STATE OF IOWA
GENERAL FUND BALANCE
($ In Millions)

	Fiscal Year 1996		Fiscal Year 1997	
	Governor's Recomm.	Legislative Action	Governor's Recomm.	Legislative Action
Estimated Funds Available:				
Estimated Receipts				
Revenue Est. Conference	$ 4,356.0	$ 4,356.0	$ 4,490.0	$ 4,490.0
Rev. Est. Conf. 4/5/96	44.3	44.3	51.1	51.1
Econ. Emergency Fund Transfer			147.8	127.1
Revenue Adjustments (Exh. 1)	-29.3	- 39.3	-62.4	- 56.3
Transfers (Exh. 1)	47.4	47.4	45.4	45.4
Total Receipts	4,418.4	4,408.4	4,671.9	4,657.3
Tax Refunds	- 388.0	- 388.0	- 392.3	- 392.3
Accruals	10.2	10.2	2.7	2.7
Total Funds Available	4,040.6	4,030.6	4,282.3	4,267.7
Expenditure Limit			$ 4,227.0	$ 4,206.4
Estimated Appropriations:				
General Fund	3,840.4	3,840.4	4,050.9	4,127.6
Supplemental Approp. (Exh. 2)	10.8	15.6		
Reversions	- 7.5	- 7.5	-7.5	-7.5
Net Appropriations	3,843.7	3,848.5	4,043.4	4,120.1
Ending Balance prior to Cash Reserve Transfer	$ 196.9	$ 182.1	$ 238.9	$ 147.6

ATTACHMENT 1

Exhibit 1

	Fiscal Year 1996		Fiscal Year 1997	
	Governor's Recomm.	Legislative Action	Governor's Recomm.	Legislative Action
REVENUE ADJUSTMENTS				
Inheritance Tax SF 2449	$	$	$ - 8.9	$ 0.0
Subchapter S Corporations SF 2449			- 8.0	0.0
Income Tax Indexation SF 2449			- 5.0	- 5.0
Excess Gaming Revenue HF 2421	- 29.3	- 39.3	- 36.3	- 46.3
Waste Tire/Title Surcharge HF 2433			- 1.0	- 1.5
New Jobs Income Program:				
Research & Development			- 0.3	0.0
Work Force Development SF 2351			- 2.6	- 2.6
Tuition Tax Credit SF 2467			- 0.4	- 0.6
Riverboat Regulation SF 2470 SF 2416			0.1	0.1
Utilities Study SF 2470			0.1	0.1
Military Tax Exemption HF 2495			- 0.1	0.0
New Jobs Income Program HF 2481				- 0.6
Social Workers License SF 73				0.5
M & E Exemption HF 2165				- 0.3
Health Care Delivery System HF 2432				- 0.1
State Fair Sales Tax Exemp. HF 2422				- 0.4
DARE Surcharge HF 2472				0.1
St. Med. Examiner Local Reimb. HF 2472				0.3
TOTAL REV. ADJUSTMENTS	$ - 29.3	$ - 39.3	$ - 62.4	$ - 56.3
TRANSFERS				
Lottery Proceeds SF 2470	$ 42.2	$ 42.2	$ 40.4	$ 40.4
Marine Fuel Tax Revenues	2.4	2.4	2.4	2.4
Indirect Cost Transfers	2.1	2.1	2.1	2.1
Miscellaneous	0.7	0.7	0.5	0.5
TOTAL CASH TRANSFERS	$ 47.4	$ 47.4	$ 45.4	$ 45.4

Exhibit 2

Appropriations	Fiscal Year 1996 Governor's Recomm.	Fiscal Year 1996 Legislative Action	Fiscal Year 1997 Governor's Recomm.	Fiscal Year 1997 Legislative Action
FY 1996 Appropriations				
Strategic Invest. Fund HF 2114	$ 2.1	$ 2.1	$	$
Indigent Defense HF 2114	6.4	6.4		
Tourism Advertising HF 2114	2.0	2.0		
Revenue & Finance HF 2114	0.1	0.1		
Racetracks HF 2114	0.1	0.1		
Gen. Services - Utilities HF 2114	0.1	0.1		
Dept. of Education HF 2114		0.1		
Pension Tax Refunds HF 2114		10.3		
Judicial Branch Plan HF 2065		0.1		
School Improv/Techn. SF 2063		0.0		
Child Care Assist. HF 2114		1.3		
Regents Special Schools HF 2114		0.1		
Housing Bill SF 2464		1.0		
FY 1997 Appropriations				
Admin. & Regulation Sub. HF 2416			84.9	84.1
Ag. & Natl. Resources Sub. SF 2446			46.4	46.4
Economic Development Sub. SF 2443 SF 2470			37.6	37.0
Education Sub. HF 2447			788.3	788.8
Health & Human Rights Sub. SF 2448			84.0	83.5
Human Services Sub. SF 2442			740.5	743.5
Justice System Sub. HF 2472			336.9	333.3
Trans and Capitals Sub. HF 2421			5.7	7.8
School Aid			1,398.3	1,406.6
Other Unassigned Standings			449.3	448.4
School Improv./Tech. SF 2063			15.0	15.0
Property Tax Programs SF 2449			14.1	107.5
Salaries HF 2497			27.1	27.0
ICN SF 2195			17.1	17.6
Standings Bill SF 2470		8.8		0.7
Machinery & Equipment HF 2165			5.7	5.7
Governor's Item Vetoes		- 16.9		-25.3
Total Appropriations	$ 10.8	$ 15.6	$ 4,050.9	$ 4,127.6

Expenditure Limitation — *Fiscal Year 1997*

	Amount	%	Governor's Recomm.	Legislative Action
Revenue Estimate per Revenue Estimating Conference	$ 4,490.0	99%	$ 4,445.1	$ 4,445.1
Economic Emergency Fund Transfer	182.0	100%	147.8	127.1
Refund of Taxes	- 362.3	99%	- 358.7	- 358.7
Accrued Revenue Changes	2.7	99%	2.7	2.7
Transfers	45.4	99%	44.9	44.9
Total	4,357.8		4,281.8	4,261.2
Revenue Adjustments:				
Inheritance Tax		99%	- 8.8	0.0
Subchapter S Corporations		99%	- 7.9	0.0
Income Tax Indexation HF 2111		99%	- 5.0	- 5.0
Excess Gambling Revenue		99%	- 29.0	- 45.8
Waste Tire/Vehicle Title Surcharge		99%	- 1.0	- 1.5
New Jobs Income Program:				
Research & Development		99%	- 0.3	0.0
Work Force Development		99%	- 2.6	- 2.6
Tuition Tax Credit		99%	- 0.4	- 0.6
Riverboat Regulation		95%	0.1	0.1
Utilities Study		95%	0.2	0.1
Military Tax Exemption		99%	- 0.1	0.0
Social Workers License SF 73		95%	0.0	0.5
State Fair Sales Tax Exemp. HF 2422		99%	0.0	- 0.4
Health Care Delivery System HF 2432		99%	0.0	- 0.1
M & E Exemption HF 2165		99%	0.0	- 0.3
New Jobs Income Program HF 2481		99%	0.0	- 0.6
DARE Surcharge HF 2472		99%	0.0	0.1
St. Med. Examiner Local Reimb. HF 2472		99%	0.0	0.3
Total Revenue	$ 4,357.8		$ 4,227.0	$ 4,205.4

Totals may not add due to rounding.