of the design and installation of new industrial machinery or equipment, including electrical and electronic installation, from the sales tax.
- [423.2\(1\)\(b\)](#) – Subjecting the sales of building materials, supplies, and equipment to owners, contractors, subcontractors, or builders for the erection of buildings or the alteration, repair, or improvement of real property to the sales tax.
- [423.2\(1\)\(c\)](#) – Relating to the taxation of building materials, supplies, and equipment in the performance of construction contracts.

### History and Background

The existing rules related to the manufacturing sales tax exemption were promulgated in response to the enactment of Iowa Code sections [423.3\(47\)](#) and [423.3\(48\)](#) in HF 126 (Sales and Use Tax Exemptions Act of 1997). Enactment of those two Iowa Code sections replaced an existing and similar manufacturing exemption that was originally enacted in 1985 (see SF 395, section 85, Sales and Local Option Taxes and Wine Sales Act of 1985).

Many of the terms used for the exemption are not defined in the Iowa Code and their definition, interpretation, and enforcement has been a function of Department of Revenue rules and procedures. Under the existing Department rules:

- Supplies are specifically excluded from the definition of “replacement parts.” Drill bits, grinding wheels, punches, taps, reamers, saw blades, lubricants, coolants, sanding discs, sanding belts, and air filters are listed within the rules as nonexclusive examples of supplies. The existing rule specifies that supplies are taxed.
- Replacement parts are generally required to have a longer lifespan (12 months or more). Items that do not have the required lifespan are generally defined as supplies and therefore subject to sales tax. Supplies that last 12 months or longer are generally considered machinery equipment replacement parts and not subject to sales tax.

Under the proposed rules:

- The term “equipment” is defined to include “supplies” and therefore exempt from sales tax. According to the proposed rules, the types of supplies that are to be considered equipment and therefore exempt from sales tax are items such as drill bits, grinding wheels, punches, taps, reamers, saw blades, lubricants, coolants, sanding discs, sanding belts, and air filters.

- The 12-month lifespan presumption for replacement parts is eliminated. Beginning July 1, 2016, all items that can be considered replacement parts will become tax exempt under the rule.
- Changes the categorization of certain types of property installed by a building contractor from the current category of real property, to the category of personal property. This change will allow additional construction value to be defined as manufacturing machinery and equipment and therefore exempt from the sales tax.

**Fiscal Impact**

Implementation of the rules will extend an existing tax exemption to additional purchases made by manufacturers. Therefore, the proposed rules have a fiscal impact on State General Fund revenue and local option sales tax revenue.

Expanding the sales tax exemption will impact the State General Fund, the transfer of sales tax to school districts to finance school infrastructure, and any non-school local government with an existing local option sales tax. The following **table** provides the estimated impact for each of these three categories. The final column provides the total state and local tax reduction. The impact of the rule change was incorporated into the General Fund revenue estimate established by the Revenue Estimating Conference on December 10, 2015.

<b>Estimated General Fund Revenue Reduction</b>				
In Millions of Dollars				
	State General Fund	School Infrastructure	Local Option Taxes	Total Tax Reduction, State and Local Taxes Combined
FY 2016	\$16.8	\$3.4	\$2.9	\$23.1
FY 2017	34.8	7.0	6.1	47.9
FY 2018	35.9	7.2	6.3	49.4
FY 2019	37.1	7.4	6.5	51.0
FY 2020	38.3	7.7	6.7	52.7

In future fiscal years, the impact is expected to grow at a rate just above the rate of inflation.

One additional impact is possible and this impact cannot be estimated by the LSA. The 2012 General Assembly created a Flood Mitigation Program (see [SF 2217](#), Flood Mitigation Act) funded through State sales tax revenue. The amount of sales tax revenue each qualified flood mitigation city may receive is determined by comparing the sales tax revenue generated in a given year to the sales tax generated in a base year.

For the 10 impacted cities, the sales tax base was determined without this additional sales tax exemption. It is possible that the Flood Mitigation Program funding stream for one or more of the cities benefiting from the new program could be negatively impacted by the tax base reduction that results from this rule change. It is also possible that none of the cities will be impacted.

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