**27—10.51 (161A) Voluntary program.** The division will allocate program funds to the districts in steps identified as original allocations and supplemental allocations.

**10.51(1)** Original allocation. Sixty percent of the fiscal year funds distributed to this program will be allocated to the districts at the beginning of the fiscal year in accordance with a formula based on the state soil survey database for Iowa. The formula is A = wzf, where:

a. A = allocation to the district.

b. w = the percentage factor for the district, determined by (x/y) (100), where:

(1)  $x = district acres, determined by totaling the district's land capability class acres from the state soil survey database for Iowa using the formula: <math>(\frac{1}{4})2e + 3e + 4e$ .

(2) y = state acres, determined by totaling the state's land capability class acres from the state soil survey database for Iowa using the formula:  $(\frac{1}{4})2E + 3E + 4E$ .

c. z = sixty percent of fiscal year funds distributed to the voluntary program.

*d*. f = an adjustment factor of 0.980 applied to each district's allocation to adjust the original allocation to compensate for establishing a minimum of four-tenths of 1 percent of "z" to ensure that each district has a workable program.

e. The following table provides the value of "w" for each district:

## Individual Soil and Water Conservation District

W(%) District	W(%) District	W(%) District	W(%) District
1.7 Adair	1.2 Davis	1.0 Jefferson	0.2 Pocahontas*
1.1 Adams	1.4 Decatur	1.2 Johnson	0.8 Polk
1.5 Allamakee	0.8 Delaware	1.2 Jones	1.4 E. Pottawattamie
1.1 Appanoose	0.5 Des Moines	1.4 Keokuk	1.2 W. Pottawattamie
1.3 Audubon	0.4 Dickinson	0.5 Kossuth	1.6 Poweshiek
1.2 Benton	1.8 Dubuque	1.0 Lee	1.6 Ringgold
0.3 Black Hawk*	0.4 Emmet	1.0 Linn	0.7 Sac
0.6 Boone	1.1 Fayette	0.5 Louisa	0.8 Scott
0.3 Bremer*	0.3 Floyd*	1.1 Lucas	1.8 Shelby
0.3 Buchanan*	0.6 Franklin	0.9 Lyon	1.0 Sioux
0.5 Buena Vista	1.0 Fremont	1.2 Madison	0.6 Story
0.6 Butler	0.5 Greene	1.2 Mahaska	1.5 Tama
0.3 Calhoun*	0.5 Grundy	1.3 Marion	1.7 Taylor
1.2 Carroll	1.5 Guthrie	1.5 Marshall	1.1 Union
1.5 Cass	0.4 Hamilton	1.1 Mills	1.2 Van Buren
1.2 Cedar	0.4 Hancock	0.2 Mitchell*	1.0 Wapello
0.4 Cerro Gordo	0.7 Hardin	1.3 Monona	1.2 Warren
1.0 Cherokee	1.7 Harrison	1.0 Monroe	1.1 Washington
0.4 Chickasaw	0.9 Henry	1.2 Montgomery	1.4 Wayne

## Percentage Allocation Factors

W(%) District	W(%) District	W(%) District
0.4 Howard	0.5 Muscatine	0.3 Webster*
0.2 Humboldt*	0.5 O'Brien	0.5 Winnebago
1.3 Ida	0.3 Osceola*	2.0 Winneshiek
1.4 Iowa	1.5 Page	2.2 Woodbury
1.7 Jackson	0.4 Palo Alto	0.2 Worth*
1.8 Jasper	2.4 Plymouth	0.4 Wright
	0.4 Howard 0.2 Humboldt* 1.3 Ida 1.4 Iowa 1.7 Jackson	0.4 Howard0.5 Muscatine0.2 Humboldt*0.5 O'Brien1.3 Ida0.3 Osceola*1.4 Iowa1.5 Page1.7 Jackson0.4 Palo Alto

\*The minimum value to be used in determining original allocations to districts shall be 0.4.

**10.51(2)** Supplemental allocation. The remaining balance of the fiscal year funds plus recalled funds will be provided to the districts in a supplemental allocation. The districts shall identify valid applications and cost estimates, if any, for supplemental allocations to the division by September 1 and by December 31. Factors to be considered in making a supplemental allocation to a district include:

*a.* The sum of cost estimates (for pending applications) in each district, divided by the total cost estimates (for pending applications) for all 100 districts, multiplied by the remaining available program funds; and

*b*. Whether or not the proposed supplemental allocation exceeds three times the original allocation to the district.

**10.51(3)** *Recall of funds.* The division shall recall unobligated funds from district accounts on December 31 and on June 30. Recalled funds will be made available to qualifying districts as supplements to their initial allocation.

10.51(4) Reallocation of recalled funds. Rescinded IAB 7/18/07, effective 6/27/07.

**10.51(5)** *Eligibility for supplemental allocations.* In order to be considered as a pending application for the purpose of calculating supplemental need, an application must be immediately ready to proceed to layout, design and construction upon approval by the district.

*a.* Fall supplemental funding shall only be available to those districts that have 75 percent of their funds obligated and have demonstrated an ability to use available funds.

*b.* Spring supplemental funding shall be made available to practices that will be completed by June 30 of the current year.

**10.51(6)** *Recall and reallocation of funds by division director.* If districts are not demonstrating an ability to use available funding, the division director may recall these funds and reallocate the funds to a district that has an immediate need for additional funding.

[ARC 8766B, IAB 5/19/10, effective 7/1/10; ARC 0737C, IAB 5/15/13, effective 7/1/13; ARC 1448C, IAB 4/30/14, effective 7/1/14]