

Fiscal Year 2017

# Iowa's Program and Budget



Governor Terry E. Branstad  
Lt. Governor Kim Reynolds

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## Branstad Administration's Five-Year Goals

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*"And the question before us is this: What can we do to provide certainty and opportunities for all Iowa families?"*

- *Together we can forge a new path that will lead us to stable and predictable funding for school infrastructure and historic long-term protection for water quality;*
- *A path which connects Iowans to rewarding careers;*
- *A path that leads to exponential growth in our energy sector;*
- *And a path that provides for a more fair and equitable society for all Iowans."*

Excerpt from Governor Branstad's 2016 Condition of the State Address to the Iowa General Assembly.

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From the day he took office on January 14, 2011, Governor Branstad has focused the work of his administration on the accomplishment of four key goals:

- **200,000 New Jobs for Iowans;**
- **15% Reduction in the Cost of Government;**
- **25% Increase in Family Incomes;**
- **1<sup>st</sup> Schools in the Nation.**

The Budget and Program for Fiscal Year 2017 is designed to continue making progress toward achievement of these ambitious goals. The initiatives outlined in this document provide the framework to help foster Iowa's greatest economic expansion and quality of life enhancement of the last half-century.

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# **Governor Branstad's Condition of the State Before the Iowa General Assembly January 12, 2016**

*It gives me great honor to commence the 2016 Condition of the State for the first time in Iowa's history by beginning with:*

*Madam Lieutenant Governor, Madam President, Madam Speaker,  
Legislative leaders, justices, judges, legislators, elected officials, distinguished  
guests, family, friends and fellow Iowans, good morning.*

*To Rep. Tom Moore and Rep. Charles Holz--welcome to your first  
legislative session.*

*I look forward to working with you as you represent your constituents back  
home.*

*I want to welcome all returning legislators as well.*

*We return this session without an esteemed colleague and friend who was  
respected by both sides of the aisle, Jack Drake.*

*Jack was a personal friend of mine and many of you as well.*

*He served his constituents with passion and I know we all will miss him this  
session.*

*Ladies and Gentlemen, over the past 5 years the State of Iowa has made  
significant progress.*

*Progress which has put Iowa in a position of strength and opportunity for a  
bright future.*

*Sound budgeting practices and fiscal discipline now have us ranked as the  
3rd best managed state in the nation.*

*Our cash reserve and economic emergency accounts are full.*

*The Iowa Economy has created 214,000 new jobs; surpassing our 2010 goal.*

*Today, Iowa's unemployment rate has been cut nearly in half to 3.4%.*

*Which is down from 6.1% five years ago.*

*Iowa has the lowest unemployment rate since 2001.  
More Iowans are now employed than ever in our state's history.*

*Iowa family incomes have grown 18.3% from 2010.*

*We have seen over \$12 billion in private capital investment.*

*We worked in a bi-partisan fashion last session to improve both Iowa's  
physical and digital infrastructure.*

*And state K-12 education funding is up 35% since 2010.*

*When we look back at this progress, it is important to reflect on how we got  
here.*

*We did it by restoring fiscal discipline.*

*We did it by focusing on economic growth.*

*We did it by investing in our children.*

*But the key to igniting this engine of success has truly been a willingness to  
work together.*

*When we work together, challenges are overcome, results are delivered and  
Iowans have a government that works for them.*

*When we fail to work together, challenges become steeper, results are fleeting  
and the government fails the very people we should be serving.*

*There is no doubt this upcoming legislative session will present us with  
unique issues and opportunities to address.*

*It is my sincere desire to work with all of you to address the challenges we  
have before us.*

*We must come together again to tackle the challenges looming on our path  
toward a more prosperous future.*

*Last year's devastating avian influenza, lower commodity prices and an  
increasingly competitive world economy have reduced the growth of our  
state's revenue.*

*While we still see some growth, it is not as robust as we had hoped and expected.*

*In the budget I propose today, the two items where I propose spending the most money are on schools, and on Medicaid.*

*Simply put, Medicaid is costing more than ever.*

*It is stretching our budget too thin.*

*In order to improve patient health and increase the coordination of services--as well as control Medicaid costs--the state of Iowa is implementing a modern approach toward Medicaid through managed care, as most other states have already done.*

*If the state fails to implement managed care, the growth of Medicaid spending will consume virtually all of our revenue growth.*

*Working families and job creating businesses across this state want a government that is stable, predictable and delivers what it promises.*

*The budget I propose today was crafted the same way hardworking Iowans do, with a cautious eye and optimism for the future.*

*It is a tight budget.*

*It is a budget that will keep our state stable.*

*The budget is balanced today and fits within our five-year projections.*

*We should not over-promise and under-deliver.*

*This budget provides schools the stability, predictability and funding they need and deserve.*

*Today, I am proposing to increase pre K-12 funding by over \$145 million.*

*This includes the third installment of our extraordinary commitment to teacher leadership and compensation.*

*This additional investment would bring total pre K-12 education spending in the state budget to over \$3.2 billion dollars.*

*To make this level of funding possible, we have made tough decisions in other budget areas.*

*It is my sincere hope the General Assembly will move quickly to approve supplemental state aid early this session.*

*Ensuring our children's future is bright also means addressing other challenges our state faces.*

*Education officials have expressed to me a strong desire for extending a critical source of funding for school infrastructure.*

*Iowans have also expressed a strong desire to improve our state's water quality.*

*Unfortunately, too often we are presented with a false choice -- raise taxes on hardworking taxpayers or do nothing.*

*I submit to you there is a different path to chart.*

*That is why last week, Lt. Gov. Kim Reynolds and I were pleased to announce with U.S. Secretary of Agriculture Tom Vilsack a substantial investment through a bold framework for school infrastructure and water quality.*

*We made this announcement while being joined by:*

- *Sioux City Superintendent Paul Gausman*
- *Waukee Superintendent Dave Wilkerson*
- *and Southeast Polk Superintendent Dirk Halupnik*

*These education leaders are partners in supporting our innovative plan and we were also joined by:*

- *Iowa farmer Bob Hemeseth*
- *Iowa Corn Grower's leader Craig Floss*
- *Iowa Soybean Association leader and Boone school board President Kirk Leeds.*
- *And co-chair of Iowa's Water Future Task Force, Larry James.*

*The Lt. Gov. and I are continuing to meet with education, agriculture and business leaders to build support for a solution that helps schools, improves water quality and protects Iowa taxpayers.*

*Today, our schools rely on the Secure Advanced Vision for Education or SAVE fund for school infrastructure.*

*The current law expires in 2029.*

*Since its inception in 2009, schools have already received \$3.2 billion in infrastructure funding.*

*Our proposal will increase annual funding from \$458 million this year, to \$788 million by 2049—providing a total of \$20.7 billion for school infrastructure.*

*At the same time, by sharing the portion of the growth over \$10 million annually, this plan will provide nearly \$4.7 billion for water quality over the same period of time.*

*Schools will receive guaranteed growth of \$10 million each year or \$100 million in additional funding for school infrastructure every decade on top of what they are already getting.*

*This is a monumental investment in both education funding and water quality and does it without raising taxes.*

*From our rich soil to abundant water, Iowans are blessed with resources that are the envy of the world.*

*Over the years, positive steps have been taken to improve our state's water quality--including our innovative nutrient reduction strategy.*

*However, it is clear we need a stable long-term source of funding to more significantly improve water quality from both point and non-point sources of pollution.*

*Unfortunately, the issue of protecting our state's water quality risks tearing apart the fabric of Iowa, pitting Des Moines against rural Iowa.*

*Simply put, we must significantly accelerate our water quality efforts in order to avoid eroding our path to prosperity.*

*As we provide certainty for our schools, and a reliable long-term source of funding for protecting our water resources, we must also offer certainty to the engines of economic progress--hardworking Iowa families.*

*As Lt. Gov. Reynolds and I travel the state, we see help wanted signs.*

*Good jobs are available here in Iowa.*

*Some of those jobs go unfilled because of the skills gap in our workforce.*

*Our Regents institutions, community colleges, private colleges, unions and employers are working to help close this skills gap.*

*We recently established a Future Ready Iowa goal that 70% of Iowa's workforce will have education and training beyond high school by the year 2025.*

*The Future Ready Iowa initiative can help focus and better align our education, workforce, and economic development efforts.*

*From the Home Base Iowa initiative to Skilled Iowa to promoting registered apprenticeships, we are enhancing Iowa's workforce.*

*In 19 months, the Home Base Iowa initiative has already led to 1,700 veterans who have been hired across Iowa.*

*Also, thanks to bipartisan support, Iowa is a national leader in registered apprenticeships.*

*Apprenticeships allow individuals to "earn while they learn" and that is exactly what Joe Gomez did through Eastern Iowa Community College's Registered Apprenticeship Culinary Arts Program.*

*While completing his apprenticeship, he also earned credit through the community college.*

*Joe has leveraged those skills into becoming an owner and operator of his own restaurant in Davenport.*

*Joe, and his wife Michelle are here today.*

*Joe, please stand and be recognized.*

*Thank you for being an example of the power of apprenticeships to grow our state's talent pipeline.*



*Last year, thanks to generous public and private-sector support, more than 100,000 Iowa students participated in quality STEM programs through the work of the Governor's STEM Advisory Council.*

*I want to be sure to recognize the students with us today from ADM High School, Norwalk Middle School, Carver Elementary School in Des Moines and Iowa Christian Academy in West Des Moines.*

*I want to thank the STEM Council's co-chairs, Lt. Gov. Kim Reynolds and Dr. Chris Nelson of Kemin Industries for their leadership, passion and vision.*

*With support from the General Assembly, Iowa can continue to be a national leader in STEM and empower more students with STEM skills.*

*In fact, a STEM Council recommendation inspired our proposal to move students into the 21<sup>st</sup> century by requiring high schools to offer at least one high-quality computer science course by 2018-19, and for middle school students to have the opportunity to take an exploratory unit on coding.*

*This General Assembly also has a tremendous opportunity to advance more effective career guidance within our K-12 system.*

*This is about teachers, counselors and other school leaders infusing career information and career-related skills into local curriculum.*

*It is about employers leading conversations in every community in the state to advance productive partnerships with educators.*

*It is about the business and non-profit communities better articulating key needs for Iowa's educators.*

*We must prioritize policies on industries that are poised to grow like bio-renewable chemicals.*

*A state bio-renewable tax credit, which is revenue neutral, will create more high-quality jobs, building on our state's leadership in renewable energy.*

*I know we can do this because we've already done it by becoming the nation's leader in renewable energy.*

*In the 1980's, Iowa began investing in renewable energies like ethanol, biodiesel and wind.*

*We were the first state to implement a renewable electric standard which I signed it into law in 1983.*

*At the time, we were almost entirely dependent on coal for electricity and foreign oil for motor fuel.*

*But look at us today:*

*We produce significantly more ethanol than we consume in gasoline which offers consumers more choices at the pump.*

*We are the leading biodiesel producing state in the nation.*

*We are seeing significant investments in other technologies like cellulosic ethanol; with two new plants in Emmetsburg and Nevada.*

*Today wind generates nearly 30% of Iowa's electric generation; more than any other state in the country.*

*And solar power generation is a growing and attractive renewable resource that an increasing number of Iowans are utilizing.*

*All of these accomplishments show the growing diversity in Iowa's economy.*

*But we must keep looking to the future, working to understand our needs and pushing for more renewable, reliable, and low-cost clean energy to meet our needs.*

*Lt. Governor Kim Reynolds is chairing our statewide effort—and working with the Iowa Partnership for Economic Progress--to develop a State Energy Plan.*

*This plan will include input from the public, the business community and a variety of state and federal partners and help us set our priorities for the future.*

*It includes an assessment of current and future energy capacities that will benefit the state and outline clear goals and strategies to keep energy costs low and facilitate economic development.*

*Companies who have invested and located in Iowa have cited our low cost of energy and growing use of renewables as major reasons for locating here.*

*Iowa could be the first state in the nation to meet 40% of our energy needs from wind power by 2020; far ahead of any other state.*

*The extension of the Federal Wind Energy Tax Credit will also help us grow wind investments and jobs in Iowa.*

*Our leadership in green energy not only makes us a leader in renewables but also powers job growth.*

*Every wind turbine you see while driving across our state means income for farmers, revenue for local governments and jobs for Iowa families.*

*Let's build on that foundation for a greener Iowa future.*

*Our state flag is emblazoned with Iowa's motto, "OUR LIBERTIES WE PRIZE AND OUR RIGHTS WE WILL MAINTAIN."*

*Maintaining our rights means we must maintain those rights for all.*

*It is time for a fresh look at the criminal justice system in Iowa to ensure that we are doing the right thing for all of our citizens.*

*Last year, I was invited to participate on a panel at the NAACP's Iowa Summit on Justice and Disparities.*

*I was invited by my friend, Betty Andrews, who joins us today.*

*Betty is the President of the NAACP chapter for Iowa and Nebraska.*

*Betty, thank you for being here--please stand and be recognized.*

*At the Summit, I announced the formation of a bi-partisan working group on justice policy reform tasked with researching and making policy recommendations.*

*The working group consisted of representatives from state and local government and the NAACP.*

*The efforts of the Working Group, and the advocacy of Betty Andrews and others, convinced me that we all need to work together to address justice in Iowa.*

*Ensuring the fundamental fairness of our system is a worthy goal.*

*But a fairer and more equitable criminal justice system also aligns with the long-term interests of taxpayers who fund our criminal justice system.*

*For example, in many cases, tax dollars may be better spent on rehabilitation rather than incarceration.*

*We can protect the public while rehabilitating those who have committed crimes.*

*We can take steps to ensure that the most serious of crimes are punished with the most serious of penalties.*

*And we can take steps to make sure that when our criminal justice system does impose punishment, that we are punishing the right person and that race does not play a role.*

*Let's take action this year, in all three branches of government, to improve our criminal justice system.*

*In the executive branch, our State Public Defender Adam Gregg recently established a new Wrongful Conviction Division to investigate wrongful convictions of innocent people.*

*These efforts will not only bring justice for those who have been wrongfully incarcerated, but will protect public safety by ensuring the right person is held responsible when a crime is committed.*

*We are already seeing a decline in our prison population and simultaneously a reduction in the rate of recidivism because of the collaboration between the Parole Board and the Department of Corrections.*

*We are more focused on providing individuals in the corrections system with skills they need to have rewarding careers upon release, including apprenticeships within the institutions.*

*The Department of Corrections has dramatically reduced phone fees as recommended by the Governor's Working Group.*

*Increased communications between inmates and their families while incarcerated can lead to a lower rate of reoffending when released.*

*The executive branch is not the only one taking action.*

*As you know, Chief Justice Mark Cady has become a leader in seeking to address the significant racial disparities which have become evident in the Iowa criminal justice system.*

*I applaud his efforts.*

*In addition, the courts are working to implement some of the Working Group recommendations, such as improving the jury selection process to ensure racial diversity of jury panels, which in turn helps assure a fair trial for all.*

*I look forward to working with all of you in the General Assembly to improve our criminal justice system by examining how we can:*

- *Protect our children and family members from human trafficking;*
- *Combat domestic violence;*
- *And examine the funding model for Drug and Mental Health Courts.*

*A significant recommendation of the Governor's Working Group included the confidentiality of juvenile delinquency records.*

*Currently, in most circumstances juvenile delinquency records are public records.*

*That means that a juvenile with even a minor theft or minor drug possession can be haunted by that mistake for the rest of their life - when they apply for college, for a job, for an apartment or for the military.*

*Some of our friends and neighbors, who have made poor decisions when they were young, continue to face significant roadblocks to success throughout their entire life.*

*We must examine whether these policies are truly protecting the public, or simply blocking a path to future career success for impacted Iowans.*

*A minor crime should not be a lifelong barrier to a successful career.*

*Juvenile records should remain confidential unless a judge specifically finds that disclosure is in the best interest of the child and the public.*

*This would allow for public disclosure in serious cases, while giving judges discretion to allow confidentiality in cases involving minor offenses.*

*Friends, this is the 86<sup>th</sup> General Assembly of the State of Iowa.*

*And the question before us is this: what can we do to provide certainty and opportunities for all Iowa families?*

*Together we can forge a new path that will lead us to stable and predictable funding for school infrastructure and historic long-term protection for water quality.*

*A path which connects Iowans to rewarding careers.*

*A path that leads to exponential growth in our energy sector.*

*And a path that provides for a more fair and equitable society for all Iowans.*

*Let us be bold.*

*Let us be courageous.*

*Let us set our path toward the future, and seize the opportunities before us.*

*Thank you. God Bless you, and God bless the people of Iowa.*

**PROGRAM**

**INITIATIVES**

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## Growing Iowa's Economy

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Starting in 2011, Governor Branstad and Lt. Governor Reynolds made it a priority to get Iowans working again. Both the Governor and Lt. Governor knew that in order to truly stimulate strong growth, Iowa needed to create 200,000 new jobs over the upcoming five-year period. Thanks to sound budgeting practices, tax reform and innovative economic growth policies, Iowa has seen a significant comeback in job growth.

Since 2011, over 214,000 new jobs have been created, Iowa's unemployment has dropped to its lowest level since 2001 at 3.4 percent, and the state has supported business projects that will result in over \$12 billion of private capital investment. While this growth has been encouraging, both Governor Branstad and Lt. Governor Reynolds believe we must keep our focus on the future to ensure Iowa remains open for business and the opportunities for the future are ongoing.



### **Biochemical Tax Credit**

As the Governor and Lt. Governor work to bring even more high-quality jobs to Iowa, there is a clear area of opportunity in the biofuels industry – using biomass to create new jobs and businesses.

Currently, businesses in Iowa are producing food and fuel products from corn, soybeans, and other renewable resources. As a result of these processes, certain co-products are being created that can then be further processed into consumer products such as plastics, textiles, paints, or pharmaceuticals.

Today, Iowa ranks 2<sup>nd</sup> in the nation for available supply of biomass, thus presenting Iowa with an opportunity for a competitive advantage in this industry. Under current projections, the growing field of renewable chemicals has the potential to create 20,000 new jobs by 2025. To that end, Governor Branstad and Lt. Governor Reynolds support legislation that will help further incentivize start-up companies in the biochemical industry.

Governor Branstad and Lt. Governor Reynolds, in conjunction with the Iowa Economic Development Authority, are proposing a renewable chemical production tax credit as a mechanism to incentivize new start-up companies and other ventures. These companies would take the biomass feedstocks currently produced in Iowa and manufacture these new “building block” chemicals that can then be used to produce a variety of consumer products.

### **Clarity for Iowa Manufacturers**

The Iowa Department of Revenue was petitioned by Iowa taxpayers to clarify its rules for the manufacturing and equipment tax exemption. Manufacturing has changed and become more modern in the past 20 years. However, the administrative rules have not reflected modern manufacturing practices, creating significant confusion for taxpayers. The Department of Revenue's

statutory obligation to prescribe clear guidance will improve Iowa's business climate and garner clarity for a vital job engine – manufacturing. *State Tax Notes* magazine reported the clarification of the manufacturing and equipment exemption was the “Best Tax Policy Proposal of the Year.”

### Changing Workforce Needs and a Persistent Skills Gap

Every state in the nation is challenged by a persistent skills gap – a challenge confirmed during travel by the Governor and Lt. Governor throughout all of Iowa's 99 counties. Policy leaders within Iowa and across the nation are exploring avenues to strengthen the talent pipeline. The goal is to ensure students and workers have the career opportunities they deserve and Iowa employers have the skilled employees they need to grow and innovate. The conversation is driven by a global, knowledge-based economy that rewards higher levels of education and training.

Fifty years ago, nearly 80 percent of jobs required only a high school diploma or less, and most paid a good wage. Today, only 35 percent of jobs are available to high school graduates or dropouts, and more than two-thirds of those jobs pay less than \$25,000. In short, the careers of today and tomorrow increasingly require advanced knowledge and skills. Even as middle- and high-skilled jobs grow in Iowa, the availability of a skilled workforce is a major constraint on Iowa businesses and overall economic development. A recent Georgetown University report states that in 1973, 28 percent of U.S. jobs required education beyond a high school diploma; by 2025 they project that almost two out of three jobs in the nation (and 68 percent of Iowa jobs) will require at least some

postsecondary education or training. Today, just 60 percent of Iowans have education or training beyond high school.



## Iowa:

Education and Workforce Trends through 2025

With a foreword by Governor of Iowa, Terry E. Branstad  
and Lieutenant Governor of Iowa, Kimberly K. Reynolds

Anthony P. Carnevale  
Nicole Smith  
Adam Gault  
Andrew R. Hanson  
2015



COMMUNITY COLLEGES

GEORGETOWN UNIVERSITY  
Center  
on Education  
and the Workforce  
McCourt School of Public Policy

### A Shared Vision

The 2014 Battelle report acknowledged Iowa's strong foundation but also made it clear that we must thoughtfully position ourselves for future growth. That is why Governor Branstad and Lt. Governor Reynolds recently announced an ambitious new goal: “70 percent of Iowans in the workforce will have education or training beyond high school by 2025.” Driving focus on this shared talent pipeline vision is an important first step, but it will take aligned policies and programs and a sustained commitment to collaboration to achieve our goal.

### Future Ready Iowa: Driving Alignment, Highlighting Best Practices, and Nurturing Collaboration

To help achieve this goal, Governor Branstad and Lt. Governor Reynolds have

[illegible]

Iowa has a history of respecting and honoring military veterans. On Memorial Day 2014, Governor Branstad signed the landmark Home Base Iowa Act into law. This legislation was a priority of Governor Branstad's, with sweeping bipartisan support in the House and Senate. Home Base Iowa (HBI) has paved the way for current and future military veterans to receive the thanks they deserve for their service.



The program continues to create more support from additional HBI communities, Certified Higher Academic Military Partners, or CHAMP, and HBI businesses across the state. The number of HBI communities has grown to 24, with 12 more currently in the process. There are also 16 CHAMP institutions with the highest commitment to veterans, including all Regents universities, and numerous private colleges and

community colleges. There are well over 1,400 HBI businesses that support the program. The Iowa Business Council reports that more than 1,700 veterans have been hired since the program began. Home Base Iowa is generating results for veterans and for the state of Iowa.

### **State Energy Plan**

As we look to future economic growth in Iowa, part of these conversations need to include a strategic approach as part of our state's energy plan. Governor Branstad has been a supporter of renewable energy since the 1970s. In 1983, Governor Branstad signed the nation's first renewable electricity standard. At that time, Iowa was heavily dependent on coal for electricity and imported oil for motor fuel. Today, Iowa produces far more ethanol than we consume in gasoline. We are the leading producer of biodiesel and generate nearly 30 percent of our electricity from wind. Companies that have invested in Iowa have cited our low cost of energy as a major reason for locating here. The American Wind Energy Association reported that Iowa could meet 40 percent of our energy needs from wind power by 2020 and still export excess energy to other states. Part of these successes can be attributed to thoughtful planning. To that end, continued strategic planning is needed so that Iowa remains a leader in this field.

Recently, Lt. Governor Reynolds has taken the lead to co-chair the Iowa State Energy Plan along with the Iowa Partnership for Economic Progress (IPEP) board. This comprehensive statewide effort will be facilitated by the Iowa Economic Development Authority and the Iowa Department of Transportation working in partnership with key stakeholders to gather public input for consideration. The Iowa

Energy Plan will include an assessment of current and future energy supply and demand, examine existing energy policies and programs, and identify emerging energy challenges and opportunities.

### **Regulatory Reform**

Regulatory reform remains a priority of the Branstad-Reynolds administration. State agencies should achieve statutory goals as effectively and efficiently as possible without imposing unnecessary burdens that reduce jobs and slow job growth. All rules are cleared by the Governor's Office to ensure Iowa's employers are not adversely affected.

### **Launching an Award-Winning Administrative Rules Website**

On May 18, 2015, Governor Branstad and Lt. Governor Reynolds announced the launching of a new website that makes the administrative rules process more open and transparent. The site – [rules.iowa.gov](http://rules.iowa.gov) – allows Iowans to view administrative rules that are open for public comment as well as the rules that are viewed most often. Visitors to the site can make online comments on rules, find contact information for each specific rule, and inquire about the administrative rules process.

On July 21, 2015, the National Association of Secretaries of State (NASS) Administrative Rules Organization honored the Iowa Office of the Chief Information Officer with the 2015 Colborn Award for the development of [rules.iowa.gov](http://rules.iowa.gov). The Colborn Award “annually recognizes a state program that demonstrates creativity and innovation in providing public access to, or management of, administrative rules. The award also highlights improved efficiency and delivery of services to citizens, businesses and other governmental entities.”

### **Jobs Impact Statement for New Administrative Rules**

Since March 2011, Governor Branstad and Lt. Governor Reynolds have required that a Jobs Impact Statement accompany every proposed administrative rule. The Jobs Impact Statement requires regulators to create policies that protect the health and safety of individuals and families while maximizing job growth and reducing adverse impacts on small businesses in Iowa.

### **Stakeholder Groups Involve Iowans in the Rulemaking Process**

The Governor signed Executive Order 80 in August 2012 which established stakeholder rulemaking groups for the purpose of preventing unnecessary burdens on the public as a result of rules, increasing public input, and encouraging efficiency and economic growth. Stakeholder groups foster information sharing between agencies and varying interests in the community and encourage more public participation, especially from those individuals and groups that will be affected by new rules. Public participation in the formulation of administrative rules help our state to reform burdensome rules and prevent overregulation or red tape, encouraging efficiency, economic growth, and job creation. Several stakeholder groups were formed during 2013 and 2014 that led to streamlining application processes for licenses and permits.

### **Rolling Sunset of Existing Rules**

Governor Branstad and Lt. Governor Reynolds continue to require all state agencies to review existing administrative rules to identify those regulations that adversely and unnecessarily impact job creation in Iowa.



Governor Branstad and Lt. Governor Reynolds are committed to sustaining transformational reform to give Iowa students a globally competitive education. Efforts include establishing the most robust teacher leadership system in the nation, assuring that all children read by the end of third grade and delivering high-quality science, technology, engineering, and math programs to students from preschool through high school in all six STEM (Science, Technology, Engineering and Math) regions of the state.



Iowa's new state report card, for example, shows that just 39 percent of middle and high school students in 2014-15 met or exceeded college and career readiness benchmarks in math and reading. Nearly 30 percent of high school graduates

in the class of 2015 who enrolled in community colleges last fall needed to take at least one remedial class. Almost one-quarter of third-graders did not read proficiently on state tests last school year.

Governor Branstad and Lt. Governor Reynolds in October 2015 called for 70 percent of the workforce to have education or training beyond high school by the year 2025 based on projections by the Georgetown University Center on Education and the Workforce. Iowa must strengthen its talent pipeline so that students have the career opportunities they deserve and business and industry have the skilled employees they need to grow.



Iowa's new \$150 million Teacher Leadership and Compensation System, which is the centerpiece of our landmark 2013 education reform package, supports the more challenging work teachers must perform to help students meet higher education and workplace requirements. The main goal is better utilizing the expertise of top teachers to improve instruction and raise achievement levels.

Creating new career pathways for teacher leaders also promises to attract and retain more highly talented educators. Thirty-nine school districts, comprising about one-third of the state's student enrollment, launched their teacher leadership systems last school year. Another 76 districts, encompassing an additional one-third of the state's enrollment, joined this school year. All school districts are expected to participate by fall 2016.

It is anticipated that about 25 percent of Iowa's teachers will serve in teacher leadership roles, such as instructional coaches and mentors. Teacher leaders collaborate with full-time classroom teachers to provide more individualized instruction by fine-tuning lesson plans, coaching and co-teaching. Teachers, teacher leaders and principals say that the Teacher Leadership and Compensation System is transforming their work by creating more capacity to serve students.

### **Helping Iowa Schoolchildren Read by Third Grade**

The Governor and Lt. Governor continue their focus on assuring children can read proficiently by the end of third grade. The Comprehensive Literacy Initiative adopted in 2012 requires early identification of struggling readers, starting in kindergarten, and providing them with intensive assistance.

### **Amplifying STEM Efforts**

The Governor's STEM Advisory Council, established by executive order in 2011, is continuing to work toward the goal of increasing student interest and achievement in STEM education. The Council's 10 high-quality STEM education programs served more than 100,000 children across the state, both inside and outside the

classroom, in 2014-15. Students who participated in these programs scored an average of six percentage points higher on state math and science tests than their peers. The Council has also expanded opportunities for school-business partnerships to provide more students with hands-on, real-world learning experiences.



*Greenwood Elementary School students demonstrating STEM-related projects for Governor Branstad*

Governor Branstad and Lt. Governor Reynolds deeply appreciate the extraordinary commitment of educators who are implementing these and other reforms across the state. They are confident that we can restore Iowa schools to the best in the nation and make sure that students are well prepared to fully engage as responsible citizens in great career opportunities.

# Supporting Strong and Healthy Families

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## Healthiest State in the Nation

Iowa continues leading the nation in improving the health and well-being of its citizens. In the fifth year of the Healthiest State Initiative, over 500,000 Iowans participated in the annual walk, with walks being held in all 99 counties. Additionally, more than 15 communities across the state engaged in a public-private partnership by becoming a Blue Zone-certified community, transforming the way they live and work. Iowans, young and old, are taking greater ownership over their own health and improving their well-being.

## Health Care Reform

Iowans deserve health care reform that improves care, lowers costs and, most of all, results in healthier people. These principles guide Governor Branstad and Lt. Governor Reynolds on all health care issues.



## Medicaid Modernization

In 2015, Governor Branstad and Lt. Governor Reynolds announced Iowa's Medicaid Modernization plan, a proactive, patient-centered approach that modernizes the Medicaid program through managed care. Medicaid Modernization will improve quality, access, and health care outcomes, and create a more predictable and

sustainable Medicaid program. Iowa first began serving Medicaid patients in the 1980s using managed care and expanded use of this approach with the Medicaid behavioral health population in the 1990s. Managed care is not new to the Medicaid program, with 39 states contracting with managed care companies for their Medicaid populations. For years, Iowa has entrusted the care of its state employees to private insurance companies. Medicaid Modernization allows Medicaid patients access to this same high-quality and modern coordination of care.

Medicaid has become one of the largest spending categories and the fastest growing General Fund budget driver. Medicaid spending in Iowa has grown significantly from \$2.6 billion in Fiscal Year 2007 to an estimated nearly \$5 billion in Fiscal Year 2017. Despite the dramatic growth in spending and coverage, health care has not improved. Since 2000, Medicaid coverage for Iowans has been expanded by more than 125 percent, moving from covering less than 250,000 Iowans to covering more than 560,000 Iowans (including Iowa Health and Wellness Plan enrollment) by end of Fiscal Year 2015. The current Medicaid program does not incentivize providers to ensure quality care or achieve desired outcomes. The top five percent high cost/high risk Medicaid members on average have been diagnosed with more than four chronic conditions, have seen five different physicians, and have six different prescribers. By moving to managed care, Iowa's Medicaid population will realize both improved quality of care and greater accountability for services they receive.



Also, there will be increased predictability in the state Medicaid budget.

By going to a managed care model for its Medicaid program, Iowa is utilizing nationally experienced companies to coordinate care in a way that improves the Medicaid member's health and is designed to meet individual needs. Our partners in Medicaid managed care are Amerigroup, UnitedHealthcare, and AmeriHealth Caritas. The competitive and transparent procurement process was thoughtful, diligent, and lawful. Benefits do not change under managed care, but our insurance partners will offer over 80 value-added benefits not currently available to Medicaid patients.

Iowa received effective conditional approval from the Centers for Medicaid & Medicare Services in December 2015 to move forward with Iowa's Medicaid Modernization plan on March 1, 2016. Iowa's thoughtful and diligent approach transitions services over two years for the long-term services and supports population, ensuring patients' care is not interrupted. By better managing and modernizing Medicaid, Iowans will get the right care at the right time and in the right setting.

Medicaid, with its federal funding component, is a large and complex funding source for health care delivery to the vulnerable and needy. More than 29,000 providers participate in Medicaid in Iowa. Effective management is imperative to ensure stability and predictability in this critically important program. Through managed care, Medicaid patients' health will improve, and budget predictability will be achieved by offering preventive services above and beyond what currently is available, reducing emergency room visits,

hospitalizations, and surgeries and eliminating unnecessary or duplicative services. Governor Branstad and Lt. Governor Reynolds are committed to ensuring Medicaid patients get the best possible outcomes while taxpayers receive the most value for their investment.

### **Mental Health and Disability Services Redesign**

Governor Branstad and Lt. Governor Reynolds are committed to ensuring a sustainable mental health system that benefits all Iowans. The Iowa Health and Wellness Plan has provided high quality mental health services to many Iowans previously served by counties. Since mental health redesign began more than three years ago, state of Iowa taxpayers have invested over \$310 million dollars in new state funding for mental health services available in counties. For mental health services, Iowa spends \$22 more per capita in public funds than the national average. The increased state investment and reduced demand for county funds has led to counties having over \$150 million in mental health budget surpluses. With that in mind, Governor Branstad and Lt. Governor Reynolds are committed to reviewing the effectiveness of additional investment, the progress of mental health redesign, and the impact of increased access to mental health services under Medicaid Modernization with our partners.

### **Inpatient Psychiatric Bed Tracking System**

In August 2015, the Department of Human Services launched an inpatient psychiatric bed tracking system. This online tool allows care providers anywhere in the state to access a database of available beds in real time to match a patient's need with services. This approach utilizes

technology to create a more modernized mental health system in Iowa. For Iowans that need inpatient psychiatric care, there are more than 700 public and private inpatient beds located at 29 hospitals across the state. The available inpatient psychiatric beds are voluntarily reported on a daily basis to a central tracking database maintained by the Department of Human Services. Implementing the bed tracking system provides real-time data to hospitals across the state helping to ensure that the needs of individuals requiring inpatient psychiatric services are met in a timely manner.

### **Helping Keep Doctors in Iowa**

Iowa is home to two medical schools and more than 1,500 medical students. Health care professionals play an important role in helping Iowa communities stay vibrant. Unfortunately, in the past decade, Iowa has fallen further and further behind in the number of active physicians per 100,000 residents. Iowa ranks 46<sup>th</sup> in the nation in internal medicine doctors, 47<sup>th</sup> in the nation in pediatric doctors, 48<sup>th</sup> in the nation in psychiatrists and last in both emergency medicine doctors and obstetrics and gynecology doctors.



In 2015, Governor Branstad signed into law provisions to reduce the barrier for medical residency programs and increase

the ability for significant investments to be made into more costly residency programs like psychiatry. In November 2015, the Department of Public Health awarded its first psychiatric residency program to Broadlawns Medical Center in Des Moines. The budget proposed by Governor Branstad and Lt. Governor Reynolds includes funding to support medical residency programs in Iowa. The first residency programs have been issued their awards and are beginning to serve new resident doctors.

Governor Branstad and Lt. Governor Reynolds also support continued funding for the Rural Physician Loan Repayment Program created in 2012 to assist rural doctors with repaying their student loans. Students from both Des Moines University and the University of Iowa Carver College of Medicine have received awards.

Governor Branstad and Lt. Governor Reynolds continue to support efforts to reform medical malpractice litigation, including a Certificate of Merit and a cap on non-economic damages in medical malpractice lawsuits. While President of Des Moines University, Governor Branstad learned that keeping doctors in Iowa meant making a commitment to helping them stay in the state. Other states have enacted similar reforms and had success in reducing the cost of care and retaining doctors.

## Feeding the World and Protecting Our Resources

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For several years, Iowa's local schools have relied on a statewide penny sales tax – Secure an Advanced Vision for Education (SAVE) – as a revenue source for education infrastructure. This revenue has helped both rural and urban school districts to meet their needs of replacing aging infrastructure, responding to enrollment growth, holding down property taxes, and keeping pace with ever-changing technology.

Under current Iowa law, this revenue source will end for school districts on December 31, 2029. The current law is problematic for schools that wish to bond for construction projects. Governor Branstad and Lt. Governor Reynolds have a steadfast focus on ensuring fiscal responsibility as well as creating predictability and stability in funding for Iowa's schools both now and in the future.

Governor Branstad and Lt. Governor Reynolds propose a 20-year extension of the SAVE funding program and a \$10 million increase in growth each fiscal year on top of the projected baseline of \$458 million. This new legislative proposal is projected to generate \$20.7 billion for education infrastructure from Fiscal Years 2017 through 2049.



In addition to education infrastructure, Governor Branstad and Lt. Governor Reynolds want to ensure that Iowans can continue to protect and preserve our state's waterways. Through a broad coalition of more than 100 organizations, Iowa has implemented a science-based approach, the Nutrient Reduction Strategy, to improve water quality by reducing the amount of nutrients entering our waterways. These efforts include working with landowners in both rural and urban settings and with farmers, municipalities, academia, and businesses in a collaborative spirit to promote a culture of conservation.



To continue support for the Iowa Nutrient Reduction Strategy and water quality improvement, Governor Branstad and Lt. Governor Reynolds also propose that any growth from the new 20-year extension of SAVE dollars, beyond the significant increase and new funding outlined for education infrastructure, be captured for water quality efforts. This proposal builds off existing collaborative efforts and identifies an avenue to provide new funding for our schools and for improving Iowa's water quality. This legislative proposal builds off the tremendous support for the Iowa Nutrient Reduction Strategy and the work done by Iowans in all corners of the state to protect our natural resources in both large and small communities.

# Transportation in the 21<sup>st</sup> Century

The importance of dependable roads and bridges in Iowa cannot be overstated. Iowa helps to feed and fuel the world, and the competitiveness of Iowa products in the global economy depends on the ability to move those products from production to consumption.

## Applying Technology to Improve Customer Service

The Iowa Department of Transportation strives to continually make improvements to systems and operations to better serve Iowans. Recent examples include:

- Renewal of drivers' licenses 24-7 via Internet-connected devices;
- Access to digital drivers' licenses via smartphones; and
- Parental management of a child's graduated driver's license transactions and history through an Internet portal.



## Highway 20 Expansion

After years of funding challenges, work is underway to expand Highway 20 to four lanes across the state. Completion of the final 40 miles of the Highway 20 project will give drivers the ability to cross Iowa from the Mississippi River to the Missouri River on a stretch of four-lane highway. Governor Branstad and Lt. Governor Reynolds believe this investment is critically important to northwest Iowa and the Midwest and that

this additional transportation corridor will enhance economic growth.

## Safety for Iowa's Drivers and Roads

Through the leading efforts of the Iowa Department of Transportation and the Iowa State Patrol, along with increased driver awareness and improved car safety technology, Iowa experienced one of its lowest rates of road fatalities since World War II. The Department of Public Safety and the Department of Transportation joined forces in 2014 in a coordinated campaign called "Zero Fatalities." This effort combines smart engineering, coordinated patrol efforts, and a public awareness campaign to increase safety for Iowa drivers. While programs such as this generally take several years to demonstrate their level of success, there is an early sign that the program may be having a positive impact. Iowa's roads were safer in 2015 based on the measure of miles travelled to traffic fatalities. The number of miles travelled on Iowa roads was one of the highest ever, but the number of traffic deaths was one of the lowest in modern history.

### FATALITIES & VEHICLE MILES TRAVELED (VMT)

| <u>YEAR</u> | <u>FATALITIES</u> | <u>VMT</u>      |
|-------------|-------------------|-----------------|
| 2010        | 390               | 31,579,356,000  |
| 2011        | 360               | 31,410,559,000  |
| 2012        | 365               | 31,580,625,000  |
| 2013        | 317               | 31,541,700,000  |
| 2014        | 322               | 32,331,557,000  |
| 2015        | 318*              | 33,183,000,000* |

\*Preliminary Figure

Source: Iowa Department of Public Safety/Governor's Traffic Safety Bureau and Iowa Department of Transportation

## Department of Transportation Efficiency

Increased efficiency continues to be a top priority under the Branstad

administration and the Department of Transportation is a leader in this effort. Since 2011, improvements at the Department have saved more than \$57 million, with a projected \$33 million in additional annual savings in the future.

More progress will be gained under a 2015 provision signed into law by Governor Branstad that requires the Department of Transportation to generate new efficiencies in its future project programs. The Department has been hard at work to become even more resourceful by developing and exploring:

- new models for planning projects;
- new ways to partner with local governments to better allocate money for projects; and
- new opportunities for consolidating and streamlining of state assets.

## A Safe and Secure Iowa

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While Iowa continues to be one of the safest states in the nation, Governor Branstad and Lt. Governor Reynolds know that strengthening public safety is important to fostering community growth as well as ensuring the well-being of Iowans.

### **The Future of Emergency Radio in Iowa is Underway**

Since 2004, Iowa has lagged behind other states in providing its public safety responders a comprehensive radio system (known as interoperability.) This system provides critical communication coverage and reliability among public safety agencies responding to disasters, emergency situations or planned events. In FY2015, \$4 million was appropriated by the legislature to begin construction of the interoperability platform in central Iowa.



Iowa Statewide Interoperable Communication System (ISICS)

The initial construction of the radio system in central Iowa is one step in leveraging 21<sup>st</sup> century technology and should prove to be of great value to all area first responders using radio communication for daily duties, planned events and when responding to emergencies. This is why the Governor recommends continued

funding for the Iowa Statewide Interoperable Communication System (ISICS). Building out the remainder of the platform will not only allow the state to meet 2016 federal interoperability requirements but will also provide statewide radio access to first responders as they work to ensure the safety of Iowans.

### **An Update for Criminal Justice in Iowa**

Public safety is one of the key responsibilities of government. To that end, it is time to strengthen Iowa's domestic violence laws to ensure justice and better protect victims. Iowa's laws must focus on administering the appropriate penalties for those that commit heinous crimes and also provide for the treatment of offenders to reduce recidivism and provide safer communities.

There are people who live their lives feeling like a prisoner due to an abusive partner and a system that doesn't do enough to address the actions of repeat offenders. These habitual offenders pose a serious threat to their victims as well as to the public. For offenders who commit a third act of domestic abuse, the mandatory minimum sentence should be increased from one year to three years. Increasing the penalty demonstrates to would-be offenders that this type of crime will not be tolerated, works to ensure access to treatment programs to reduce offender recidivism, and gives victims more time to heal and move forward with their lives.

Additionally, county attorneys and judges should have more options in charging and sentencing offenders that entail real, meaningful penalties. Language needs to be adopted that codifies that



prosecutors and the courts have the option of utilizing electronic monitoring in special circumstances for both pretrial and probation conditions. Together, all of these actions can put a spotlight on a crime that is all too prevalent and let victims know that they are not alone.

Iowa's criminal justice policies should also focus efforts on reducing juvenile recidivism rates. While many young people take responsibility for their actions and successfully complete their sentences, their records may follow them into adulthood negatively impacting both education and career opportunities. Iowa should work to reverse the presumption in cases of juvenile delinquency public records. Instead of making the records of these young people open to the public where they can live on in perpetuity, these files should be presumed confidential except in cases where a judge deems otherwise. Our young people deserve a true second chance where the mistakes of their past do not serve as barriers to their future. Changing Iowa's policies of the past can give them that chance.

### **A Cyber-Prepared State**

Cybersecurity is a top priority in Iowa and throughout the world. Cyber technology has changed the world, enabling us to communicate and interact with each other in new and exciting ways. It has brought the world to our computer screens and fingertips and has changed how governments, educational institutions and businesses function. While the benefits are many, cyber technology has also brought with it many risks.

In 2012, former U.S. Secretary of Defense Leon Panetta pointed out our nation's increasing vulnerability to a cyber-

attack and the ability that foreign hackers have to disrupt our government, power grid, transportation system and financial networks. He likened the threat to our nation's cyber systems to a "cyber Pearl Harbor."



In order to strengthen the security and resilience of our cyber resources, there must be coordination between federal and state governments and the private sector, ensuring that technological infrastructure is available for citizens and businesses to exchange information and conduct business while maintaining the integrity of the power grid and transportation systems.

To help address the challenges of cybersecurity, Governor Branstad issued Executive Order (EO) 87 in December 2015. This EO requires the development of a Cybersecurity Strategy. The Strategy will be comprised of many facets including:

- Addressing high risk cybersecurity areas for the State's critical infrastructure and develop plans to better identify, protect, detect, respond, and recover from significant cyber incidents;
- Establishing a process to regularly assess cybersecurity infrastructure and activities within the State;
- Providing recommendations related to securing networks, systems and data...;

- Identifying opportunities for collaboration with the private sector and educational institutions to implement cybersecurity best practices; and
- Establishing data breach reporting and notification requirements...

A leadership group comprised of staff from Homeland Security and Emergency Management, Iowa National Guard, Department of Public Safety, Iowa Communications Network, and the Office of the Chief Information Officer is required to submit the Cybersecurity Strategy to the Governor's Office by July 1, 2016.



# Open Government

Governor Branstad and Lt. Governor Reynolds are committed to honest, open government. Governor Branstad's desire for transparency supports the enactment of several proposals that have been brought forth to ensure that Iowa government is truly open.

Governor Branstad has made himself one of the most open and accessible governors in the nation. He and Lt. Governor Reynolds re-instated a weekly news conference that provides members of the media unprecedented access and a regular opportunity to ask questions on any subject matter. They also hold annual budget hearings open to the public and the media in order to ensure Iowans know how their government operates. From 2011 through 2015, the Governor and Lt. Governor each visited all 99 Iowa counties – and will do so again in 2016.

Additionally, the Office of the Governor launched a transparency website. All open records requests are posted on the website in the Open Records Transparency section at the beginning of each month. The transparency website posts all open records requests received by the Governor's Office and includes the information requested, the number of days it took to complete the request, and the cost to the requestor, if applicable. From January 2011 through December 2015, 203 open records requests were made of, and responded to by, the Office of the Governor. This included the release of over 33,066 emails and documents. Of the 203 requests made, 191 requests (94%) were completed at no charge for staff review time. Ninety-four percent of requests office fell within the

Governor's Office's policy, which provides for three hours of free staff time. Twelve requests (6%) were charged for staff review time.

| <b>BILLABLE OPEN RECORDS REQUESTS</b> |                           |
|---------------------------------------|---------------------------|
| <u>Source of Requests</u>             | <u>Number of Requests</u> |
| Litigation/Legal                      | 5                         |
| Public                                | 3                         |
| Political Campaigns                   | 2                         |
| Media                                 | 2                         |

*Source: Governor's Office*

Also, Governor Branstad named Bill Monroe, former head of the Iowa Newspaper Association, as his special advisor for government transparency. They meet monthly to discuss ongoing issues to ensure his administration remains on the cutting edge of open government initiatives.

To encourage even greater transparency at all levels of government, Governor Branstad and Lt. Governor Reynolds continue their support of several initiatives.

## **The Iowa Public Information Board**

In 2012, Governor Branstad signed one of his priorities into law, Senate File 430, creating the Iowa Public Information Board. Due to the early appointments made by Governor Branstad, the Public Information Board achieved its goals of being a functioning board on July 1, 2013. This agency is given the enforcement authority to enforce Iowa's open records and open meetings laws. During Fiscal Years 2014 and 2015 the Board Office reporting processing 1,454 matters.

- 198 formal complaints
- 252 informal complaints

- 943 informal requests for information/assistance
- 14 formal opinions
- 8 Declaratory Orders and Petitions for Rule Making
- 39 other assistance

The Board serves as a one-stop shop where lowans, local government officials, and media can go to get quick, reliable answers.

### Transparency Training for Keepers of Public Records

Many open meetings and open records violations occur due to a lack of knowledge and inadequate training of elected officials and government employees. For that reason, Governor Branstad and Lt. Governor Reynolds continue to support Iowa Public Information Board's efforts to partner with key stakeholders to provide training for public officials and public employees in all levels of government.

### Fiscal Transparency and Open Data

Under the leadership of Governor Branstad and Lt. Governor Reynolds, Iowa state government continues to improve transparency in the areas of budget, financial, tax and performance data. The Department of Management maintains and continuously improves the data.iowa.gov website, which provides public access to comprehensive information in these areas. Data.iowa.gov was recognized as one of the leading state government financial transparency websites in the nation in 2015 by the U.S. Public Information Resource Group (PIRG). PIRG's, "Following the Money 2015" gave Iowa an A-, 94 out of 100, up from 90 in 2014. In addition, Iowa's checkbook.iowa.gov was launched in 2015. This site allows visitors to explore state expenditures from high-level summaries down to checkbook level transactions recorded in the state's central accounting system.

Top States for Providing Online Access to Government Spending Data in 2015

| State         | Grade     | Score     |
|---------------|-----------|-----------|
| Ohio          | A+        | 100       |
| Indiana       | A         | 97        |
| Wisconsin     | A         | 96.5      |
| Oregon        | A         | 96.5      |
| Louisiana     | A         | 96        |
| Connecticut   | A         | 96        |
| Massachusetts | A         | 95.5      |
| Florida       | A         | 95        |
| <b>Iowa</b>   | <b>A-</b> | <b>94</b> |
| Illinois      | A-        | 93        |
| Montana       | A-        | 92        |
| New York      | A-        | 91        |
| Texas         | A-        | 91        |
| South Dakota  | A-        | 90        |

Source: US Public Interest Research Group, Following the Money 2015

<http://www.uspirg.org/reports/usp/following-money-2015>

**ECONOMIC**

**REVIEW**

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## National Economic Conditions

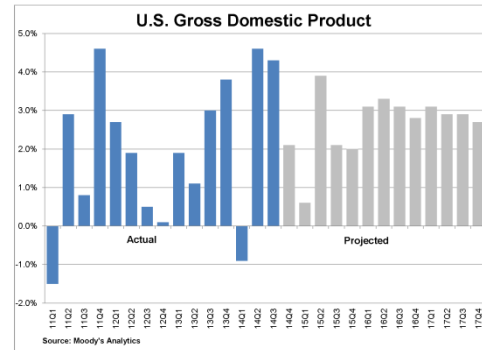
The U.S. economy continues to perform well. The unemployment rate is trending downward toward 5 percent, low gasoline prices are affording consumers extra spending money, and home and vehicle sales ratcheted up earlier this summer. Moody's Analytics expects 2016 to be an even better year, with the most encouraging development being the rapid decline in joblessness. They predict that the economy is on track to return to full employment by mid-2016. It will have been almost a decade since the economy was last operating at full tilt.

The tightening job market is evident from the recent firming in wage growth. According to the Bureau of Labor Statistics, average hourly earnings and wages as measured by the employment cost index have picked up over the past year. Wage growth is up nearly half a percent over the past year, well over the near 2-percent year-over-year growth that had prevailed since the recession.

### U.S. Gross Domestic Product

The Bureau of Economic Analysis estimates that real Gross Domestic Product (GDP) grew at an annual rate of 2.1 percent in the third quarter of 2015, down from 3.9-percent growth in the second quarter of 2015. The deceleration in the third quarter primarily reflected a downturn in private inventory investment and decelerations in exports, personal consumption expenditures, and nonresidential fixed investment, partly offset by a deceleration in imports. Moody's Analytics projections GDP to grow overall 2.5 percent for calendar year 2015, 2.8 percent in calendar

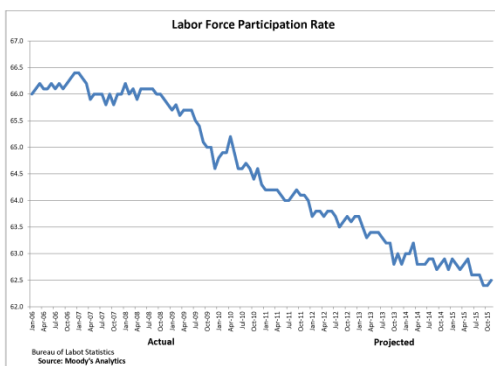
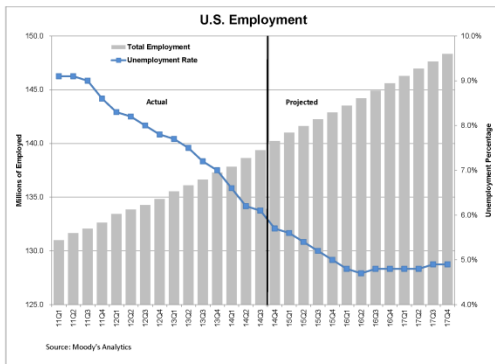
year 2016, and 3.0 percent in calendar year 2017.



### U.S. Employment

Employment growth has been weaker this year than in 2014, averaging 216,000 net new jobs per month through October. Last year, the average net employment gain per month was 253,000. In November, payroll employment increased by 211,000 while October was revised from 271,000 to 298,000. Job gains were well distributed across industries.

Moody's Analytics estimates the labor market will generate about as many jobs in 2016 as in 2015, about 2.7 million. Job gains will exceed 200,000 monthly through 2018. A strengthening housing market and more well-compensated positions in professional and business services will drive the job gains. The labor market will reach full employment during the second half of 2016, at 4.8 percent unemployment. Wage gains will slowly accelerate as the labor market tightens, reaching 3.3-percent year-over-year growth by 2018.



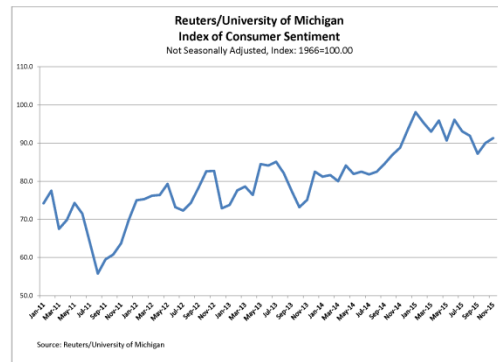
In November, the unemployment rate remained at 5 percent even as more workers entered the labor force, bumping up the labor force participation rate from 62.4 percent to 62.5 percent. The number of individuals who lost jobs fell while the number of unemployed workers who left their jobs voluntarily increased, a sign of confidence in the labor market.

Diminishing slack and thus difficulty filling openings will drive further increases in wage growth. While there was a slight downturn in October of available jobs, job openings still far exceed hires with wide gaps persisting in industries that require more educated or skilled workers such as manufacturing, professional services, finance and health care. In October, employers were seeking to fill 5.38 million jobs, while 5.14 million workers were hired.

While resisting wage increases to bolster profits, many companies now concede that wages need to increase to retain and attract talent. For example, the National Federation of Independent Business, which represents small businesses, reports that a higher share of companies have positions that are difficult to fill than at any time since 2000. As a result, one-fifth of companies plan to increase compensation, the highest share since May 2005.

### Consumer Spending

Solid economic fundamentals for the consumer are fueling ramped-up spending growth. Debt service burdens have fallen dramatically. The wealth of American households has climbed to new peaks, bolstered by rising real estate values and stock prices.



### Average Income

Median household income grew 2.7 percent in calendar year 2014 and is estimated by Moody's Analytics to grow by 3.5 percent in 2015, 3.1 percent in 2016, and 4.2 percent in 2017. This is reflective of continued job growth and income gains as well as wealth appreciation, which will lift confidence and encourage pent-up demand.

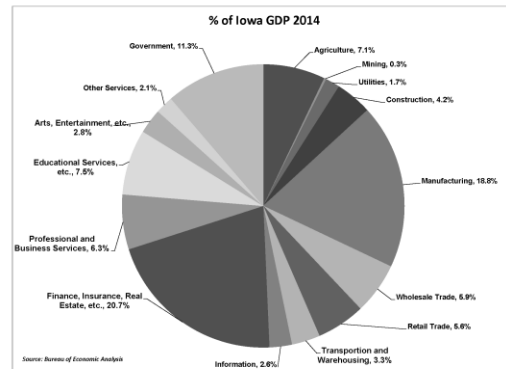
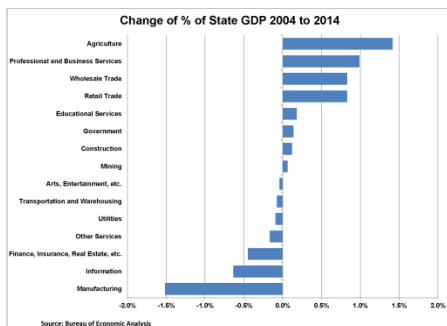
# Iowa Economic Conditions

Iowa's labor market performance has been impressive since the recession ended more than six years ago. According to Iowa Workforce Development, the state has added a gross 216,100 jobs since Governor Branstad returned to office in January 2011. Overall, unemployment has dropped from 4.3 percent in November 2014 to 3.4 percent in November 2015.

Iowa's economy is supported by a diverse mixture of industry, agriculture and services. This past year, agriculture continued to be at the top of the news with declining commodity prices but high crop yields leading the articles.

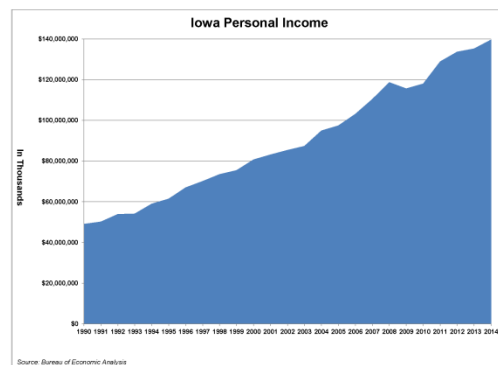
## Iowa Gross Domestic Product

For 2014, Gross Domestic Product (GDP) for Iowa increased 0.4 percent, ranking Iowa 45<sup>th</sup> in growth rate nationally. The United States' average growth for 2014 was 2.2 percent. In 2014, 18.8 percent of the state's GDP was in manufacturing, down from 20.4 percent in 2004. Finance and insurance were 20.7 percent of GDP in 2014, down from 21.2 percent of GDP in 2004. With the growth in renewable fuels processing and higher grain production, agriculture's share of GDP has grown from 5.7 percent in 2004 to 7.1 percent in 2014.



## Personal Income

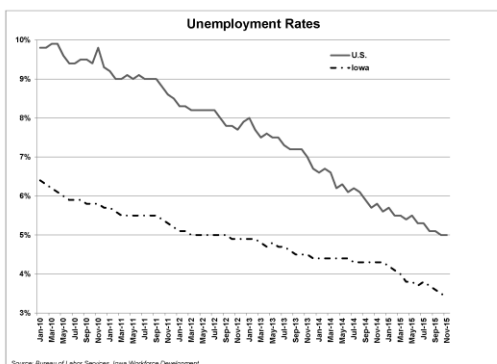
Personal income for the nation, as reported by the Bureau of Economic Analysis, increased 3.9 percent during calendar year 2014. Due to lagging crop prices, Iowa's personal income rose only 1.3 percent, which ranked Iowa 49<sup>th</sup> in growth nationwide. For the third quarter 2015, Iowa's personal income rose 2.1 percent, third highest in the nation, with the large increase due to an increase in third-quarter farm earnings primarily reflecting lower production expenses, including lower fuel and livestock prices.



## Employment

Over the past ten years, Iowa's unemployment has been between 1.3 and 3.6 percent below the national average. As

of November 2015, the state unemployment rate stood at 3.4 percent, while the national unemployment rate was 5.8 percent.



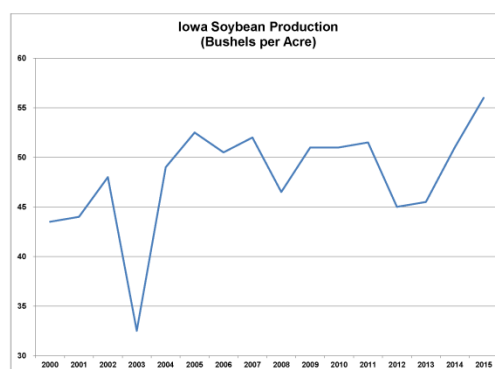
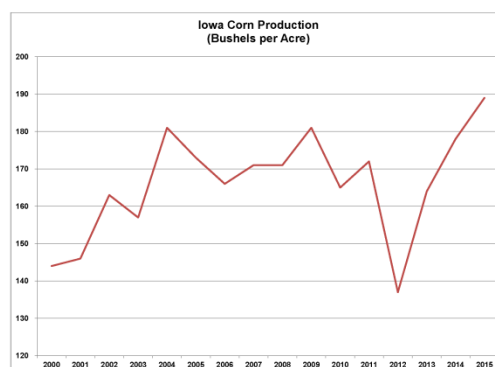
## Agriculture

The Federal Reserve Bank of Chicago, in their November 2015 public release, reported that farmland values for the Seventh Federal Reserve District (Chicago) had overall remained unchanged from a year ago. Farmland values in Iowa decreased 1 percent for the period October 1, 2014 to October 1, 2015. A majority of the survey respondents projected a drop in the District's farmland values in the final quarter of 2015, while only 1 percent anticipated an increase.

One key factor keeping district farmland values from sliding in the third quarter of 2015 was the stability of corn prices. According to the U.S. Department of Agriculture (USDA), corn prices averaged \$3.72 per bushel in the third quarter of 2015, up 1.6 percent from the previous quarter and unchanged from a year ago. However, soybean prices, with an average of \$9.57 per bushel in the third quarter of 2015, continued their fall; they were down 0.5 percent from a previous quarter and down 21 percent from a year ago.

The November 2015 update from USDA found bigger corn and soybean crops than

previously estimated. The national corn yield was raised to 169.3 bushels per acre, which added roughly 100 million bushels to estimated production. State-level yield estimates were higher in the northern and western Corn Belt but lower to the south and east. The Iowa corn yield was set at 189 bushels per acre, which would be a record. The national soybean yield also increased significantly to 48.3 bushels per acre, adding again nearly 100 million bushels to the national yield. The yield increases were more uniform across the country for soybeans, but Iowa is again projected to see a record yield to 56.0 bushels per acre.



The supply strength, however, was coupled with some demand weakness. For corn, export and ethanol demand was reduced by a combined 125 million bushels. While feed demand increased 25 million



bushels, the growth was not enough to offset the losses. For soybeans, USDA raised both crush and export demand from previous estimates, but the export number remains well below last year's level. Ending stocks grew for both crops. Corn ending stocks were projected at 1.76 billion bushels. Soybean ending stocks were set at 465 million bushels, and the season-average price estimates were lowered as well. The midpoints on the price ranges are now set at \$3.65 per bushel for corn (down 15 cents) and \$8.90 per bushel for soybeans (down 25 cents).

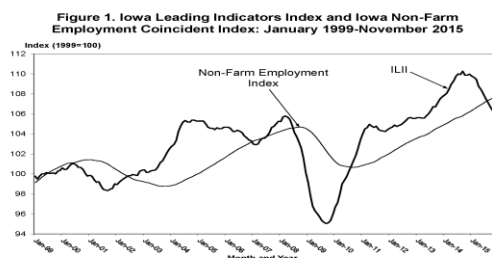
### Iowa Leading Indicators

The Iowa Department of Revenue produces a monthly index based on economic indicators. The ILII is derived from seven Iowa-specific economic indicators and one national indicator. The Department designed the ILII to forecast the likely future direction of economic activity in Iowa. The techniques used to build the ILII follow those used by the Conference Board to construct the national leading indicators index. A movement in the ILII for only one month does not produce a clear signal; rather it is necessary to consider the direction of the index over several consecutive months.

recorded a 0.12 percent rise in October, which extends the streak of employment gains to 61 consecutive months.

During the 6-month span through October, the ILII decreased 2.2 percent (an annualized rate of -4.4 percent). The 6-month diffusion index increased to 25.0 with six of the eight components experiencing a decrease of greater than 0.05 percent over the last half a year. Average manufacturing hours increased and joined the national yield spread as the only components to show any positive growth in the past six months.

In October, only two of the eight ILII components contributed positively. The positive contributors were average weekly manufacturing hours and the Iowa stock market index. The agricultural futures profits index, diesel fuel consumption, residential building permits, the national yield spread, the new orders index, and the average weekly unemployment claims (inverted) were the six components that contributed to the index negatively.



Source: Iowa Department of Revenue

The Iowa Leading Indicators Index (ILII) decreased to 106.3 (100=1999) in October 2015 from 106.7 in September. The Iowa non-farm employment coincident index

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**STATE  
FINANCIAL  
POLICIES**

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# Budgeting Policies

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## **Basis of Budgeting**

Iowa's budget is prepared on a modified cash basis that is used to establish and ensure compliance with enacted budgets according to applicable statutes and administrative procedures. For each fund, except for the General Fund, the total amount appropriated or budgeted to be spent may not exceed the fiscal year's estimated revenues available plus the unappropriated surplus fund balance (or less a deficit) of the preceding year. The fiscal year begins July 1 and ends on June 30.

For budgeting purposes, with the modified cash basis of budgeting, tax receipts are recorded at the time of deposit during the fiscal year. During the accrual period tax receipts are determined when earned and adjusted back to the appropriate fiscal year. All other receipts are deposited to the appropriate fiscal year in which the revenues were earned if received within 60 days after the end of the fiscal year; if received after those 60 days, they are recorded in the fiscal year received. For expenditures, statute requires that no payment for goods or services may be charged subsequent to the last day of the fiscal year unless the goods or services are received on or before the last day of the fiscal year. The only exceptions allowed are repair projects, purchases of specialized equipment and furnishings, and other contracts for services and capital expenditures for the purchase of land, or erection of buildings or new construction or remodeling which were committed and in progress prior to the end of the fiscal year. In other words, except for the previously mentioned exceptions, the State must have

received the goods or services on or before June 30, creating an actual liability.

## **Relationship to the Generally Accepted Accounting Principles (GAAP)**

Under GAAP, the General Fund is used to account for all financial resources except those required to be accounted for in another fund. This differs materially from the Budget Basis General Fund, which is defined primarily by legislation. As a result, approximately 400 funds are classified as part of the General Fund under GAAP; only one is included in the Budget Basis General Fund. Further information on the measurement focus and basis of accounting for funds reported in the State's Comprehensive Financial Report is discussed in Note 1 to the Financial Statements of that report.

## **Budget Control**

The annual budget process serves as the foundation for the State's financial planning and control. Each year departments are required to submit budget requests to the Department of Management (DOM) by October 1 for the subsequent fiscal year. The State's budget is prepared by DOM for the Governor, along with the proposed appropriation bills for the subsequent fiscal year, and is required to be submitted to the General Assembly by February 1. The General Assembly approves the appropriation bills which establish spending authority for the upcoming year. The Governor has the authority to approve, veto or line-item veto appropriation bills as they are presented to him.

Departments may request revisions to allotments, appropriation transfers, or

supplemental appropriations. The DOM approves revised allotments within an appropriation, subject to the Governor's review. The Governor and the Department of Management approve all appropriation transfers. The Governor and the General Assembly act on supplemental appropriation bills in a manner similar to original appropriations. Appropriations lapse at fiscal year-end, and unobligated balances revert to the state treasury unless otherwise provided.

All claims presented for payment must be approved by the appropriate department. The expenditure must be for a purpose intended by law, and a sufficient existing and unexpended appropriation balance must be available. Budgetary controls are incorporated into state accounting systems. The annual budget of the State is established through separate appropriations to individual departments for specific purposes, special outlays and/or operating expenditures. Budget control is essentially maintained at the department level except for certain grant and aid programs where control is maintained at the program level.

### **General Fund**

For budgetary purposes, the General Fund of the State receives those revenues of the State not required to be deposited in other funds. General Fund revenues are obtained from the payment of state taxes and from federal and non-tax revenue sources. Major tax revenues to the General Fund include the individual income tax, corporate income tax, sales/use tax, and certain other taxes and revenue.

For budgetary purposes, the State has classified General Fund revenues as either "appropriable" or "appropriated." Appropriable revenues consist of all

General Fund revenues other than appropriated revenues. Appropriated revenues consist of fees and charges together with support payments and reimbursements (including federal funds). Because these revenues are routinely credited to the General Fund appropriation for the operation of the applicable department rather than being appropriable for other General Fund expenditures, they are referred to as "appropriated."

### **General Fund Expenditure Limitation**

The Code of Iowa, section 8.54, establishes a State General Fund expenditure limitation of 99% of the adjusted appropriable revenue estimate. The adjusted revenue estimate is the appropriable revenue estimate for the General Fund following fiscal year, as determined by the Revenue Estimating Conference. Adjustments may be made by adding any new revenues which may be considered to be eligible for deposit into the General Fund subtracted by any revenues which are considered not eligible for deposit into the General Fund that are determined to happen after the Revenue Estimating Conference meets. "New revenues" means moneys which are estimated to be received by the State due to increased tax rates or changes in tax structures and increased or newly created fees. For expenditure limitation purposes, only 95% of the new revenues may be added. Reductions to the General Fund estimate due to tax rate or structure changes and reduced or eliminated fees are reduced at 100% of the amount.

### **Reserve Funds**

The Economic Emergency Fund was created in Iowa Code section 8.55. The Economic Emergency Fund is separate from the General Fund of the State and the

balance in this fund is not considered part of the General Fund. The moneys in the Economic Emergency Fund do not revert to the General Fund, unless and to the extent that it exceeds the maximum balance. The maximum balance of the Economic Emergency Fund is the amount equal to 2.5% of the adjusted revenue estimate for the fiscal year. If the amount of moneys in the Economic Emergency Fund is greater than the maximum balance, the excess is required to be transferred to the General Fund. The moneys in this fund may be appropriated by the General Assembly for emergency expenditures. However, starting in Fiscal Year 2012, there was a standing appropriation from the Economic Emergency Fund to the Executive Council to pay for performance of duty claims approved by the Executive Council. The balance in the Economic Emergency Fund may be used in determining the cash position of the General Fund of the State for payment of state obligations. Interest or earnings on moneys deposited in the fund are credited to the Rebuild Iowa Infrastructure Fund.

The Cash Reserve Fund was created in Iowa Code section 8.56. This fund is separate from the General Fund of the State and the balance in the fund is not considered part of the General Fund. The moneys in the Cash Reserve Fund cannot be transferred, used, obligated, appropriated or otherwise encumbered except as provided under Iowa Code section 8.56. Interest or earnings on moneys deposited in the Cash Reserve Fund are credited to the Rebuild Iowa Infrastructure Fund. The balance in the Cash Reserve Fund may be used in determining the cash position of the General Fund of the State for payment of state

obligations. The maximum balance of the fund is the amount equal to 7.5% of the adjusted revenue estimate for the fiscal year. If the amount of moneys in the Cash Reserve Fund is greater than the maximum balance, the excess is required to be transferred first to the GAAP Retirement Account and, if not needed in this account, then transferred to the Economic Emergency Fund.

### **Significant Budget Policies**

When Governor Branstad entered office in 2011, he was faced with an unprecedented budget gap. According to the Auditor of State, over \$638 million of spending in Fiscal Year 2011 was from one-time funding sources. Governor Branstad made it a priority to stop these practices and to bring stability to the budget process, rectifying the damage done to the State's finances. Starting with his budget recommendations for Fiscal Years 2012 and 2013, and working with the Legislature during the 2011 session, much was accomplished. The Auditor reported only \$53 million of spending coming from one-time funding sources in the Fiscal Year 2012 budget.

Governor Branstad is committed to strong budget and financial policies, making the budget not only balanced but sustainable for the long term. These policies include the following:

#### *Maintaining the Reserve Funds and Keeping them Full*

Having reserve funds and keeping them full is crucial in bringing the budget into fiscal sustainability. That does not mean the funds should never be used; they are clearly in place for emergencies. However, a balanced approach in using the reserves is important because full depletion of reserves in one year without other budget

adjustments just recreates the structural gap that was rectified.

#### *Using One-Time Funding for One-time Purposes*

As we have seen, using one-time funding for ongoing operations creates a structural gap in the budget. It is important that one-time funds be identified and used only for one-time purposes.

#### *Biennial Budgeting*

Governor Branstad believes strongly that biennial budgeting is needed to remove the incremental cost increases that creep into base budgets simply due to the fact that the budget is created annually. Biennial budgeting will also provide additional funding stability to those entities dependent on state resources and will help smooth the highs and lows that can occur with annual budgeting.

#### *Long-Term Planning*

A five-year financial plan for state government allows the Governor and Legislature to better track the long-term impacts that taxing and spending decisions in the subsequent year have on the ability of the State to balance its budget, meet critical future needs and avoid budget cliffs for years. Past practices tended to focus on a year-to-year approach to balancing the budget. As a result, little regard was given to how current decisions impacted future budgets, created new burdens for taxpayers or hindered our ability to meet critical future needs. Governor Branstad is committed to a forward-looking approach to budgeting to prevent the pitfalls of a year-to-year approach.

#### *Budget Process*

Preparation of the Governor's budget for the State of Iowa is the responsibility of the

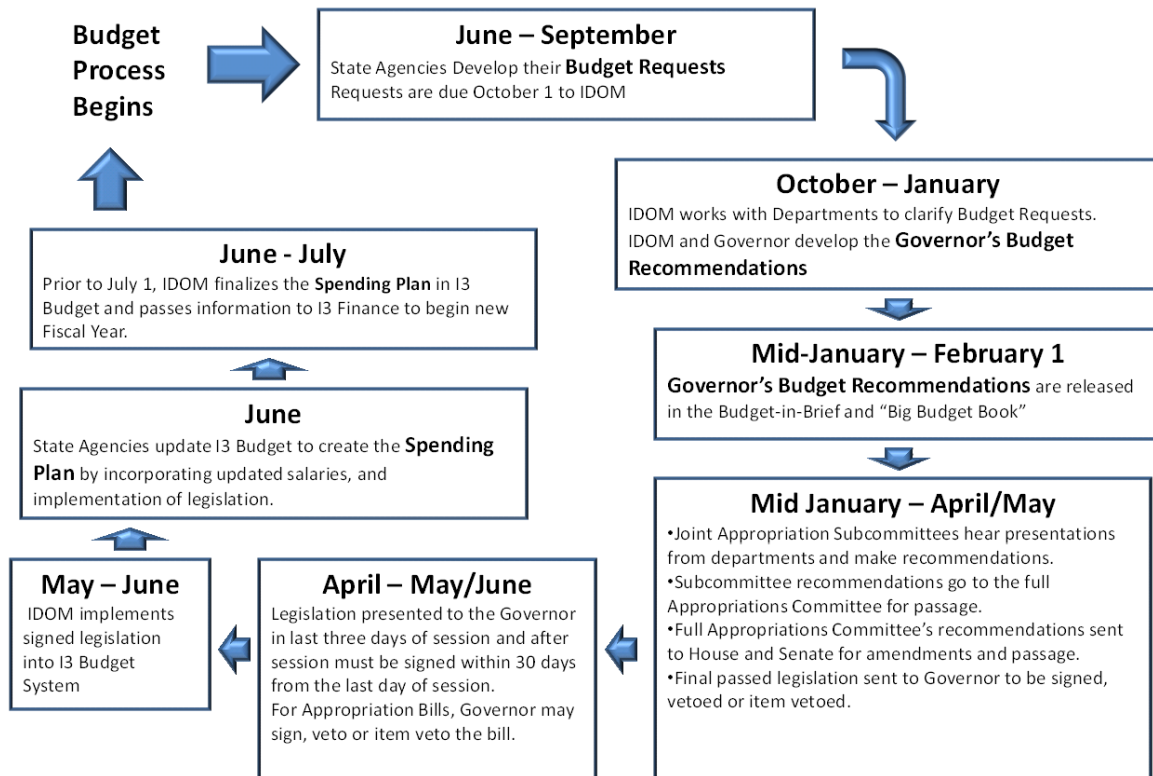
DOM. Preparation, deliberation and execution of the budget is a continual process throughout the year. This process regularly involves the Legislative and Executive branches, with occasional counsel from the Judicial Branch.

The budget process starts when DOM sends out budget instructions in June/July. State agencies are required by statute to submit their budget requests for the upcoming fiscal year by October 1. From October through December, DOM works with other departments' staff and the Governor's Office to review and analyze department requests. During November/December, the Governor holds public budget hearings for departments to present their budget requests formally to him. The Governor also holds at least one public hearing for citizens to voice their opinions on the upcoming budget.

The Governor is required by law to submit his budget recommendations to the Legislature by February 1, along with appropriation bills. The Legislature passes appropriation bills during the session (with most bills being passed during the last week of the session, usually in April/May) and sends them to the Governor for signature. The Governor has the options of signing, vetoing or item vetoing the bill.

During May/June, departments enter their spending plans based upon the enacted appropriations bills. The spending plans are transferred to the accounting system and spending is tracked through the accounting system during the fiscal year. At the end of the fiscal year, remaining appropriation balances after the payment of all appropriate expenditures are reverted to the original fund.





## General Fund Revenues

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The General Fund is primarily comprised of the State's major tax revenues, such as Personal Income Tax, Sales and Use Tax, and Corporate Income Tax. For Fiscal Year 2017, these taxes are estimated to make up approximately 93.5% of gross General Fund revenues. The remaining 6.5 percent is a combination of lesser taxes such as Inheritance Tax, Insurance Premium Tax, and Franchise Tax, along with fees and other revenue sources. Transfers from other funds to the General Fund also occur.

### Major Revenue Sources

A general description of the three major sources of General Fund revenues are as follows:

- *Personal Income Tax.* This tax was enacted in 1934 and imposed on Iowa taxable income of individuals and estates and trust. Taxpayers under 65 years of age with a net income of less than \$9,000 (\$13,500 married) are generally not required to pay Iowa income tax or file a tax return. Taxpayers who are at least 65 years of age are generally subject to the tax if their income exceeds \$24,000 (\$32,000 married). Social Security benefits and all military retirement pay is exempt from taxation. Iowa has a progressive tax structure of 9 rates on individual tax. For tax year 2016, the tax rate starts at 0.36 percent on the first \$1,554 of taxable income and goes to 8.98 percent on taxable income over \$69,930. Due to the allowance of deduction of federal taxes (federal deductibility), most taxpayers do not pay the top percentage.
- *Sales and Use Tax.* This tax was enacted in 1934 and imposed on the gross receipts from the purchase of tangible personal property and payment for

performing enumerated services sold. Major exemptions from this tax include food for home consumption, prescription drugs and medical devices, motor fuel and motor vehicles (subject to a special excise/use tax which is deposited in the Road Use Tax Fund). Also, machinery and equipment used on processing and personal property used in agricultural production and farm machinery and equipment are exempt from this tax. A rate of 6 percent is imposed on taxable transactions. One-sixth of this amount is transferred from the General Fund to the Secure an Advanced Vision for Education (SAVE) fund for distribution to local school districts for school infrastructure projects.

- *Corporate Income Tax.* This tax was enacted in 1934 and imposed on Iowa net income earned by the corporations in Iowa (single sales factor). Iowa has a progressive tax structure with rates ranging from 6 percent to 12 percent. These percentages are brought down as corporations and are allowed to deduct one-half of their federal taxes (federal deductibility).

### Diversion of General Fund Revenues

Over the years, diversion of General Fund revenues has occurred. This is done a variety of ways; either through the allowance of tax credits for specific purposes or from a direct diversion of revenues before they are deposited into the General Fund.

### Expected State Tax Credit Claims

Fiscal Years 2016 and 2017 General Fund revenues as established by the Revenue Estimating Conference on December 10, 2015, include estimates provided by the Department of Revenue for

numerous tax credits available to taxpayers. The table below shows the tax credits that are expected to be claimed against the State. In some cases, any person or corporation meeting the eligibility criteria

can claim the credit. In cases where there is a “cap” on the credit, there is a maximum that may be claimed either in one year, or over a period of years.

**State Tax Credit Expected Claims Projection**  
(\$ in millions)

| <u>Tax Credit Program</u>                                                | <u>FY2015</u>  | <u>FY2016</u>  | <u>FY2017</u>  |
|--------------------------------------------------------------------------|----------------|----------------|----------------|
| <u>Capped Program</u>                                                    |                |                |                |
| DED Awarded Sales Tax Refund                                             | (12.3)         | (19.6)         | (20.1)         |
| Accelerated Career Education Tax Credit                                  | (3.9)          | (3.9)          | (3.9)          |
| Agricultural Assets Transfer Tax Credit                                  | (3.6)          | (5.0)          | (5.5)          |
| Custom Farming Contract Tax Credit                                       | -              | -              | (0.1)          |
| Endow Iowa Tax Credit                                                    | (5.6)          | (5.0)          | (5.1)          |
| Enterprise Zone Program                                                  | (11.0)         | (5.8)          | (3.1)          |
| Enterprise Zone Program-Housing Component                                | (5.7)          | (14.2)         | (12.8)         |
| High Quality Job Program                                                 | (8.5)          | (15.1)         | (15.3)         |
| Historic Preservation and Cultural and Entertainment District Tax Credit | (15.1)         | (56.2)         | (49.0)         |
| Redevelopment Tax Credit                                                 | (2.5)          | (4.6)          | (7.1)          |
| Renewable Energy Tax Credit                                              | (3.9)          | (6.1)          | (11.6)         |
| School Tuition Organization Tax Credit                                   | (9.9)          | (12.2)         | (12.4)         |
| Solar Energy System Tax Credit                                           | (2.2)          | (3.5)          | (3.8)          |
| Venture Capital Tax Credit-Innovation Fund                               | (0.9)          | (2.7)          | (5.4)          |
| Venture Capital Tax Credit-Iowa Fund of Funds                            | -              | (1.4)          | (0.8)          |
| Venture Capital Tax Credit-Qualified Bus. or Comm-Seed Capital Fund      | (0.1)          | (0.4)          | (2.2)          |
| Venture Capital Tax Credit-Venture Capital Funds                         | -              | (0.1)          | -              |
| Wind Energy Production Tax Credit                                        | (1.0)          | (1.9)          | (1.6)          |
| Workforce Housing Tax Incentive Program                                  | -              | (1.5)          | (5.0)          |
| Total Capped Programs                                                    | <u>(86.2)</u>  | <u>(159.2)</u> | <u>(164.8)</u> |
| <u>Uncapped Programs</u>                                                 |                |                |                |
| Adoption Tax Credit                                                      | (0.4)          | (0.8)          | (0.8)          |
| Biodiesel Blended Fuel Tax Credit                                        | (15.7)         | (17.7)         | (17.9)         |
| Charitable Conservation Contribution Tax Credit                          | (0.5)          | (0.8)          | (0.8)          |
| Child and Dependent Care Tax Credit                                      | (4.1)          | (6.7)          | (6.8)          |
| E15 Gasoline Promotion Tax Credit                                        | (0.2)          | (0.2)          | (0.3)          |
| E85 Gasoline Promotion Tax Credit                                        | (1.7)          | (2.1)          | (2.5)          |
| Early Childhood Development Tax Credit                                   | (0.7)          | (0.7)          | (0.7)          |
| Earned Income tax Credit                                                 | (70.9)         | (71.4)         | (72.2)         |
| Ethanol Promotion Tax Credit                                             | (2.1)          | (1.8)          | (1.5)          |
| Farm to Food Donation Tax Credit                                         | -              | -              | (0.1)          |
| Geothermal Heat Pump Tax Credit                                          | (2.1)          | (2.3)          | (2.5)          |
| Iowa Industrial New Job Training Program (260E)                          | (38.9)         | (41.4)         | (40.5)         |
| New Capital Investment Program Investment Tax Credit                     | (0.3)          | (0.4)          | (0.2)          |
| New Jobs and Income Program Investment Tax Credit                        | (1.6)          | (3.2)          | (3.1)          |
| Research Activities Tax Credit                                           | (38.4)         | (53.8)         | (58.5)         |
| Supplemental Research Activities Tax Credit                              | (6.1)          | (10.5)         | (6.6)          |
| Targeted Jobs Tax Credit from Withholding                                | (3.9)          | (4.7)          | (5.9)          |
| Tuition and Textbook Tax Credit                                          | (15.3)         | (15.3)         | (15.3)         |
| Volunteer Firefighter and EMS Tax Credit                                 | (1.4)          | (1.3)          | (1.3)          |
| Total Uncapped Programs                                                  | <u>(204.3)</u> | <u>(235.1)</u> | <u>(237.5)</u> |
| Tax Credit Program Total                                                 | <u>(290.5)</u> | <u>(394.3)</u> | <u>(402.3)</u> |

Note: These estimates are based on the Tax Credit Expected Claims Projection published by the Department of Revenue in December 2015. The table above reflects the tax credits that are likely to be claimed in a given fiscal year based on previous experience. The projected claims are incorporated in the FY2016 and FY2017 REC estimates.

Source: Iowa Department of Revenue

### **Other Revenue Diversions**

Programs have been established over the years which receive a specific diversion of revenues before they are deposited into the General Fund. These programs include:

- *Flood Mitigation Program.* Established in 2012, the program provides funding to certain governmental entities' flood mitigation projects. It is estimated that \$30 million will go to the fund in FY2016 and FY2017.
- *Reinvestment Districts.* Established in 2013, the program allows municipalities to establish reinvestment districts and receive specified amounts of state sales tax revenues collected in those districts for use in undertaking projects in the districts. It is estimated that \$0.7 million will go to the program in FY2017.
- *Health Care Trust Fund.* Starting in FY2014, all cigarette and tobacco taxes are deposited into the Health Care Trust Fund. This fund is used exclusively for the Medical Assistance (Medicaid) program. It is

estimated that \$224.1 million in FY2016 and \$222.7 million in FY2017 will be deposited into the fund.

- *Gaming Revenues.* As discussed in another section, gaming revenues are all diverted for specific purposes and beginning in FY2014 no gaming revenues are deposited into the General Fund.
- *Judicial Revenues.* As discussed in another section, \$14.9 million of judicial revenues are diverted to pay for prison construction bonds.
- *Real Estate Transfer Tax.* Thirty percent, up to \$3 million, of real estate transfer tax is deposited into the State Housing Trust Fund, with 5 percent of the real estate transfer tax transferred to the Shelter Assistance Fund. It is estimated that \$3 million in FY2016 will be deposited into the State Housing Trust Fund and \$0.9 million in the Shelter Assistance Fund and in FY2017 \$3 million to the State Housing Trust Fund and \$0.9 million to the Shelter Assistance Fund.

# Capital Budgeting

A capital project is defined by statute as specific activities which involve construction of either new facilities or significant, long-term renewal improvements to existing facilities. Capital projects may also include funding for major or routine maintenance or for equipment or software over \$250,000. Capital projects do not include highway and right of way projects or airport capital projects funded by non-state grants, gifts, or contracts obtained at or through state universities, if the projects do not require a commitment of additional state resources for maintenance, operations, or staffing. A capital project shall not be divided into small projects in such a manner as to thwart the intent of this section to provide for the evaluation of a capital project whose cost cumulatively equals or exceeds \$250,000.

The capital budget presented in this document is itemized by department for the Fiscal Year 2017 Governor's recommendations.

## Department of Cultural Affairs

### *State Historical Building Renovation Project-*

- \$7,762,353 from a proposed Fiscal Year 2017 appropriation from the Rebuild Iowa Infrastructure Fund (RIIF),
- \$26,990,586 from a proposed Fiscal Year 2018 appropriation from RIIF,
- \$15,286,903 from a proposed Fiscal Year 2019 appropriation from RIIF,
- \$10,478,611 from a proposed Fiscal Year 2020 appropriation from RIIF, and
- \$4,481,547 from a proposed Fiscal Year 2021 appropriation from RIIF.

The overall cost of the project is \$79.6 million, with the remaining amount to come from private gifts and fundraising efforts.



*State Historical Building Renovation*

## Department of Administrative Services

### *Major Maintenance-*

- \$6,000,000 in Fiscal Year 2017 from RIIF for major maintenance projects on state properties.

## Department of Natural Resources

### *State Park Infrastructure Renovation-*

- \$3,000,000 in Fiscal Year 2017 from RIIF for State Park major maintenance projects in the State park system.

### *Lake Dredging & Water Quality-*

- \$9,600,000 in Fiscal Year 2017 from RIIF for lake restoration, dredging, and water quality projects.

## Department of Public Defense

### *Facility and Armory Maintenance-*

- \$2,000,000 in Fiscal Year 2017 from RIIF for facility and armory major maintenance around Iowa
- \$1,500,000 in Fiscal Year 2017 from RIIF for armory upgrades throughout Iowa.
- \$300,000 in Fiscal Year 2017 from RIIF for upgrades at Camp Dodge

## Iowa State Fair

### *Construction and Remodeling Projects-*

- \$1,000,000 in Fiscal Year 2017 from RIIF for construction and remodeling the northwest events area, upgrade the grandstand, stage, and midway. The total state appropriations of \$10,000,000 for these projects are as follows:

- \$1,000,000 from a Fiscal Year 2017 appropriation from RIIF,
- \$3,500,000 from a Fiscal Year 2018 appropriation from RIIF and
- \$5, 500,000 from a Fiscal Year 2019 appropriation from RIIF.

### **Board of Regents**

#### *University of Iowa Pharmacy Building Replacement and Improvements-*

- \$23,000,000 in Fiscal Year 2017 from RIIF for the replacement and improvements of the Pharmacy Building. The total state appropriations of \$64,300,000 for the replacement and renovation of the Pharmacy Building are as follows:
- \$13,000,000 from a Fiscal Year 2016 appropriation from RIIF,
- \$23,000,000 from a Fiscal Year 2017 appropriation from RIIF, and
- \$28,300,000 from a Fiscal Year 2018 appropriation from RIIF.

The overall cost of the renovation is estimated to be \$96,300,000 with the remaining amount to come from private gifts and College/University earnings.



*University of Iowa Pharmacy Building*

#### *Iowa State University Construction of Biosciences Facilities-*

- \$19,500,000 in Fiscal Year 2017 from RIIF for the construction and renovation of facilities used by the biosciences at ISU. The total state appropriations of \$50,000,000 for this project are as follows:

- \$11,000,000 from a Fiscal Year 2016 appropriation from RIIF,
- \$19,500,000 from a Fiscal Year 2017 appropriation from RIIF, and
- \$19,500,000 from a Fiscal Year 2018 appropriation from RIIF.

The overall cost of the project is estimated to be \$80,000,000, with the remaining amount to come from private gifts.



*Iowa State University Biosciences Facilities*

#### *Iowa State University Construction of the Student Innovation Center-*

- \$1,000,000 in Fiscal Year 2017 from RIIF for the construction of the Student Innovation Center at ISU.

The total State appropriations of \$40,000,000 for this project are as follows:

- \$1,000,000 from a Fiscal Year 2017 appropriation from RIIF,
- \$9,000,000 from a Fiscal Year 2018 appropriation from RIIF,
- \$10,000,000 from a Fiscal Year 2019 appropriation from RIIF,
- \$10,000,000 from a Fiscal Year 2020 appropriation from RIIF, and
- \$10,000,000 from a Fiscal Year 2021 appropriation from RIIF.

The overall cost of the project is estimated to be \$80,000,000, with the remaining amount to come from private gifts.



*Iowa State University Innovation Center*

*University of Northern Iowa Schindler Education Center Renovation-*

- \$15,900,000 in Fiscal Year 2016 from RIIF for the renovation of the facility. The total state appropriations of \$30,900,000 for this project are as follows:
- \$15,000,000 from a Fiscal Year 2016 appropriation from RIIF and
- \$15,900,000 from a Fiscal Year 2017 appropriation from RIIF.



*University of Northern Iowa Schindler Education Center*

**Iowa Veterans Home**

*Loftus Ramp Remodel and Renovation of Sheeler and Loftus-*

- \$2,500,000 in Fiscal Year 2017 from RIIF for Loftus ADA ramp and Sheeler and Loftus building renovations.

**Iowa Communications Center**

*Equipment Replacement-*

- \$1,150,000 in Fiscal Year 2017 from the Technology Reinvestment Fund to replace and upgrade equipment that is reaching its end of functional life. This state-appropriated investment allows the state to receive Universal Service Fund (USF) reimbursements from the Federal government on behalf of the ICN's K-12 school and library users.

**Department of Transportation**

*Garage Roofing Projects-*

- \$500,000 in Fiscal Year 2017 from the Primary Road Fund (PRF) to replace the roofs at various field facilities.

*Utility Improvements-*

- \$400,000 in Fiscal Year 2017 from the PRF to provide electrical upgrades at various field locations.

*Heating, Cooling, Exhaust System Improvements-*

- \$700,000 in Fiscal Year 2017 from PRF to replace exhaust systems at various field locations.

*Rest Area Facility Maintenance-*

- \$250,000 in Fiscal Year 2017 from PRF for rest area facility maintenance.

*Mount Pleasant/Fairfield Combined Facility-*

- \$4,902,000 in Fiscal Year 2017 from PRF to construct a combined facility which will allow the consolidation of campuses, reduce square footage, and reduce utility costs.

*Motor Vehicle Division Field Facilities Maintenance-*

- \$300,000 in Fiscal Year 2017 from the Road Use Tax Fund (RUTF) to provide significant facility maintenance needs of scale buildings and driver's license stations.



## Recommended Capital Projects

| Department/Project                                                                    | Fiscal Year 2017                    |                      |                      |             |
|---------------------------------------------------------------------------------------|-------------------------------------|----------------------|----------------------|-------------|
|                                                                                       | Rebuild Iowa<br>Infrastructure Fund | Primary<br>Road Fund | Road Use<br>Tax Fund | Total       |
| Department of Administrative Services<br>Major Maintenance                            | 6,000,000                           |                      |                      | 6,000,000   |
| Department of Cultural Affairs<br>State Historical Building Renovation Project        | 7,762,353                           |                      |                      | 7,762,353   |
| Department of Natural Resources<br>State Parks Infrastructure                         | 3,000,000                           |                      |                      | 3,000,000   |
| Lake Dredging & Water Quality                                                         | 9,600,000                           |                      |                      | 9,600,000   |
| Department of Public Defense<br>Facility Armory Maintenance                           | 2,000,000                           |                      |                      | 2,000,000   |
| Construction Improvements Statewide                                                   | 1,500,000                           |                      |                      | 1,500,000   |
| Camp Dodge Infrastructure Upgrades                                                    | 300,000                             |                      |                      | 300,000     |
| State Fair Board<br>Construction and Remodeling Projects                              | 1,000,000                           |                      |                      | 1,000,000   |
| Board of Regents<br>University of Iowa Pharmacy Building Replacement and Improvements | 23,000,000                          |                      |                      | 23,000,000  |
| Iowa State University Biosciences Facilities Construction and Remodel                 | 19,500,000                          |                      |                      | 19,500,000  |
| Iowa State University Student Innovation Center                                       | 1,000,000                           |                      |                      | 1,000,000   |
| University of Northern Iowa Schindler Education Center Remodel                        | 15,900,000                          |                      |                      | 15,900,000  |
| Iowa Veterans Home<br>Loftus Ramp Remodel and Renovation of Sheeler and Loftus        | 2,500,000                           |                      |                      | 2,500,000   |
| Iowa Communications Network<br>Equipment Replacement                                  | 1,150,000                           |                      |                      | 1,150,000   |
| Department of Transportation<br>Garage Roofing Projects                               |                                     | 500,000              |                      | 500,000     |
| Utility Improvements                                                                  |                                     | 400,000              |                      | 400,000     |
| Heating, Cooling, Exhaust System Improvements                                         |                                     | 700,000              |                      | 700,000     |
| Rest Area Facility Maintenance                                                        |                                     | 250,000              |                      | 250,000     |
| Mount Pleasant/Fairfield Combined Facility                                            |                                     | 4,902,000            |                      | 4,902,000   |
| Motor Vehicle Division Field Facilities Maintenance                                   |                                     |                      | 300,000              | 300,000     |
| Total                                                                                 | 94,212,353                          | 6,752,000            | 300,000              | 101,264,353 |

Source: Iowa Department of Management



# Bond Summary

## Bonds

The Treasurer of State, multiple authorities, and the Board of Regents have authority to issue debt. The governor has specific responsibility to monitor the debt of the state. In order to meet this responsibility, the Governor has established debt management goals for the state. The goals include:

- Maintain debt affordability standards; limit capital borrowing and funding
- Borrow at the lowest possible cost of funds and adapt to investor demand
- Monitor the state's outstanding indebtedness for possible refunding opportunities
- Maintain ongoing relationships with rating agencies to obtain the highest ratings possible

Under Iowa's Constitution, general obligation bonds over \$250,000 cannot be issued without approval by the voters. The state does not have any outstanding general obligation bonds. Debt that is issued is paid from dedicated revenue sources and does not constitute a liability against the state.

## Outstanding Bonds

Shown at the end of this section are the outstanding bonds that have been issued by the State of Iowa, or related components. The outstanding principal on the debt at the end of Fiscal Year 2016 is \$5.3 billion.

## Outstanding Bonds Supported by State Revenues

The outstanding debt discussed in this section includes bonds that the General Assembly and Governor have authorized and committed specific revenue sources to

for paying the debt service. The debt service on the revenue bonds is paid from these specific, dedicated revenue sources that would otherwise be available for appropriation by the General Assembly.

## Gaming Revenues

The state has dedicated future gaming revenues from the taxes and certain fees collected at the riverboats and casinos to be deposited into various debt service funds to repay debt issued for the Vision Iowa and I-JOBS Programs. Vision Iowa Bonds were issued in 2001 to provide grants or loans to communities to enhance local recreational, cultural and entertainment opportunities. I-JOBS Bonds were issued in July 2009 and October 2010 to finance certain infrastructure projects and certain grant and loan programs of the state.

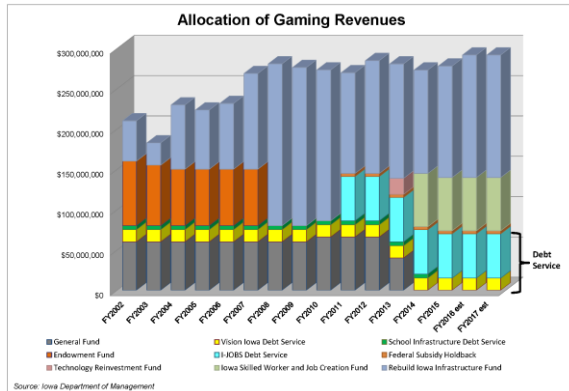
The current allocation of gaming revenues is as follows:

Gaming Revenue Overall Allocation (in millions)

|                                           |              |
|-------------------------------------------|--------------|
| I-JOBS Debt Service                       | 55.0         |
| Federal Subsidy Holdback Fund             | 3.8          |
| Vision Iowa Debt Service                  | 15.0         |
| Iowa Skilled Worker and Job Creation Fund | 66.0         |
| <b>Total Specific Allocations</b>         | <b>139.8</b> |

(Remaining amounts to Rebuild Iowa Infrastructure Fund; estimate for FY2017 is \$151.9 million)

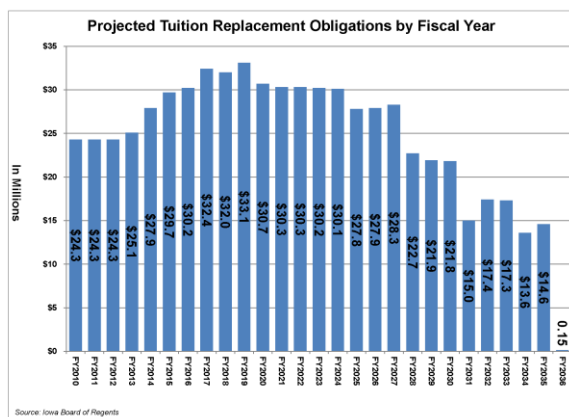
As seen in the following chart, the diversion of gaming revenues has grown since Fiscal Year 2002, impacting the amount of funds available to go to the Rebuild Iowa Infrastructure Fund.



Vision Iowa Bonds mature in 2021; I-JOBS Bonds mature in 2038.

Also, out of the Rebuild Iowa Infrastructure Fund, an annual appropriation is now being made to the Board of Regents to help repay Academic Revenue Bonds issued by the Board for capital projects on the three main campuses.

This appropriation, known as Tuition Replacement, is currently \$32.4 million for Fiscal Year 2017 and is projected to grow to \$33.1 million by Fiscal Year 2019.



The bonds issued are not projected to be paid off until Fiscal Year 2036. Therefore, of the total estimated gaming revenues of \$291.7 million in Fiscal Year 2017, \$106.2 million or 36.4 percent is set aside for debt service on bonds.

## Judicial Revenues

For Fiscal Year 2017, the first \$14.9 million of court fines and fees due to the State General Fund is diverted to pay for Prison Construction Bonds. These bonds were issued July 2010 for the construction of a new maximum security prison at Fort Madison in the amount of \$135,050,000. The final maturity on these bonds is 2027.

## Utilities Assessments

For Fiscal Year 2017, the Utilities Board and the Consumer Advocate will pay \$1,061,984 for debt service on the bonds issued for the building of the Iowa Utilities Board and Consumer Advocate State Building. The payment of debt will come from the billings the Utilities Board and Consumer Advocate charge to the various industries they regulate. The original issuance on the bonds was \$12,640,000, with the final maturity on the bonds in 2029.

## Tobacco Master Settlement Agreement Revenues

For Fiscal Year 2017, an estimated \$57,613,493, or 78 percent of the total amounts payable to the state under the Tobacco Master Settlement Agreement (MSA), is pledged as security for bonds issued by the Tobacco Settlement Authority. The original and advance refunding bond proceeds provided funding for various capital projects. The original bonds were issued in 2001, with an advance refunding done in 2005. Total issuance was \$1.365 billion over the two issuances, with the bonds' final maturity in 2046. The remaining 22 percent of amounts payable under the MSA are deposited into the Rebuild Iowa Infrastructure Fund.

## **Outstanding Bonds Supported by Other Funding Sources**

### **Universities**

#### *Academic Revenue Bonds*

The Legislature periodically authorizes the Board of Regents to issue Academic Revenue Bonds for construction, reconstruction, and renovation of facilities at the three state universities. The revenue repayment of the bonds is derived from student tuition and fees. As described above, the Governor recommends and the Legislature appropriates annually funds (Tuition Replacement) to replace the tuition fees in order to reimburse the universities for tuition fees used to pay the debt service on the bonds. As of June 30, 2015, the universities had original issuance amount of \$483,386,209 for outstanding bonds, with outstanding principal as of June 30, 2015 of \$386,661,737. In Fiscal Year 2017, the Governor's recommended tuition replacement appropriation from the Rebuild Iowa Infrastructure Fund is \$32.4 million.

#### *Self-Supporting Bonds*

The Board of Regents is authorized under various Iowa Code sections to issue bonds which are repaid from various self-supporting units at each of the three universities. Examples of self-supporting units are dormitory systems, athletic facilities, student health facilities, and University of Iowa Hospitals and Clinics. AS of June 30, 2015, the universities had an original issuance amount of \$958,328,539 for outstanding bonds, with outstanding principal of \$839,943,263.

### **Iowa Finance Authority**

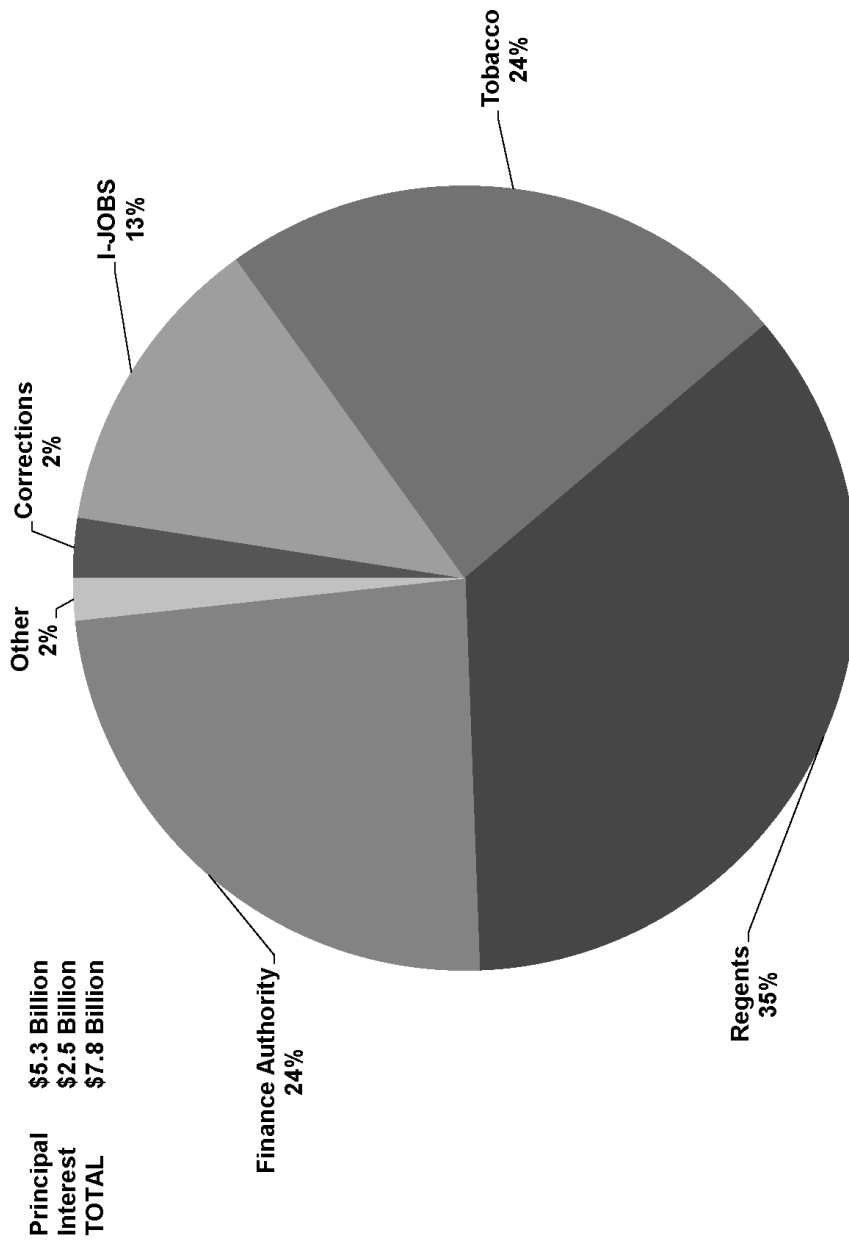
The Iowa Finance Authority (IFA) is authorized and has issued bonds to provide affordable mortgage financing and to meet

the 20-percent state match required for federal capitalization grants which are used to provide loans for construction of wastewater and drinking water facilities. The bonds are payable principally from repayments of such loans. The bonds are secured, as described in the applicable bond resolution, by the revenues, moneys, investments, loans, and other assets in the funds and accounts established by the respective bond resolutions. As of June 30, 2015, IFA had original issuance of outstanding bonds of \$1,805,251,000 with outstanding principal of \$1,362,920,000. It is estimated that for Fiscal Year 2016, \$140,287,000 will be paid in debt service.

### **Universities Foundations**

Iowa State University (ISU) Foundation in prior years issued \$3,850,000 of bonds to purchase and remodel the Foundation Advancement Center building. The bonds are collateralized with a mortgage on the building and other real estate owned by the Foundation. In March 2010, the bonds were refinanced under an amended agreement. The refinanced bonds have varying maturities through 2020 and have an interest rate of 2.4 percent. The Foundation has no taxing authority. Outstanding principal on June 30, 2015 was \$2,333,322, and debt service for Fiscal Year 2016 is \$130,318.

## Bonding Obligations



Source: Iowa Department of Management

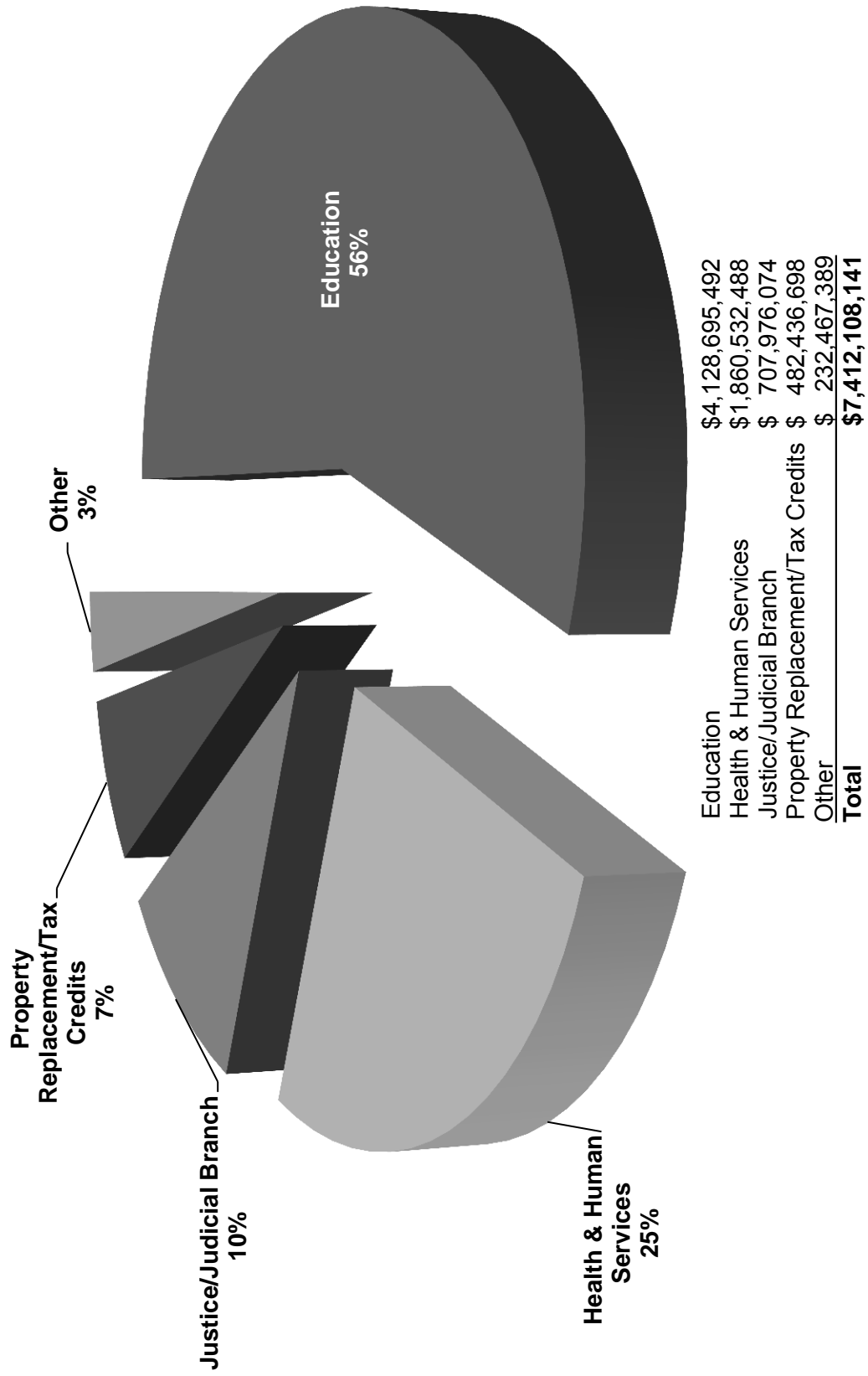
**Total Outstanding Bonds  
as of June 30, 2015**

|                                                                                                                                                                                                                                                                                                                                                      | Issue Dates  | Original Issuance | Interest Rates | Maturity Dates | Outstanding Principal |               |             |               |               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------|----------------|----------------|-----------------------|---------------|-------------|---------------|---------------|
|                                                                                                                                                                                                                                                                                                                                                      |              |                   |                |                | 7/1/2014 Balance      | Additions     | Deletions   |               |               |
| <b>Bonds</b><br><br>State of Iowa<br><br>Vision Iowa<br><br>Tobacco Settlement Authority<br><br>I-JOBS<br><br>Iowa Utilities Building<br><br>Prison Infrastructure<br><br>Iowa Finance Authority<br><br>Universities<br><br>Iowa State University<br><br>University of Northern Iowa<br><br>University of Iowa<br><br>Universities Foundations (ISU) | November-01  | 196,375,000       | 2.25-5.50%     | 2002-2021      | 91,375,000            | -             | 11,025,000  | 80,350,000    |               |
|                                                                                                                                                                                                                                                                                                                                                      | November-05  | 1,365,435,000     | 5.375-7.125%   | 2006-2046      | 1,263,865,000         | -             | 11,735,000  | 1,252,130,000 |               |
|                                                                                                                                                                                                                                                                                                                                                      | 7/09 - 10/10 | 777,965,000       | 0.92-6.75%     | 2011-2038      | 684,610,000           | -             | 19,695,000  | 664,915,000   |               |
|                                                                                                                                                                                                                                                                                                                                                      | August-09    | 12,640,000        | 5.04%          | 2029           | 11,005,000            | -             | 510,000     | 10,495,000    |               |
|                                                                                                                                                                                                                                                                                                                                                      | July-10      | 135,050,000       | 2.0-5.0%       | 2012-2027      | 133,730,000           | -             | 2,660,000   | 131,070,000   |               |
|                                                                                                                                                                                                                                                                                                                                                      | 1978-2015    | 1,805,251,000     | Variable       | 2006-2044      | 1,364,044,000         | 332,072,000   | 437,269,000 | 1,258,847,000 |               |
|                                                                                                                                                                                                                                                                                                                                                      | 2006-2015    | 560,820,000       | 1.00-6.10%     | 2008-2041      | 457,040,000           | 106,910,000   | 47,065,000  | 516,885,000   |               |
|                                                                                                                                                                                                                                                                                                                                                      | 1995-2015    | 177,477,116       | 1.00-8.25%     | 1995-2035      | 136,428,976           | 3,505,052     | 10,133,604  | 129,800,424   |               |
|                                                                                                                                                                                                                                                                                                                                                      | 2002-2015    | 1,441,714,748     | 0.30-6.125%    | 2006-2041      | 1,227,535,163         | 108,435,000   | 109,365,163 | 1,226,605,000 |               |
|                                                                                                                                                                                                                                                                                                                                                      | 2002         | 3,850,000         | 2.40%          | 2003-2020      | 2,463,636             | -             | 130,314     | 2,333,322     |               |
|                                                                                                                                                                                                                                                                                                                                                      |              |                   | 6,476,577,864  |                |                       | 5,372,096,775 | 550,922,052 | 649,588,081   | 5,273,430,746 |

|                         |                      |
|-------------------------|----------------------|
| <u>Outstanding Debt</u> |                      |
| Corrections             | 131,070,000          |
| I-JOBS                  | 664,915,000          |
| Tobacco                 | 1,252,130,000        |
| Regents                 | 1,875,623,746        |
| Finance Authority       | 1,258,847,000        |
| Other                   | 90,845,000           |
| Interest                | 2,557,844,000        |
| Total                   | <u>7,831,274,746</u> |

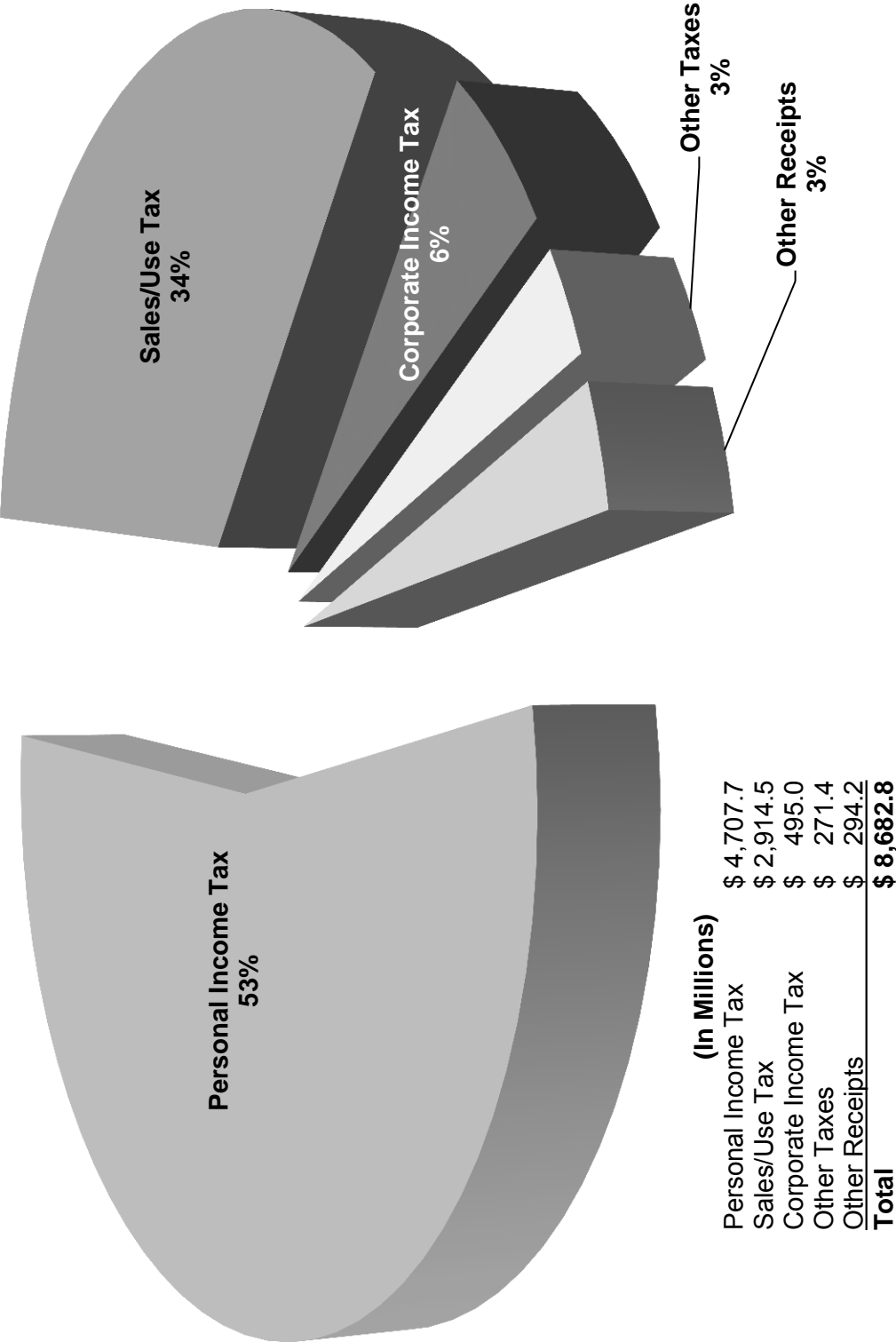
Source: Iowa Department of Management

## General Fund Appropriations Fiscal Year 2017



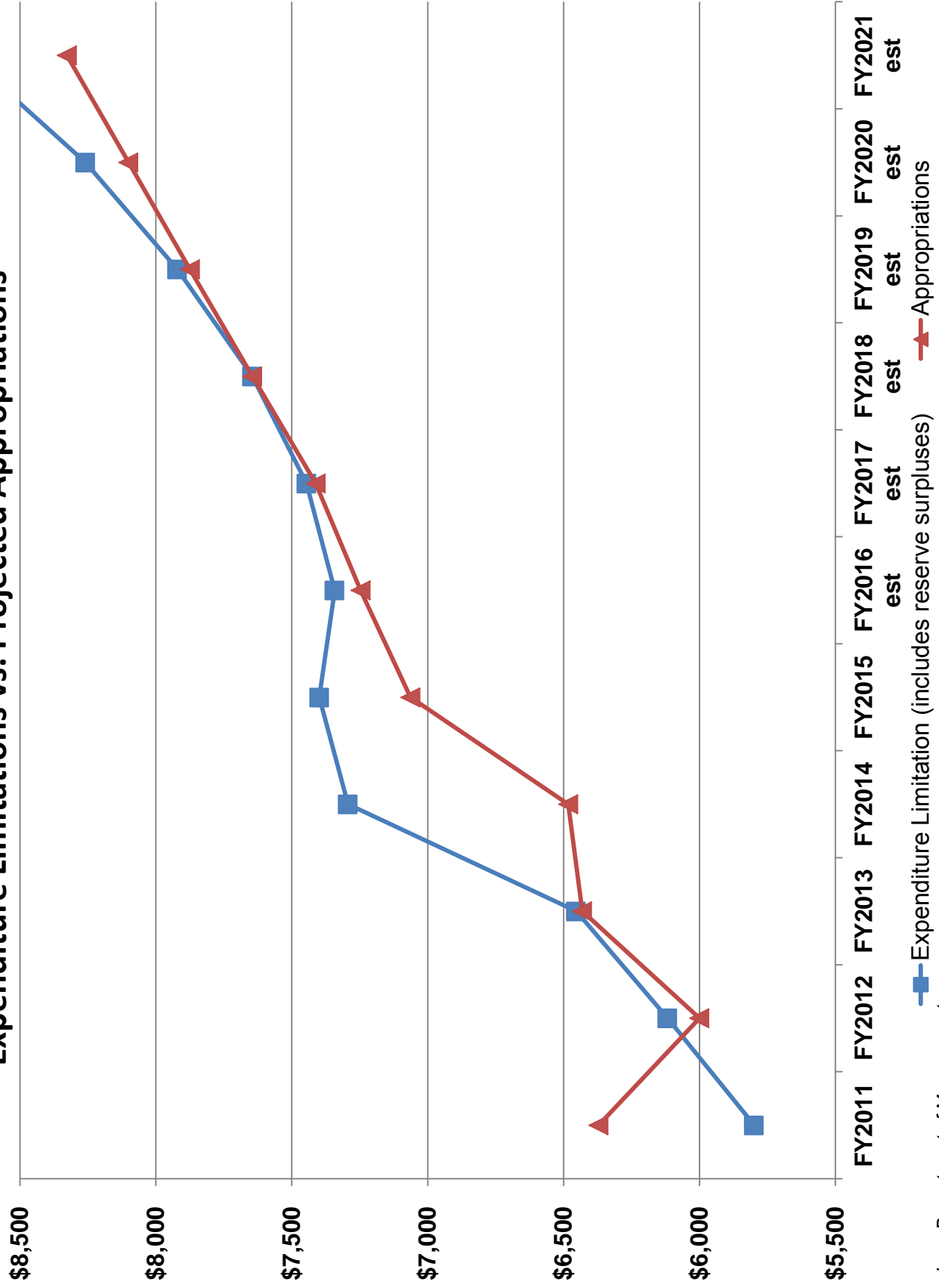
Source: Iowa Department of Management

# **General Fund Revenues (Cash Basis)** **FY 2017 (Estimate)**



Source: Iowa Department of Management

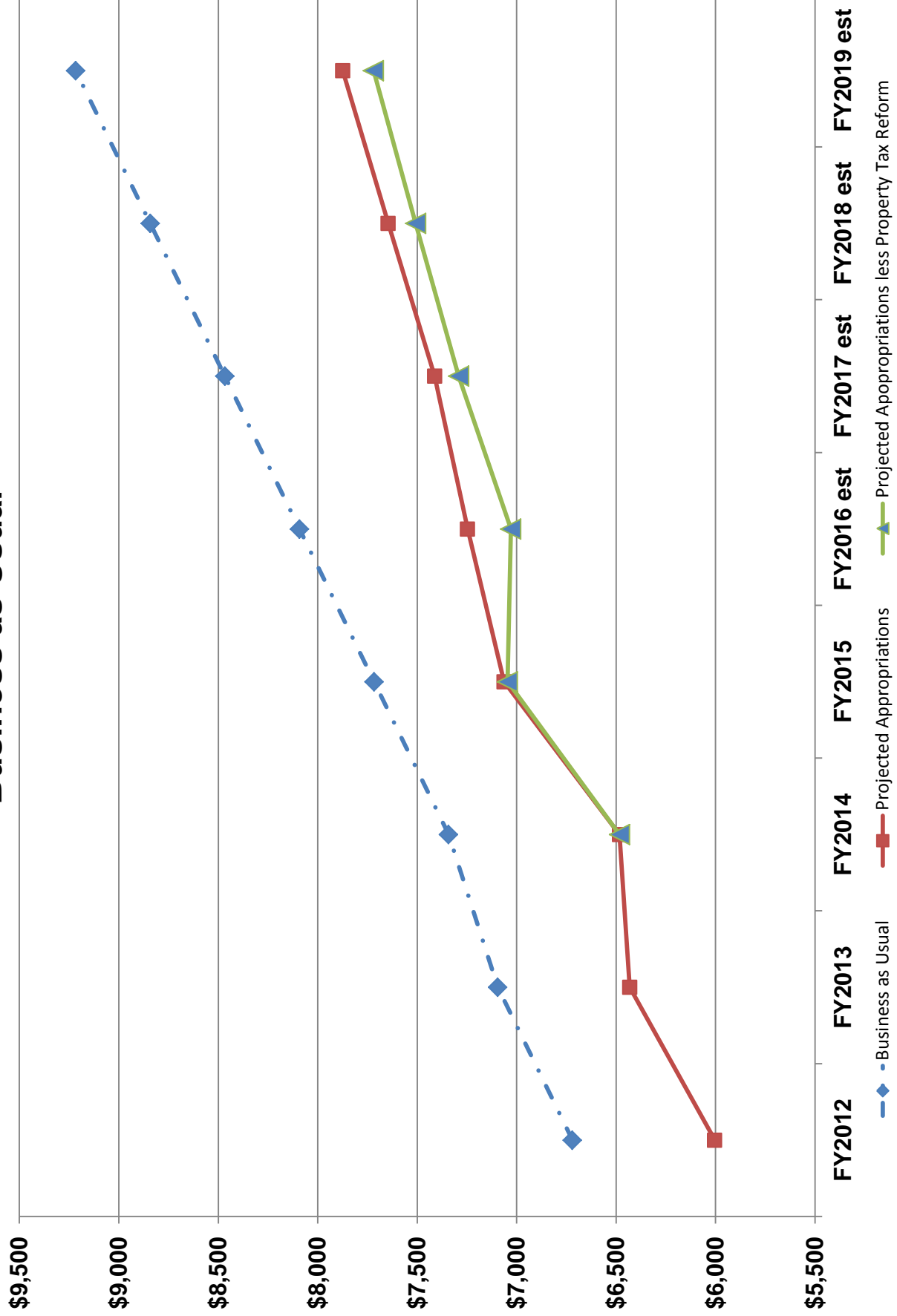
## Expenditure Limitations vs. Projected Appropriations



Source: Iowa Department of Management



## Business as Usual



Source: Iowa Department of Management

## State of Iowa Major Spending

(in millions)

|                                                  | Actual<br>FY2014 | Actual<br>FY2015 | Estimate<br>FY2016 | Gov Rec<br>FY2017 |
|--------------------------------------------------|------------------|------------------|--------------------|-------------------|
| General Fund:                                    |                  |                  |                    |                   |
| Appropriations                                   | 6,492.2          | 6,994.3          | 7,174.3            | 7,412.1           |
| Changes in Standings                             | (9.6)            | 13.0             | -                  | -                 |
| Supplemental Appropriations                      | -                | 56.1             | 72.5               | -                 |
| Total General Fund Appropriations                | 6,482.6          | 7,063.4          | 7,246.8            | 7,412.1           |
| Health Care Trust Fund (Cigarette/Tobacco Taxes) | 225.6            | 223.3            | 221.3              | 219.9             |
| Iowa Skilled Worker and Job Creation Fund        | 66.0             | 66.0             | 66.0               | 66.0              |
| Less: Transfer to Technology Reinvestment Fund   | -                | (17.5)           | -                  | -                 |
| Performance of Duty to Economic Emergency Fund   | 15.8             | 32.7             | 22.5               | 10.4              |
| Net General Fund Appropriation                   | 6,790.0          | 7,367.9          | 7,556.6            | 7,708.4           |
| Rebuild Iowa Infrastructure Fund                 | 202.2            | 169.6            | 198.4              | 190.0             |
| Less: Transfer to Environment First Fund         | (42.0)           | (42.0)           | (42.0)             | (42.0)            |
| Less: Transfer to Technology Reinvestment Fund   | (14.3)           | -                | -                  | -                 |
| Net RIIF Spending                                | 145.9            | 127.6            | 156.4              | 148.0             |
| Appropriations from other funds                  |                  |                  |                    |                   |
| Technology Reinvestment Fund                     | 12.5             | 20.7             | -                  | -                 |
| Environment First Fund                           | 42.0             | 42.0             | 42.0               | 42.0              |
| State Bond Repayment Fund                        | -                | -                | -                  | 28.9              |
| Other Spending                                   |                  |                  |                    |                   |
| Transfer of Surplus to State Bond Repayment Fund | 116.1            | -                | -                  | -                 |
| Total                                            | 7,106.5          | 7,558.2          | 7,755.0            | 7,927.3           |
|                                                  | 4.8%             | 6.4%             | 2.6%               | 2.2%              |
| Less: Property Tax Replacement/Tax Credits       | (158.7)          | (340.1)          | (449.2)            | (482.4)           |
| Total                                            | 6,947.8          | 7,218.2          | 7,305.8            | 7,444.9           |
|                                                  | 2.4%             | 3.9%             | 1.2%               | 1.9%              |

Source: Iowa Department of Management

**FINANCIAL**

**SUMMARIES**

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# State of Iowa

## Estimated Condition of the General Fund Financial Summary (\$ in Millions)

|                                                  | Actual<br>FY2015 | Estimate<br>FY2016 | Governor's<br>Recommendation<br>FY2017 |
|--------------------------------------------------|------------------|--------------------|----------------------------------------|
| Estimated Funds Available:                       |                  |                    |                                        |
| Total Gross Receipts                             | \$ 8,090.9       | \$ 8,393.7         | \$ 8,682.8                             |
| Net Accruals                                     | 19.6             | 17.7               | 29.6                                   |
| Refunds                                          | (967.9)          | (1,002.0)          | (1,011.0)                              |
| School Infrastructure Transfer from General Fund | (450.5)          | (460.2)            | (470.2)                                |
| General Fund Transfers                           | 127.6            | 96.4               | 96.2                                   |
| Total Net General Fund Receipts                  | 6,819.7          | 7,045.6            | 7,327.4                                |
| Revenue Adjustments                              | -                | (0.2)              | 48.5                                   |
| Excess from Reserve Funds                        | 647.2            | 367.3              | 143.2                                  |
| Total Funds Available                            | 7,466.9          | 7,412.7            | 7,519.1                                |
| <i>Expenditure Limitation</i>                    |                  |                    | \$ 7,445.3                             |
| Estimated Appropriations:                        |                  |                    |                                        |
| Executive Branch                                 | 6,841.8          | 6,958.5            | 7,183.7                                |
| Judicial Branch                                  | 174.6            | 181.8              | 190.1                                  |
| Legislative Branch                               | 34.0             | 34.0               | 38.3                                   |
| Adjustment to Standings                          | 13.0             | -                  | -                                      |
| Recommended Supplemental Appropriations          | -                | 72.6               | -                                      |
| Total Appropriations                             | 7,063.4          | 7,246.9            | 7,412.1                                |
| Reversions-operations                            | (7.2)            | (5.0)              | (5.0)                                  |
| Reversions-Item Vetoes                           | -                | (1.7)              | -                                      |
| Net Appropriations                               | 7,056.2          | 7,240.2            | 7,407.1                                |
| Ending Balance                                   | \$ 410.7         | \$ 172.5           | \$ 112.0                               |
| Distribution of Ending Balance                   |                  |                    |                                        |
| Reserve Funds                                    | (410.7)          | (172.5)            | (112.0)                                |
| Total                                            | \$ -             | \$ -               | \$ -                                   |

# State of Iowa

## Estimated Condition of the Cash Reserve, GAAP, and Economic Emergency Funds (\$ in Millions)

|                                                              | Actual<br>FY2015 | Estimate<br>FY2016 | Governor's<br>Recommendation<br>FY2017 |
|--------------------------------------------------------------|------------------|--------------------|----------------------------------------|
| <b><u>Cash Reserve Fund</u></b>                              |                  |                    |                                        |
| Balance Brought Forward                                      | \$ 489.3         | \$ 523.3           | \$ 539.0                               |
| Estimated Revenues:                                          |                  |                    |                                        |
| Prior Fiscal Year Ending Balance                             | 706.8            | 410.7              | 172.5                                  |
| Intrastate Receipts                                          | 1.0              |                    |                                        |
| Total Funds Available                                        | 1,197.1          | 934.0              | 711.5                                  |
| Appropriations                                               |                  |                    |                                        |
| Net Appropriations                                           | -                | -                  | -                                      |
| Reversions                                                   | -                |                    |                                        |
| Transfer to GAAP Retirement Account                          | (673.8)          | (395.0)            | (158.3)                                |
| Ending Balance - Cash Reserve Fund                           | \$ 523.3         | \$ 539.0           | \$ 553.2                               |
| <i>Cash Reserve Fund Goal (7.5%)</i>                         | 522.3            | 539.0              | 553.2                                  |
| <b><u>Economic Emergency Fund</u></b>                        |                  |                    |                                        |
| Balance Brought Forward                                      | \$ 180.6         | \$ 174.5           | \$ 179.7                               |
| Estimated Revenues:                                          |                  |                    |                                        |
| Transfer From GAAP Retirement Account                        | 673.8            | 395.0              | 158.3                                  |
| Other Receipts                                               | -                | -                  | -                                      |
| Total Funds Available                                        | 854.4            | 569.5              | 338.0                                  |
| Standing Appropriation for Performance of Duty               | (32.7)           | (22.5)             | (10.4)                                 |
| Adjustment to Standing Appropriation for Performance of Duty |                  | -                  |                                        |
| Transfer To Taxpayer Trust Fund                              | -                | -                  |                                        |
| Transfer to General Fund                                     | (647.2)          | (367.3)            | (143.2)                                |
| Total Transfers Out:                                         | (679.9)          | (389.8)            | (153.6)                                |
| Ending Balance - Economic Emergency Fund                     | \$ 174.5         | \$ 179.7           | \$ 184.4                               |
| <i>Economic Emergency Fund Goal (2.5%)</i>                   | 174.1            | 179.7              | \$ 184.4                               |
| <b>Total Reserve Funds</b>                                   | <b>\$ 697.8</b>  | <b>\$ 718.7</b>    | <b>\$ 737.6</b>                        |

# State of Iowa

## Estimated Condition of the Taxpayer Trust Fund/Taxpayer Trust Fund Tax Credit Fund

(\$ in Millions)

|                                                    | Actual<br>FY2015 | Estimate<br>FY2016 | Estimate<br>FY2017 |
|----------------------------------------------------|------------------|--------------------|--------------------|
| <b><u>Taxpayer Trust Fund</u></b>                  |                  |                    |                    |
| Beginning Balance                                  | \$ 35.5          | \$ 8.1             | \$ 8.1             |
| Revenues:                                          |                  |                    |                    |
| Transfer from Economic Emergency Fund              | -                |                    |                    |
| Reversion from Taxpayer Trust Fund Tax Credit Fund | 8.1              |                    |                    |
| Total Funds Available                              | 43.6             | 8.1                | 8.1                |
| Expenditures                                       |                  |                    |                    |
| Transfer to Taxpayer Trust Fund Tax Credit Fund    | (35.5)           | -                  |                    |
| Ending Balance - Taxpayer Trust Fund               | \$ 8.1           | \$ 8.1             | \$ 8.1             |

### **Taxpayer Trust Fund Tax Credit Fund**

|                                                                 |        |      |      |
|-----------------------------------------------------------------|--------|------|------|
| Beginning Balance                                               | \$ -   | \$ - | \$ - |
| Revenues:                                                       |        |      |      |
| Transfer from Taxpayer Trust Fund                               | 35.5   | -    | -    |
| Interest                                                        | -      |      |      |
| Total Revenues Available                                        | 35.5   | -    | -    |
| Expenditures                                                    |        |      |      |
| Transfer to General Fund (reimbursement for payment of tax cred | (27.4) | -    | -    |
| Reversion to the Taxpayer Trust Fund                            | (8.1)  | -    | -    |
| Total Expenditures                                              | (35.5) | -    | -    |
| Ending Balance - Taxpayer Trust Fund Tax Credit Fund            | \$ -   | \$ - | \$ - |

### **FY2015 Calculation**

|                                                             |           |
|-------------------------------------------------------------|-----------|
| Actual FY14 Net General Fund Revenues                       | 6,489.0   |
| FY2014 Adjusted Revenue                                     | (6,496.6) |
| Amount Estimated to be Available to the Taxpayer Trust Fund | \$ (7.6)  |
| Limit to the Taxpayer Trust Fund                            | \$ -      |

### **FY2016 Calculation**

|                                                             |            |
|-------------------------------------------------------------|------------|
| FY2015 December 2014 REC Estimate                           | 6,819.7    |
| FY2015 Adjusted Revenue                                     | (6,963.6)  |
| Amount Estimated to be Available to the Taxpayer Trust Fund | \$ (143.9) |
| Limit to the Taxpayer Trust Fund                            | \$ -       |

### **FY2017 Calculation**

|                                                             |           |
|-------------------------------------------------------------|-----------|
| FY2016 December 2015 REC Estimate                           | 7,045.6   |
| FY2016 Adjusted Revenue                                     | (7,186.7) |
| Amount Estimated to be Available to the Taxpayer Trust Fund | (141.1)   |
| Limit to the Taxpayer Trust Fund                            | \$ -      |

# State of Iowa

## General Fund Revenue (Appropriable Revenues)

Cash Basis

(\$ in Millions)

|                                       | Actual<br>FY2015 | Estimated<br>FY2016 | Estimated<br>FY2017 |
|---------------------------------------|------------------|---------------------|---------------------|
| <b>Tax Receipts</b>                   |                  |                     |                     |
| Personal Income Tax                   | 4,207.3          | 4,502.1             | 4,707.7             |
| Use Tax                               | 2,753.0          | 2,838.8             | 2,914.5             |
| Corporate Income Tax                  | 576.3            | 500.0               | 495.0               |
| Inheritance Tax                       | 87.0             | 94.0                | 98.2                |
| Insurance Premium Tax                 | 109.6            | 103.0               | 105.9               |
| Cigarette Tax                         | -                | -                   | -                   |
| Tobacco Tax                           | -                | -                   | -                   |
| Beer Tax                              | 14.5             | 14.5                | 14.9                |
| Franchise Tax                         | 46.9             | 48.2                | 51.0                |
| Miscellaneous Tax                     | 1.4              | 1.4                 | 1.4                 |
| <b>Total Tax Receipts</b>             | <b>7,796.0</b>   | <b>8,102.0</b>      | <b>8,388.6</b>      |
| <b>Other Receipts</b>                 |                  |                     |                     |
| Institutional Payments                | 15.5             | 6.5                 | 5.8                 |
| Liquor Profits                        | 108.4            | 102.5               | 103.8               |
| Interest                              | 3.7              | 4.0                 | 4.4                 |
| Fees                                  | 27.7             | 27.6                | 27.6                |
| Judicial Revenue                      | 99.9             | 111.9               | 112.9               |
| Miscellaneous Revenues                | 39.7             | 39.2                | 39.7                |
| Racing and Gaming Revenues            | -                | -                   | -                   |
| <b>Total Other Receipts</b>           | <b>294.9</b>     | <b>291.7</b>        | <b>294.2</b>        |
| <b>Total Tax &amp; Other Receipts</b> | <b>8,090.9</b>   | <b>8,393.7</b>      | <b>8,682.8</b>      |
|                                       | 4.9%             | 3.7%                | 3.4%                |



# State of Iowa

## General Fund Accrued Revenue Changes

(\$ in Millions)

|                                     | Actual<br>FY2015 | Estimated<br>FY2016 | Estimated<br>FY2017 |
|-------------------------------------|------------------|---------------------|---------------------|
| <b>Tax Receipts:</b>                |                  |                     |                     |
| Personal Income Tax                 | 262.6            | 271.0               | 283.0               |
| Sales/Use Tax                       | 212.5            | 219.0               | 225.0               |
| Corporate Income Tax                | 32.9             | 32.1                | 39.0                |
| Inheritance Tax                     | 16.5             | 18.0                | 18.0                |
| Insurance Premium Tax               | -                | -                   | -                   |
| Cigarette Tax                       | -                | -                   | -                   |
| Tobacco Tax                         | -                | -                   | -                   |
| Beer Tax                            | 1.4              | 1.5                 | 1.5                 |
| Franchise Tax                       | 3.2              | 4.0                 | 4.0                 |
| Miscellaneous Tax                   | -                | -                   | -                   |
| <b>Total Tax Receipts</b>           | <b>529.1</b>     | <b>545.6</b>        | <b>570.5</b>        |
| <b>Other Receipts:</b>              |                  |                     |                     |
| Institutional Payments              | 3.1              | 3.1                 | 3.1                 |
| Liquor Profits                      | 11.6             | 12.0                | 13.0                |
| Interest                            | 0.6              | 1.0                 | 1.2                 |
| Fees                                | 0.5              | 0.5                 | 1.0                 |
| Judicial Revenue                    | 6.1              | 6.5                 | 7.0                 |
| Miscellaneous Receipts              | 3.0              | 3.0                 | 5.5                 |
| Racing and Gaming                   | -                | -                   | -                   |
| <b>Total Other Receipts</b>         | <b>24.9</b>      | <b>26.1</b>         | <b>30.8</b>         |
| <b>Total Receipts and Transfers</b> | <b>554.0</b>     | <b>571.7</b>        | <b>601.3</b>        |
| Net Change                          | <b>19.6</b>      | <b>17.7</b>         | <b>29.6</b>         |

# State of Iowa

## General Fund Refunds/School Infrastructure Transfers/Transfers

(\$ in Millions)

|                                              | Actual<br>FY2015   | Estimated<br>FY2016 | Estimated<br>FY2017 |
|----------------------------------------------|--------------------|---------------------|---------------------|
| <b>Refunds:</b>                              |                    |                     |                     |
| Personal Income Tax                          | (769.6)            | (778.0)             | (793.0)             |
| Sales/Use Tax                                | (68.0)             | (64.0)              | (64.0)              |
| Corporate Income Tax                         | (116.2)            | (146.0)             | (140.0)             |
| Inheritance Tax                              | (11.1)             | (11.0)              | (11.0)              |
| Cigarette Tax                                | (0.5)              | (0.5)               | (0.5)               |
| Franchise Tax                                | (1.9)              | (2.0)               | (2.0)               |
| Other                                        | (3.6)              | (3.5)               | (3.5)               |
| Total Gross Refunds                          | (970.9)            | (1,005.0)           | (1,014.0)           |
| Less: Reimbursements                         | 3.0                | 3.0                 | 3.0                 |
| <b>Total Net Refunds</b>                     | <u>(967.9)</u>     | <u>(1,002.0)</u>    | <u>(1,011.0)</u>    |
| <br><b>School Infrastructure Transfers</b>   | <br><u>(450.5)</u> | <br><u>(460.2)</u>  | <br><u>(470.2)</u>  |
| <br><b>Transfers:</b>                        |                    |                     |                     |
| Lottery                                      | 72.4               | 74.0                | 77.0                |
| Taxpayer Trust Fund Tax Credit Fund Transfer | 27.7               | -                   | -                   |
| Other                                        | 27.5               | 22.4                | 19.2                |
| <b>Total Transfers</b>                       | <u>127.6</u>       | <u>96.4</u>         | <u>96.2</u>         |

## State of Iowa

### General Fund Revenue

### Governor's Recommended Revenue Adjustments

(\$ in Millions)

|                                  | <u>FY2016</u>   | <u>FY2017</u>  |
|----------------------------------|-----------------|----------------|
| <b>Revenue Adjustments:</b>      |                 |                |
| IRC Bill                         | (0.2)           | 49.2           |
| DIA-Fees                         |                 | (0.7)          |
| <b>Total Revenue Adjustments</b> | <u>\$ (0.2)</u> | <u>\$ 48.5</u> |

# State of Iowa

## Calculation of Statutory Expenditure Limit

Fiscal Year 2017

(\$ in Millions)

|                                       | Governor's Recommendation |               |                                      |
|---------------------------------------|---------------------------|---------------|--------------------------------------|
|                                       | Proposed<br>FY2017        | % Calculation | FY17 Expenditure<br>Limitation       |
| Fiscal Year 2016                      |                           |               |                                      |
| December 2014 REC Estimate            |                           |               |                                      |
| Total Gross Receipts                  | \$ 8,682.8                | 99%           | \$ 8,596.0                           |
| Accruals                              | 29.6                      | 99%           | 29.3                                 |
| Refunds                               | (1,011.0)                 | 99%           | (1,000.9)                            |
| School Infrastructure Transfer        | (470.2)                   | 99%           | (465.5)                              |
| Transfers                             | 96.2                      | 99%           | 95.2                                 |
| Total Revenue Estimating Conference   | <u>7,327.4</u>            |               | <u>7,254.1</u>                       |
| Transfer/Revenue Adjustments:         |                           |               |                                      |
| IRC Bill                              | 49.2                      | 99%           | 48.7                                 |
| DIA-Fees                              | (0.7)                     | 100%          | (0.7)                                |
| Total Revenue Adjustments             | <u>48.5</u>               |               | <u>48.0</u>                          |
| Transfer from Economic Emergency Fund |                           |               | 143.2                                |
|                                       |                           |               | <u>\$ 7,445.3</u>                    |
|                                       |                           |               | <u>FY2016 Expenditure Limitation</u> |

# State of Iowa

## Calculation of Cash Reserve Fund and Economic Emergency Fund Percentage Goals Fiscal Year 2015/Fiscal Year 2016/Fiscal Year 2017 (\$ in Millions)

### Fiscal Year 2015

|                                                                   |    |         |
|-------------------------------------------------------------------|----|---------|
| December 2013 Revenue Estimating Conference Net Receipts Estimate | \$ | 6,983.2 |
| 2014 Session Revenue Adjustments for FY2015                       |    | (19.6)  |
| Total                                                             | \$ | 6,963.6 |
| Cash Reserve Fund 7.5% Goal                                       | \$ | 522.3   |
| Economic Emergency Fund 2.5% Goal                                 | \$ | 174.1   |

### Fiscal Year 2016

|                                                                   |    |         |
|-------------------------------------------------------------------|----|---------|
| December 2014 Revenue Estimating Conference Net Receipts Estimate | \$ | 7,175.5 |
| 2015 Revenue Adjustments for FY2016                               |    | 11.2    |
| Total                                                             | \$ | 7,186.7 |
| Cash Reserve Fund 7.5% Goal                                       | \$ | 539.0   |
| Economic Emergency Fund 2.5% Goal                                 | \$ | 179.7   |

### Governor's Recommendation Fiscal Year 2017

|                                                                   |    |         |
|-------------------------------------------------------------------|----|---------|
| December 2015 Revenue Estimating Conference Net Receipts Estimate | \$ | 7,327.4 |
| 2016 Session Governor's Proposed Revenue Adjustments for FY2017   |    | 48.5    |
| Total                                                             | \$ | 7,375.9 |
| Cash Reserve Fund 7.5% Goal                                       | \$ | 553.2   |
| Economic Emergency Fund 2.5% Goal                                 | \$ | 184.4   |

# State of Iowa

## Estimated Condition of the Rebuild Iowa Infrastructure Fund Financial Summary

|                                                                | Actual<br>FY2015   | Estimate<br>FY2016 | Governor's<br>Recommendation<br>FY2017 |
|----------------------------------------------------------------|--------------------|--------------------|----------------------------------------|
| <b>Resources</b>                                               |                    |                    |                                        |
| Beginning Balance                                              | 12,257,315         | 21,598,538         | 5,239,988                              |
| Revenues:                                                      |                    |                    |                                        |
| Gaming Revenues                                                | 139,253,025        | 150,200,000        | 153,200,000                            |
| Federal Funds - CHIP Contingency                               | 8,131,836          | -                  | -                                      |
| Interest                                                       | 2,961,950          | 1,900,000          | 1,900,000                              |
| Transfer from TOS-unencumbered bal from bond payment           | 2,801,115          | 3,000,000          | 3,000,000                              |
| Transfer from Federal Subsidy Fund                             | 3,761,520          | 3,750,000          | 3,750,000                              |
| Transfer from School Infrastructure                            | 4,985              | -                  | -                                      |
| MSA Payments                                                   | 16,239,084         | 18,200,000         | 18,200,000                             |
| GIVF Transfer Unobligated Balance                              | 152,691            | -                  | -                                      |
| License Fee                                                    | 5,000,000          | 5,000,000          | 5,000,000                              |
| Total Revenues                                                 | 178,306,206        | 182,050,000        | 185,050,000                            |
| <b>Total Resources Available</b>                               | <b>190,563,521</b> | <b>203,648,538</b> | <b>190,289,988</b>                     |
| <b>Appropriations</b>                                          |                    |                    |                                        |
| <b>DAS</b> Major Maintenance                                   | 14,000,000         | 9,974,856          | 6,000,000                              |
| <b>DALS</b> Water Quality Initiative                           | -                  | 5,200,000          | 5,200,000                              |
| <b>DALS</b> Ag Drainage Wells                                  | -                  | 1,920,000          | 1,920,000                              |
| <b>DALS</b> Renewable Fuels                                    | -                  | -                  | 2,400,000                              |
| <b>Corr</b> CBC District 5 Infrastructure                      | -                  | 500,000            | -                                      |
| <b>DCA</b> Great Places Infrastructure Grants                  | 1,000,000          | 1,000,000          | 1,000,000                              |
| <b>DCA</b> State Historical Building Renovation                | -                  | -                  | 7,762,353                              |
| <b>DCA</b> Strengthening Communities Grants                    | -                  | 500,000            | -                                      |
| <b>DCA</b> Civil War Monument-Littleton Brothers/Louisa Co.    | -                  | 150,000            | -                                      |
| <b>DCA</b> Veterans Memorial-Drakesville/Davis Co              | -                  | 12,000             | -                                      |
| <b>EDA</b> Community Attraction & Tourism Grants               | 5,000,000          | 5,000,000          | 4,000,000                              |
| <b>EDA</b> Regional Sport Authorities                          | 500,000            | 500,000            | 500,000                                |
| <b>EDA</b> Camp Sunnyside Cabins                               | 250,000            | -                  | -                                      |
| <b>EDA</b> World Food Prize Borlaug/Ruan Scholar Progra,       | 200,000            | 300,000            | 300,000                                |
| <b>EDA</b> Homeless Shelters Youth Opp Ctr                     | 250,000            | -                  | -                                      |
| <b>EDA</b> Ft. Des Moines Chapel Restoration                   | 100,000            | -                  | -                                      |
| <b>EDA</b> Ft. Des Moines Museum Restoration                   | -                  | 150,000            | -                                      |
| <b>IFA</b> State Housing Trust Fund                            | 3,000,000          | 3,000,000          | 3,000,000                              |
| <b>DHS</b> Nursing Home Facility Improvements                  | 500,000            | 728,818            | -                                      |
| <b>DHS</b> Broadlawns Mental Health Facilities                 | 3,000,000          | 2,000,000          | -                                      |
| <b>DHS</b> The Homestead Autism Facilities                     | 825,000            | -                  | -                                      |
| <b>DHS</b> New Hope Center Remodel                             | 250,000            | -                  | -                                      |
| <b>DHS</b> On With Life                                        | -                  | 500,000            | -                                      |
| <b>DHS</b> Intellectual Disabilities Facility Infra-Burlington | -                  | 500,000            | -                                      |
| <b>DHS</b> Youth Emergency Shelter Facility Infra              | -                  | 500,000            | -                                      |
| <b>Courts</b> Polk County Remodel                              | -                  | -                  | 6,718,433                              |
| <b>DOM</b> Environment First Appropriation                     | 42,000,000         | 42,000,000         | 42,000,000                             |
| <b>DNR</b> State Park Infrastructure                           | 5,000,000          | 5,000,000          | 3,000,000                              |
| <b>DNR</b> Lakes Restoration & Water Quality                   | 9,600,000          | 9,600,000          | 9,600,000                              |
| <b>DNR</b> Water Trails and Low Head Dam Safety Grants         | 2,000,000          | 1,750,000          | 1,500,000                              |
| <b>DNR</b> Good Earth Park                                     | 2,000,000          | -                  | -                                      |
| <b>DNR</b> Iowa Park Foundation                                | 2,000,000          | -                  | 2,000,000                              |
| <b>DPD</b> Facility/Armory Maintenance                         | 2,000,000          | 2,000,000          | 2,000,000                              |
| <b>DPD</b> Construction Improvements Statewide                 | 2,000,000          | 2,000,000          | 1,500,000                              |
| <b>DPD</b> Camp Dodge Infrastructure Upgrades                  | -                  | 500,000            | 300,000                                |

(continued)

# State of Iowa

## Estimated Condition of the Rebuild Iowa Infrastructure Fund

### Financial Summary

|                                          |                                            | Actual<br>FY2015   | Estimate<br>FY2016 | Governor's<br>Recommendation<br>FY2017 |
|------------------------------------------|--------------------------------------------|--------------------|--------------------|----------------------------------------|
| (continued)                              |                                            |                    |                    |                                        |
| <b>DPD</b>                               | Gold Star Museum upgrades                  | 250,000            | -                  | -                                      |
| <b>DPS</b>                               | Fire Training Mobile Units                 |                    | 100,000            |                                        |
| <b>Regents</b>                           | Tuition Replacement                        | 29,735,423         | 30,237,549         | 3,531,094                              |
| <b>Regents</b>                           | SUI Dental Science Building                | 8,000,000          | -                  | -                                      |
| <b>Regents</b>                           | Ag/Biosystems Eng Complex                  | 18,600,000         | -                  | -                                      |
| <b>Regents</b>                           | Bartlett Hall Renovation                   | 1,947,000          | -                  | -                                      |
| <b>Regents</b>                           | SUI Pharmacy Building                      | -                  | 13,000,000         | 23,000,000                             |
| <b>Regents</b>                           | ISU Biosciences Facilities                 | -                  | 11,000,000         | 19,500,000                             |
| <b>Regents</b>                           | UNI Schindler Education Center Renovation  | -                  | 15,000,000         | 15,900,000                             |
| <b>Regents</b>                           | ISU Student Innovation Center              |                    | -                  | 1,000,000                              |
| <b>StateFair</b>                         | Youth Inn Renovation and Improvements      | 825,000            | 2,325,000          | -                                      |
| <b>StateFair</b>                         | Construction and Remodel of NW Events Area |                    | -                  | 1,000,000                              |
| <b>DOT</b>                               | Recreational Trails                        | 6,000,000          | 3,400,000          | 2,500,000                              |
| <b>DOT</b>                               | Public Transit Infrastructure              | 1,500,000          | 1,500,000          | 1,250,000                              |
| <b>DOT</b>                               | Commercial Air Service Airports            | 1,500,000          | 1,500,000          | 1,250,000                              |
| <b>DOT</b>                               | General Aviation Airport Grants            | 750,000            | 750,000            | 500,000                                |
| <b>DOT</b>                               | Rail Assistance                            | 4,000,000          | 2,000,000          | 1,500,000                              |
| <b>TOS</b>                               | County Fairs Infrastructure                | 1,060,000          | 1,060,000          | 1,060,000                              |
| <b>Vets</b>                              | Capital Upgrades                           | -                  | 10,800,000         | 2,500,000                              |
| <b>Technology</b>                        |                                            |                    |                    |                                        |
| <b>OCIO</b>                              | Broadband                                  | -                  | -                  | 2,000,000                              |
| <b>Educ</b>                              | Statewide Education Data Warehouse         | -                  | 600,000            | 600,000                                |
| <b>Educ</b>                              | ICN Part III & Maintenance & Leases        | -                  | 2,727,000          | 2,727,000                              |
| <b>Educ</b>                              | IPTV Equipment Replacement                 | -                  | 1,256,200          | 1,017,000                              |
| <b>ICN</b>                               | ICN Equipment Replacement                  | -                  | 2,248,653          | 1,150,000                              |
| <b>DHR</b>                               | Integrating Justice Data Systems           | -                  | 1,300,000          | 1,345,000                              |
| <b>DHR</b>                               | Justice Datawarehouse                      | -                  | 159,474            | 117,980                                |
| <b>DOM</b>                               | Transparency Project                       | -                  | 45,000             | 45,000                                 |
| <b>DOM</b>                               | Grants Management System                   | -                  | 50,000             | 50,000                                 |
| <b>DPH</b>                               | M&CH Database Integration                  | -                  | 500,000            | 500,000                                |
| <b>Homeland</b>                          | EMS Mass Messaging System                  | -                  | 400,000            | 400,000                                |
| <b>Regents</b>                           | ISU - Vet Lab Cancer Equipment             | -                  | 330,000            | -                                      |
| <b>Regents</b>                           | IPR - Radio Transmitter                    | -                  | 100,000            | -                                      |
| <b>DPS</b>                               | DCI Lab-DNA Marker Software                | -                  | -                  | 150,000                                |
| <b>DPS</b>                               | Network Contract                           | -                  | -                  | 4,383,000                              |
| <b>SecState</b>                          | Voting Equipment                           | -                  | 450,000            | -                                      |
| <b>SecState</b>                          | Voter Registration System                  | -                  | 234,000            | 300,000                                |
| <b>TOS</b>                               | Iowa ABLE Savings Plan Trust               | -                  | 50,000             | -                                      |
| <b>Total Appropriations/Expenditures</b> |                                            | <b>169,642,423</b> | <b>198,408,550</b> | <b>189,976,860</b>                     |
| Reversions                               |                                            | (677,440)          | -                  | -                                      |
| Net Appropriations                       |                                            | <b>168,964,983</b> | <b>198,408,550</b> | <b>189,976,860</b>                     |
| <b>Net Available Balance Forward</b>     |                                            | <b>21,598,538</b>  | <b>5,239,988</b>   | <b>313,128</b>                         |

# State of Iowa

## Estimated Financial Condition of the Iowa Skilled Worker and Job Creation Fund

### Financial Summary

|                                                     | Actual<br>FY2015 | Estimate<br>FY2016 | Governor's<br>Recommendation<br>FY2017 |
|-----------------------------------------------------|------------------|--------------------|----------------------------------------|
| <b>Resources</b>                                    |                  |                    |                                        |
| Beginning Balance                                   | -                | -                  | -                                      |
| Revenues:                                           |                  |                    |                                        |
| Wagering Taxes                                      | 66,000,000       | 66,000,000         | 66,000,000                             |
| Total Revenues                                      | 66,000,000       | 66,000,000         | 66,000,000                             |
| <b>Total Resources Available</b>                    | 66,000,000       | 66,000,000         | 66,000,000                             |
| <b>Appropriations</b>                               |                  |                    |                                        |
| Col Aid Skilled Workforce Shortage Tuition Grant    | 5,000,000        | 5,000,000          | 5,000,000                              |
| EDA High Quality Jobs                               | 16,900,000       | 16,900,000         | 15,900,000                             |
| EDA STEM Scholarships                               |                  |                    | 1,000,000                              |
| Educ Workforce Training & Econ Dev Funds            | 15,100,000       | 15,100,000         | 15,100,000                             |
| Educ Adult Literacy for the Workforce               | 5,500,000        | 5,500,000          | 5,500,000                              |
| Educ PACE & Regional Sectors                        | 5,000,000        | 5,000,000          | 5,000,000                              |
| Educ Gap Tuition Assistance                         | 2,000,000        | 2,000,000          | 2,000,000                              |
| Educ Workbased Learning Intermediary Network        | 1,500,000        | 1,500,000          | 1,500,000                              |
| Educ Workforce Preparation Outcome Reporting System | 200,000          | 200,000            | 200,000                                |
| IWD AMOS A Mid-Iowa Organizing Strategy             | 100,000          | 100,000            | 100,000                                |
| Regents SUI-Economic Development                    | 209,279          | 209,279            | 209,279                                |
| Regents SUI-Entrepreneurship & Econ Growth          | 2,000,000        | 2,000,000          | 2,000,000                              |
| Regents ISU-Economic Development                    | 2,424,302        | 2,424,302          | 2,424,302                              |
| Regents UNI-Economic Development                    | 1,066,419        | 1,066,419          | 1,066,419                              |
| Regents Regents Innovation Fund                     | 3,000,000        | 3,000,000          | 3,000,000                              |
| Educ Cap ACE Infrastructure                         | 6,000,000        | 6,000,000          | 6,000,000                              |
| <b>Total Appropriations</b>                         | 66,000,000       | 66,000,000         | 66,000,000                             |
| Reversions                                          | -                | -                  | -                                      |
| Net Appropriations                                  | 66,000,000       | 66,000,000         | 66,000,000                             |
| <b>Net Available Balance Forward</b>                | -                | -                  | -                                      |



**STATE OF IOWA**  
**FUNDING ELEMENTARY AND SECONDARY EDUCATION**  
General Operating Fund Only (In Millions)

|                               | Actual 04/05   |              | Actual 05/06   |              | Actual 06/07   |              | Actual 07/08   |              | Actual 08/09   |              | Actual 09/10   |              |
|-------------------------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
|                               | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      |
| Uniform Property Taxes        | 532.5          | 14.59        | 543.7          | 14.19        | 570.6          | 14.14        | 584.1          | 13.67        | 618.3          | 13.38        | 648.4          | 14.65        |
| Additional Property Taxes     | 499.3          | 13.68        | 509.2          | 13.29        | 521.5          | 12.92        | 536.8          | 12.57        | 561.5          | 12.15        | 575.6          | 13.00        |
| ISL Property Taxes            | 77.7           | 2.13         | 79.4           | 2.07         | 83.6           | 2.07         | 89.2           | 2.09         | 91.2           | 1.97         | 95.9           | 2.17         |
| State Foundation Aid          | 1,881.2        | 51.54        | 1,963.9        | 51.26        | 2,048.3        | 50.75        | 2,145.6        | 50.23        | 2,151.1        | 46.54        | 2,146.5        | 48.49        |
| Other State Aid               | 169.1          | 4.63         | 203.8          | 5.32         | 253.5          | 6.28         | 338.1          | 7.92         | 414.7          | 8.97         | 63.7           | 1.44         |
| Income Surtaxes               | 47.0           | 1.29         | 58.0           | 1.51         | 64.8           | 1.61         | 70.2           | 1.64         | 76.4           | 1.65         | 81.9           | 1.85         |
| Federal/Other Miscellaneous   | 443.2          | 12.14        | 473.2          | 12.35        | 493.6          | 12.23        | 507.6          | 11.88        | 708.9          | 15.34        | 814.9          | 18.41        |
| <b>Total Funds</b>            | <u>3,650.0</u> | <u>100.0</u> | <u>3,831.2</u> | <u>100.0</u> | <u>4,035.9</u> | <u>100.0</u> | <u>4,271.6</u> | <u>100.0</u> | <u>4,622.1</u> | <u>100.0</u> | <u>4,426.9</u> | <u>100.0</u> |
| Formula (Weighted) Enrollment | 560,606        |              | 560,259        |              | 561,016        |              | 560,490        |              | 548,844        |              | 553,016        |              |
| Actual Fall Enrollment        | 483,335        |              | 483,105        |              | 482,584        |              | 480,609        |              | 477,019        |              | 474,227        |              |

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|                               | Actual 10/11   |              | Actual 11/12   |              | Actual 12/13   |              | Actual 13/14   |              | Estimated 14/15 |              | Estimated 15/16 |              |
|-------------------------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|-----------------|--------------|-----------------|--------------|
|                               | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars         | Percent      | Dollars         | Percent      |
| Uniform Property Taxes        | 676.8          | 13.96        | 703.6          | 14.61        | 729.7          | 15.20        | 759.3          | 15.22        | 774.2           | 14.99        | 792.4           | 14.93        |
| Additional Property Taxes     | 573.4          | 11.83        | 611.0          | 12.69        | 581.1          | 12.10        | 578.6          | 11.60        | 575.1           | 11.14        | 587.9           | 11.07        |
| ISL Property Taxes            | 98.8           | 2.04         | 100.9          | 2.10         | 104.8          | 2.18         | 115.0          | 2.31         | 120.0           | 2.32         | 128.6           | 2.42         |
| State Foundation Aid          | 2,476.6        | 51.08        | 2,631.2        | 54.64        | 2,661.1        | 55.42        | 2,725.6        | 54.64        | 2,873.8         | 55.64        | 2,959.2         | 55.74        |
| Other State Aid               | 70.7           | 1.46         | 40.4           | 0.84         | 40.4           | 0.84         | 118.1          | 2.37         | 123.3           | 2.39         | 145.7           | 2.74         |
| Income Surtaxes               | 84.5           | 1.74         | 85.4           | 1.77         | 85.9           | 1.79         | 85.7           | 1.72         | 92.2            | 1.79         | 89.2            | 1.68         |
| Federal/Other Miscellaneous   | 868.0          | 17.90        | 643.2          | 13.36        | 598.9          | 12.47        | 606.1          | 12.15        | 606.1           | 11.74        | 606.1           | 11.42        |
| <b>Total Funds</b>            | <u>4,848.8</u> | <u>100.0</u> | <u>4,815.7</u> | <u>100.0</u> | <u>4,801.9</u> | <u>100.0</u> | <u>4,988.4</u> | <u>100.0</u> | <u>5,164.7</u>  | <u>100.0</u> | <u>5,309.1</u>  | <u>100.0</u> |
| Formula (Weighted) Enrollment | 550,510        |              | 551,107        |              | 549,157        |              | 550,466        |              | 553,160         |              | 554,974         |              |
| Actual Fall Enrollment        | 473,493        |              | 473,504        |              | 476,245        |              | 478,921        |              | 480,772         |              |                 |              |

Source: Iowa Department of Management

# STATE OF IOWA

## HISTORY OF APPROPRIABLE RECEIPTS

(IN \$ THOUSANDS)

|                                        | 2006             | 2007             | 2008             | 2009             | 2010             | 2011             | 2012             | 2013             | 2014             | 2015             |
|----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>SPECIAL TAXES:</b>                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Personal Income Tax                    | 2,854,191        | 3,085,933        | 3,359,666        | 3,330,664        | 3,235,929        | 3,461,734        | 3,634,281        | 4,083,903        | 3,974,838        | 4,207,250        |
| Sales/Use Tax                          | 1,881,069        | 1,910,047        | 2,000,246        | 2,327,443        | 2,293,032        | 2,381,395        | 2,505,299        | 2,547,603        | 2,642,332        | 2,753,080        |
| Corporation Income Tax                 | 348,628          | 424,616          | 483,793          | 416,467          | 389,337          | 394,512          | 520,719          | 555,289          | 549,581          | 576,279          |
| Inheritance Tax                        | 73,054           | 76,033           | 78,435           | 75,446           | 67,426           | 66,395           | 77,645           | 86,809           | 91,034           | 86,977           |
| Insurance Premium Tax                  | 121,428          | 105,223          | 111,653          | 90,028           | 88,571           | 97,098           | 101,406          | 104,885          | 105,532          | 109,633          |
| Cigarette & Tobacco Taxes              | 98,684           | 134,099          | 250,704          | 238,801          | 232,073          | 227,305          | 119,432          | 121,397          | 1,410            | (5)              |
| Beer & Liquor Taxes                    | 14,205           | 14,299           | 14,509           | 14,663           | 14,405           | 14,340           | 14,236           | 14,522           | 14,127           | 14,460           |
| Franchise Tax                          | 35,470           | 33,295           | 37,583           | 33,644           | 31,623           | 36,323           | 41,486           | 42,904           | 42,918           | 46,949           |
| Miscellaneous Taxes                    | 638              | 957              | 958              | 2,426            | (431)            | 1,046            | 1,085            | 1,146            | 1,225            | 1,395            |
| <b>TOTAL SPECIAL TAXES</b>             | <b>5,427,367</b> | <b>5,784,502</b> | <b>6,337,547</b> | <b>6,529,582</b> | <b>6,351,965</b> | <b>6,680,148</b> | <b>7,015,589</b> | <b>7,558,458</b> | <b>7,422,997</b> | <b>7,796,018</b> |
| Percentage Increase                    | 3.8%             | 6.6%             | 9.6%             | 3.0%             | -2.7%            | 5.2%             | 5.0%             | 7.7%             | -1.8%            | 5.0%             |
| <b>OTHER RECEIPTS</b>                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Institutional Payments                 | 13,007           | 12,940           | 14,946           | 15,441           | 14,824           | 9,953            | 12,984           | 14,325           | 12,774           | 15,506           |
| Liquor Transfers                       | 63,775           | 64,762           | 72,427           | 85,520           | 80,335           | 89,318           | 94,601           | 96,049           | 96,630           | 108,397          |
| Interest                               | 17,477           | 28,698           | 25,294           | 14,575           | 4,029            | 2,990            | 2,449            | 2,627            | 3,376            | 3,656            |
| Fees                                   | 76,245           | 84,720           | 82,064           | 77,734           | 47,825           | 30,133           | 29,129           | 29,121           | 28,843           | 27,772           |
| Judicial Revenue                       | 63,069           | 66,900           | 89,987           | 98,839           | 108,628          | 101,549          | 113,830          | 107,988          | 103,972          | 99,883           |
| Miscellaneous Receipts                 | 49,706           | 35,732           | 36,062           | 39,804           | 37,811           | 38,396           | 37,730           | 39,855           | 43,368           | 39,689           |
| Racing & Gaming Receipts               | 60,000           | 60,000           | 60,000           | 60,000           | 66,000           | 66,000           | 66,000           | 40,000           | -                | -                |
| <b>TOTAL OTHER RECEIPTS</b>            | <b>343,279</b>   | <b>353,752</b>   | <b>380,780</b>   | <b>391,913</b>   | <b>359,452</b>   | <b>338,349</b>   | <b>356,723</b>   | <b>329,965</b>   | <b>288,963</b>   | <b>294,903</b>   |
|                                        | 1.6%             | 3.1%             | 7.6%             | 2.9%             | -8.3%            | -5.9%            | 5.4%             | -7.5%            | -12.4%           | 2.1%             |
| <b>Accruals</b>                        |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Refunds                                | 52,679           | 35,938           | (22,695)         | 16,909           | 13,051           | 15,040           | 61,266           | 13,042           | (16,164)         | 19,588           |
| School Infrastructure Transfer         | (586,162)        | (597,890)        | (674,783)        | (803,947)        | (859,129)        | (825,992)        | (820,595)        | (830,504)        | (955,255)        | (967,888)        |
| Transfers                              | -                | -                | -                | (385,517)        | (372,525)        | (394,093)        | (410,596)        | (419,169)        | (440,422)        | (450,532)        |
|                                        | 145,306          | 70,008           | 63,659           | 185,002          | 140,933          | 85,614           | 108,740          | 116,945          | 188,950          | 127,638          |
| <b>TOTAL NET APPROPRIABLE RECEIPTS</b> | <b>5,382,469</b> | <b>5,646,310</b> | <b>6,084,508</b> | <b>5,933,942</b> | <b>5,633,747</b> | <b>5,899,066</b> | <b>6,311,127</b> | <b>6,768,737</b> | <b>6,489,069</b> | <b>6,819,727</b> |
| Percentage Increase                    | 9.2%             | 4.9%             | 7.8%             | -2.5%            | -5.1%            | 4.7%             | 7.0%             | 7.3%             | -4.1%            | 5.1%             |

Source: Iowa Department of Management

## State of Iowa

### General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                             | FY 2015<br>Actual    | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-----------------------------------------|----------------------|----------------------------|----------------------------------|--------------------------------------|
| Administration and Regulation           | 483,280,670          | 562,159,419                | 605,653,457                      | 595,120,627                          |
| Agriculture and Natural Resources       | 37,786,995           | 37,786,995                 | 45,806,995                       | 37,786,995                           |
| Economic Development                    | 44,021,588           | 43,690,465                 | 43,690,465                       | 43,746,465                           |
| Education                               | 3,877,859,046        | 3,971,795,972              | 4,100,958,132                    | 4,128,695,492                        |
| Human Services                          | 1,903,078,965        | 1,833,474,945              | 1,956,542,651                    | 1,860,532,488                        |
| Justice System                          | 504,955,604          | 509,565,019                | 510,715,019                      | 517,865,239                          |
| Judicial Branch                         | 174,586,612          | 181,786,612                | 190,110,835                      | 190,110,835                          |
| Legislative Branch                      | 35,315,625           | 34,035,244                 | 38,250,000                       | 38,250,000                           |
| Capital                                 | 2,500,000            | -                          | -                                | -                                    |
| <b>Total General Fund Appropriation</b> | <b>7,063,385,106</b> | <b>7,174,294,671</b>       | <b>7,491,727,554</b>             | <b>7,412,108,141</b>                 |

# State of Iowa

## General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                          | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>ADMINISTRATION AND REGULATION</b>                 |                   |                            |                                  |                                      |
| <b>Administrative Services</b>                       |                   |                            |                                  |                                      |
| Administrative Services, Dept.                       | 4,067,924         | 4,067,924                  | 4,067,924                        | 4,067,924                            |
| Terrace Hill Operations                              | 405,914           | 405,914                    | 405,914                          | 405,914                              |
| Utilities                                            | 2,568,909         | 2,568,909                  | 3,228,948                        | 3,229,218                            |
| <b>Total Administrative Services</b>                 | <b>7,042,747</b>  | <b>7,042,747</b>           | <b>7,702,786</b>                 | <b>7,703,056</b>                     |
| <b>State Accounting Trust Accounts</b>               |                   |                            |                                  |                                      |
| Federal Cash Management Standing                     | -                 | 356,587                    | 356,587                          | 56,587                               |
| Unemployment Compensation-State Standing             | 524,675           | 440,371                    | 440,371                          | 440,371                              |
| Volunteer Emergency Services Provider Death Benefit  | 100,000           | -                          | -                                | -                                    |
| <b>Total State Accounting Trust Accounts</b>         | <b>624,675</b>    | <b>796,958</b>             | <b>796,958</b>                   | <b>496,958</b>                       |
| <b>Auditor Of State</b>                              |                   |                            |                                  |                                      |
| Auditor of State - General Office                    | 944,506           | 944,506                    | 991,732                          | 944,506                              |
| <b>Total Auditor Of State</b>                        | <b>944,506</b>    | <b>944,506</b>             | <b>991,732</b>                   | <b>944,506</b>                       |
| <b>Campaign Finance Disclosure Commission</b>        |                   |                            |                                  |                                      |
| Iowa Ethics & Campaign Disclosure Board              | 550,335           | 550,335                    | 550,335                          | 550,335                              |
| <b>Total Campaign Finance Disclosure Commission</b>  | <b>550,335</b>    | <b>550,335</b>             | <b>550,335</b>                   | <b>550,335</b>                       |
| <b>Alcoholic Beverages</b>                           |                   |                            |                                  |                                      |
| Alcoholic Beverages Operations                       | 1,220,391         | 1,220,391                  | 1,220,391                        | 1,220,391                            |
| <b>Total Alcoholic Beverages</b>                     | <b>1,220,391</b>  | <b>1,220,391</b>           | <b>1,220,391</b>                 | <b>1,220,391</b>                     |
| <b>Professional Licensing &amp; Regulation</b>       |                   |                            |                                  |                                      |
| Professional Licensing Bureau                        | 601,537           | 601,537                    | 601,537                          | 601,537                              |
| <b>Total Professional Licensing &amp; Regulation</b> | <b>601,537</b>    | <b>601,537</b>             | <b>601,537</b>                   | <b>601,537</b>                       |

## State of Iowa

### General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|--------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Executive Council</b>                   |                   |                            |                                  |                                      |
| Court Costs                                | 332,210           | 59,772                     | 59,772                           | 59,772                               |
| Drainage Assessment                        | 193,522           | 20,227                     | 20,227                           | 20,227                               |
| Public Improvements                        | -                 | 39,848                     | 39,848                           | 39,848                               |
| <b>Total Executive Council</b>             | <b>525,732</b>    | <b>119,847</b>             | <b>119,847</b>                   | <b>119,847</b>                       |
| <b>Governor's Office</b>                   |                   |                            |                                  |                                      |
| Governor/Lt. Governor's Office             | 2,196,455         | 2,196,455                  | 2,196,455                        | 2,196,455                            |
| Interstate Extradition                     | -                 | 3,032                      | 3,032                            | 3,032                                |
| Terrace Hill Quarters                      | 93,111            | 93,111                     | 93,111                           | 93,111                               |
| <b>Total Governor's Office</b>             | <b>2,289,566</b>  | <b>2,292,598</b>           | <b>2,292,598</b>                 | <b>2,292,598</b>                     |
| <b>Office of Drug Control Policy</b>       |                   |                            |                                  |                                      |
| Drug Policy Coordinator                    | 241,134           | 241,134                    | 241,134                          | 241,134                              |
| <b>Total Office of Drug Control Policy</b> | <b>241,134</b>    | <b>241,134</b>             | <b>241,134</b>                   | <b>241,134</b>                       |
| <b>Human Rights, Department of</b>         |                   |                            |                                  |                                      |
| Community Advocacy and Services            | 1,028,077         | 1,028,077                  | 1,028,077                        | 1,028,077                            |
| Criminal & Juvenile Justice                | 1,260,105         | 1,260,105                  | 1,260,105                        | 1,260,105                            |
| Human Rights Administration                | 224,184           | 224,184                    | 224,184                          | 224,184                              |
| <b>Total Human Rights, Department of</b>   | <b>2,512,366</b>  | <b>2,512,366</b>           | <b>2,512,366</b>                 | <b>2,512,366</b>                     |

# State of Iowa

## General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                           | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Inspections &amp; Appeals, Department of</b>       |                   |                            |                                  |                                      |
| Administration Division                               | 545,242           | 545,242                    | 545,242                          | 545,242                              |
| Administrative Hearings Div.                          | 678,942           | 678,942                    | 678,942                          | 678,942                              |
| Child Advocacy Board                                  | 2,680,290         | 2,680,290                  | 2,680,290                        | 2,680,290                            |
| Employment Appeal Board                               | 42,215            | 42,215                     | 42,215                           | 42,215                               |
| Food and Consumer Safety                              | 1,279,331         | 1,279,331                  | 1,279,331                        | 600,000                              |
| Health Facilities Division                            | 5,092,033         | 5,092,033                  | 5,092,033                        | 5,092,033                            |
| Investigations Division                               | 2,573,089         | 2,573,089                  | 2,573,089                        | 2,573,089                            |
| <b>Total Inspections &amp; Appeals, Department of</b> | <b>12,891,142</b> | <b>12,891,142</b>          | <b>12,891,142</b>                | <b>12,211,811</b>                    |
| <b>Public Defender</b>                                |                   |                            |                                  |                                      |
| Indigent Defense Appropriation                        | 29,901,929        | 29,751,929                 | 29,601,929                       | 29,601,929                           |
| Public Defender                                       | 25,882,243        | 26,032,243                 | 26,182,243                       | 26,182,243                           |
| <b>Total Public Defender</b>                          | <b>55,784,172</b> | <b>55,784,172</b>          | <b>55,784,172</b>                | <b>55,784,172</b>                    |
| <b>Management, Department of</b>                      |                   |                            |                                  |                                      |
| Appeal Board Claims                                   | 20,807,447        | 3,000,000                  | 3,000,000                        | 3,000,000                            |
| Management Departmental Operations                    | 2,550,220         | 2,550,220                  | 2,550,220                        | 2,550,220                            |
| Special Olympics Fund                                 | 100,000           | 100,000                    | 100,000                          | 100,000                              |
| Technology Reinvestment Fund Appropriation            | 17,500,000        | -                          | 17,500,000                       | -                                    |
| <b>Total Management, Department of</b>                | <b>40,957,667</b> | <b>5,650,220</b>           | <b>23,150,220</b>                | <b>5,650,220</b>                     |
| <b>Public Information Board</b>                       |                   |                            |                                  |                                      |
| Iowa Public Information Board                         | 350,000           | 350,000                    | 350,000                          | 350,000                              |
| <b>Total Public Information Board</b>                 | <b>350,000</b>    | <b>350,000</b>             | <b>350,000</b>                   | <b>350,000</b>                       |

## State of Iowa

### General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                               | FY 2015<br>Actual  | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-----------------------------------------------------------|--------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Revenue, Department of</b>                             |                    |                            |                                  |                                      |
| Ag Land Tax Credit                                        | 39,100,000         | 39,100,000                 | 39,100,000                       | 39,100,000                           |
| Business Property Tax Credit                              | 50,000,000         | 100,000,000                | 125,000,000                      | 125,000,000                          |
| Commercial and Industrial Property Tax Replacement        | 78,201,153         | 152,556,468                | 152,556,468                      | 154,636,698                          |
| Commercial & Industrial Property Tax Replace Supplemental | 9,500,000          | -                          | -                                | -                                    |
| Elderly & Disabled Property Tax Credit                    | 24,266,642         | 24,000,000                 | 24,000,000                       | 26,100,000                           |
| Homestead Tax Credit Aid                                  | 131,462,117        | 131,400,000                | 131,400,000                      | 135,500,000                          |
| Inheritance Refund                                        | 0                  | -                          | -                                | -                                    |
| Military Service Tax Refunds                              | 2,210,117          | 2,100,000                  | 2,100,000                        | 2,100,000                            |
| Printing Cigarette Stamps                                 | 124,325            | 124,652                    | 124,652                          | 124,652                              |
| Revenue, Department of                                    | 17,880,839         | 17,880,839                 | 17,880,839                       | 17,880,839                           |
| School Infrastructure Transfer                            | 0                  | -                          | -                                | -                                    |
| Tobacco Reporting Requirements                            | 18,416             | 18,416                     | 18,416                           | 18,416                               |
| <b>Total Revenue, Department of</b>                       | <b>352,763,609</b> | <b>467,180,375</b>         | <b>492,180,375</b>               | <b>500,460,605</b>                   |
| <b>Secretary of State</b>                                 |                    |                            |                                  |                                      |
| Secretary of State-Business Services                      | 2,896,699          | 2,896,699                  | 3,183,472                        | 2,896,699                            |
| <b>Total Secretary of State</b>                           | <b>2,896,699</b>   | <b>2,896,699</b>           | <b>3,183,472</b>                 | <b>2,896,699</b>                     |
| <b>Treasurer of State</b>                                 |                    |                            |                                  |                                      |
| Treasurer - General Office                                | 1,084,392          | 1,084,392                  | 1,084,392                        | 1,084,392                            |
| <b>Total Treasurer of State</b>                           | <b>1,084,392</b>   | <b>1,084,392</b>           | <b>1,084,392</b>                 | <b>1,084,392</b>                     |
| <b>TOTAL ADMINISTRATION AND REGULATION</b>                | <b>483,280,670</b> | <b>562,159,419</b>         | <b>605,653,457</b>               | <b>595,120,627</b>                   |

# State of Iowa

## General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                    | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>AGRICULTURE AND NATURAL RESOURCES</b>       |                   |                            |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>        |                   |                            |                                  |                                      |
| Agricultural Education                         | 25,000            | 25,000                     | 25,000                           | 25,000                               |
| Farmers with Disabilities                      | 130,000           | 130,000                    | 130,000                          | 130,000                              |
| GF-Administrative Division                     | 17,655,492        | 17,655,492                 | 18,155,492                       | 17,655,492                           |
| GF-Ag Drainage Wells                           | -                 | -                          | 1,920,000                        | -                                    |
| Local Food and Farm                            | 75,000            | 75,000                     | 75,000                           | 75,000                               |
| Milk Inspections                               | 189,196           | 189,196                    | 189,196                          | 189,196                              |
| Water Quality Initiative                       | 4,400,000         | 4,400,000                  | 10,000,000                       | 4,400,000                            |
| <b>Total Agriculture and Land Stewardship</b>  | <b>22,474,688</b> | <b>22,474,688</b>          | <b>30,494,688</b>                | <b>22,474,688</b>                    |
| <b>Natural Resources</b>                       |                   |                            |                                  |                                      |
| Floodplain Management Program                  | 2,000,000         | 1,950,000                  | 1,950,000                        | 1,950,000                            |
| Forestry Health Management GF                  | 450,000           | 500,000                    | 500,000                          | 500,000                              |
| GF-Natural Resources Operations                | 12,862,307        | 12,862,307                 | 12,862,307                       | 12,862,307                           |
| <b>Total Natural Resources</b>                 | <b>15,312,307</b> | <b>15,312,307</b>          | <b>15,312,307</b>                | <b>15,312,307</b>                    |
| <b>TOTAL AGRICULTURE AND NATURAL RESOURCES</b> | <b>37,786,995</b> | <b>37,786,995</b>          | <b>45,806,995</b>                | <b>37,786,995</b>                    |



# State of Iowa

## General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                  | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|----------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>ECONOMIC DEVELOPMENT</b>                  |                   |                            |                                  |                                      |
| <b>Cultural Affairs, Department of</b>       |                   |                            |                                  |                                      |
| Administrative Division - Cultural Affairs   | 176,882           | 176,882                    | 176,882                          | 176,882                              |
| Archiving Former Governor's Papers           | 65,933            | 65,933                     | 65,933                           | 65,933                               |
| Arts Council                                 | 1,233,764         | 1,233,764                  | 1,233,764                        | 1,233,764                            |
| Battle Flag Stabilization                    | 94,000            | 94,000                     | 94,000                           | -                                    |
| County Endowment Funding - DCA Grants        | 416,702           | 416,702                    | 416,702                          | 416,702                              |
| Cultural Grants                              | 172,090           | 172,090                    | 172,090                          | 172,090                              |
| Great Places GF                              | 150,000           | 150,000                    | 150,000                          | 150,000                              |
| Historical Society                           | 3,167,701         | 3,167,701                  | 3,167,701                        | 3,167,701                            |
| Historic Sites                               | 426,398           | 426,398                    | 426,398                          | 426,398                              |
| Records Center Rent - GF                     | 227,243           | 227,243                    | 227,243                          | 227,243                              |
| <b>Total Cultural Affairs, Department of</b> | <b>6,130,713</b>  | <b>6,130,713</b>           | <b>6,130,713</b>                 | <b>6,036,713</b>                     |
| <b>Economic Development Authority</b>        |                   |                            |                                  |                                      |
| Councils of Governments (COGs) Assistance    | 200,000           | 200,000                    | 200,000                          | 200,000                              |
| Economic Development Approp                  | 15,516,372        | 15,516,372                 | 15,516,372                       | 15,516,372                           |
| Home Base Iowa Marketing                     | -                 | -                          | -                                | 250,000                              |
| ICVS-Promise                                 | 178,133           | 178,133                    | 178,133                          | 178,133                              |
| STEM Scholarships                            | 1,000,000         | -                          | -                                | -                                    |
| Tourism marketing - Adjusted Gross Receipts  | 1,124,000         | 1,124,000                  | 1,124,000                        | 1,124,000                            |
| World Food Prize                             | 800,000           | 712,500                    | 712,500                          | 712,500                              |
| <b>Total Economic Development Authority</b>  | <b>18,818,505</b> | <b>17,731,005</b>          | <b>17,731,005</b>                | <b>17,981,005</b>                    |
| <b>Iowa Finance Authority</b>                |                   |                            |                                  |                                      |
| Rent Subsidy Program                         | 658,000           | 658,000                    | 658,000                          | 658,000                              |
| <b>Total Iowa Finance Authority</b>          | <b>658,000</b>    | <b>658,000</b>             | <b>658,000</b>                   | <b>658,000</b>                       |

## State of Iowa

### General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                    | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Iowa Workforce Development</b>              |                   |                            |                                  |                                      |
| Employee Misclassification                     | 451,458           | 451,458                    | 451,458                          | 451,458                              |
| I3 State Accounting System                     | -                 | -                          | 274,819                          | 274,819                              |
| IWD General Fund - Operations                  | 3,823,539         | 4,579,916                  | 4,305,097                        | 4,305,097                            |
| IWD Workers Comp Operations (GF)               | 3,259,044         | 3,259,044                  | 3,259,044                        | 3,259,044                            |
| Offender Reentry Program                       | 358,464           | 358,464                    | 358,464                          | 358,464                              |
| Workforce Development Field Offices            | 9,179,413         | 9,179,413                  | 9,179,413                        | 9,079,413                            |
| <b>Total Iowa Workforce Development</b>        | <b>17,071,918</b> | <b>17,828,295</b>          | <b>17,828,295</b>                | <b>17,728,295</b>                    |
| <b>Public Employment Relations Board</b>       |                   |                            |                                  |                                      |
| PER Board - General Office                     | 1,342,452         | 1,342,452                  | 1,342,452                        | 1,342,452                            |
| <b>Total Public Employment Relations Board</b> | <b>1,342,452</b>  | <b>1,342,452</b>           | <b>1,342,452</b>                 | <b>1,342,452</b>                     |
| <b>TOTAL ECONOMIC DEVELOPMENT</b>              | <b>44,021,588</b> | <b>43,690,465</b>          | <b>43,690,465</b>                | <b>43,746,465</b>                    |

## State of Iowa

### General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                                  | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|--------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>EDUCATION</b>                                             |                   |                            |                                  |                                      |
| <b>Blind, Department of</b>                                  |                   |                            |                                  |                                      |
| Audio Information Services                                   | 52,000            | 52,000                     | 52,000                           | 52,000                               |
| Department for the Blind                                     | 2,298,358         | 2,298,358                  | 2,298,358                        | 2,298,358                            |
| <b>Total Blind, Department of</b>                            | <b>2,350,358</b>  | <b>2,350,358</b>           | <b>2,350,358</b>                 | <b>2,350,358</b>                     |
| <b>College Student Aid Commission</b>                        |                   |                            |                                  |                                      |
| All Iowa Opportunity Foster Care Grant Program               | 554,057           | 554,057                    | 554,057                          | 554,057                              |
| All Iowa Opportunity Scholarships                            | 2,240,854         | 2,740,854                  | 2,740,854                        | 2,740,854                            |
| Barber and Cosmetology Arts & Sciences Tuition Grant Program | 36,938            | 36,938                     | 36,938                           | 36,938                               |
| College Aid Commission                                       | 250,109           | 431,896                    | 581,896                          | 431,896                              |
| Des Moines University Programs                               | 400,973           | 400,973                    | 400,973                          | 400,973                              |
| Iowa Grants                                                  | 791,177           | -                          | -                                | -                                    |
| National Guard Benefits Program                              | 5,100,233         | 5,100,233                  | 5,100,233                        | 4,600,233                            |
| Registered Nurse and Nurse Educator Loan Forgiveness Program | 80,852            | 80,852                     | 80,852                           | 80,852                               |
| Rural Iowa Primary Care Loan Repayment Program               | 1,600,000         | 1,600,000                  | 1,600,000                        | 1,600,000                            |
| Rural Nurse/PA Loan Program                                  | 400,000           | 400,000                    | 400,000                          | 200,000                              |
| Teacher Shortage Loan Forgiveness Program                    | 392,452           | 392,452                    | 392,452                          | 392,452                              |
| Teach Iowa Scholars                                          | 1,300,000         | 400,000                    | 400,000                          | 576,000                              |
| Tuition Grant - For-Profit                                   | 1,975,000         | 1,975,000                  | 1,975,000                        | 1,975,000                            |
| Tuition Grant Program-Standing                               | 48,413,448        | 48,413,448                 | 48,413,448                       | 49,413,448                           |
| Vocational Technical Tuition Grant                           | 2,250,185         | 2,250,185                  | 2,250,185                        | 2,250,185                            |
| <b>Total College Student Aid Commission</b>                  | <b>65,786,278</b> | <b>64,776,888</b>          | <b>64,926,888</b>                | <b>65,252,888</b>                    |
| <b>Education, Department of</b>                              |                   |                            |                                  |                                      |
| Administration                                               | 8,304,047         | 6,304,047                  | 8,006,047                        | 6,304,047                            |
| Administrator Mentoring/Coaching and Support System          | 1,000,000         | 1,000,000                  | 1,000,000                        | 1,000,000                            |
| Area Education Agency Distribution                           | 1,000,000         | 1,000,000                  | 1,000,000                        | 1,000,000                            |

# State of Iowa

## General Fund Appropriations

### FY 2017 Governor's Recommendations

| DESCRIPTION                                                 | FY 2015       | FY 2016         | FY 2017            | FY 2017                |
|-------------------------------------------------------------|---------------|-----------------|--------------------|------------------------|
|                                                             | Actual        | Budget Estimate | Department Request | Governor's Recommended |
| Area Education Agency Support System                        | 1,000,000     | 1,000,000       | 2,000,000          | 1,000,000              |
| Attendance Center Performance/Website & Data System Support | 500,000       | 250,000         | 500,000            | 250,000                |
| Child Development                                           | 12,606,196    | 12,606,196      | 12,606,196         | 12,606,196             |
| Comm College Salaries                                       | 500,000       | 500,000         | 500,000            | 500,000                |
| Competency-Based Education                                  | 425,000       | 425,000         | 425,000            | 425,000                |
| Early Childhood Iowa Family Support and Parent Education    | 12,364,434    | 12,364,434      | 12,364,434         | 12,364,434             |
| Early Childhood Iowa Preschool Tuition Assistance           | 5,428,877     | 5,428,877       | 5,428,877          | 5,428,877              |
| Early Childhood Iowa - School Ready                         | 5,386,113     | 5,386,113       | 5,386,113          | 5,386,113              |
| Early Head Start Projects                                   | 600,000       | 600,000         | 600,000            | 600,000                |
| Early Warning System for Literacy                           | -             | 2,000,000       | 3,200,000          | 2,000,000              |
| English Language Literacy Grant Program                     | 500,000       | 500,000         | 500,000            | 500,000                |
| Enrich Iowa Libraries                                       | 2,574,228     | 2,574,228       | 2,574,228          | 2,574,228              |
| Intensive Summer Literacy Program                           | -             | -               | 9,057,730          | -                      |
| Iowa On-Line Initiative                                     | 1,500,000     | 1,500,000       | -                  | -                      |
| Iowa Reading Research Center                                | 1,000,000     | 1,000,000       | 2,000,000          | 1,000,000              |
| Jobs For America's Grads                                    | 700,000       | 700,000         | 700,000            | 700,000                |
| LEA Assessment                                              | -             | -               | 10,000,000         | -                      |
| Merged Area Schools-Gen Aid                                 | 201,274,647   | 201,274,647     | 201,274,647        | 204,340,605            |
| Midwestern Higher Education Compact                         | 100,000       | 100,000         | 100,000            | 100,000                |
| Online State Job Posting System                             | 250,000       | 250,000         | 250,000            | 250,000                |
| Reading Coaching and Professional Learning                  | -             | -               | 5,500,000          | -                      |
| Regional Telecommunications Councils                        | 992,913       | 992,913         | 992,913            | 992,913                |
| Sac and Fox Indian Settlement Education                     | 100,000       | 100,000         | 100,000            | 100,000                |
| School Food Service                                         | 2,176,797     | 2,176,797       | 2,176,797          | 2,176,797              |
| Special Education Services Birth to 3                       | 1,721,400     | 1,721,400       | 1,721,400          | 1,721,400              |
| State Foundation School Aid                                 | 2,865,029,554 | 2,952,866,480   | 3,006,558,000      | 3,099,700,000          |
| State Library                                               | 2,715,063     | 2,715,063       | 2,715,063          | 2,715,063              |
| Successful Progression for Early Readers                    | 8,000,000     | 8,000,000       | 8,000,000          | 8,000,000              |

# State of Iowa

## General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                               | FY 2015<br>Actual    | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-----------------------------------------------------------|----------------------|----------------------------|----------------------------------|--------------------------------------|
| Task Force, Commission, and Council Support               | 50,000               | 25,000                     | 25,000                           | 25,000                               |
| Teacher Quality/Student Achievement                       | 56,791,351           | 57,391,351                 | 57,391,351                       | 57,391,351                           |
| Textbook Services For Nonpublic                           | 650,214              | 650,214                    | 650,214                          | 740,214                              |
| Transportation Nonpublic Students                         | 8,560,931            | 8,560,931                  | 8,560,931                        | 8,560,931                            |
| Vocational Education Administration                       | 598,197              | 598,197                    | 598,197                          | 598,197                              |
| Vocational Education Secondary                            | 2,630,134            | 2,630,134                  | 2,630,134                        | 2,630,134                            |
| <b>Total Education, Department of</b>                     | <b>3,207,030,096</b> | <b>3,295,192,022</b>       | <b>3,377,093,272</b>             | <b>3,443,681,500</b>                 |
| <b>Vocational Rehabilitation</b>                          |                      |                            |                                  |                                      |
| Entrepreneurs with Disabilities Program                   | 145,535              | 145,535                    | 145,535                          | 145,535                              |
| Independent Living                                        | 89,128               | 89,128                     | 89,128                           | 89,128                               |
| Independent Living Center Grant                           | 90,294               | 90,294                     | 90,294                           | 90,294                               |
| Vocational Rehabilitation DOE                             | 5,911,200            | 5,911,200                  | 5,911,200                        | 5,911,200                            |
| <b>Total Vocational Rehabilitation</b>                    | <b>6,236,157</b>     | <b>6,236,157</b>           | <b>6,236,157</b>                 | <b>6,236,157</b>                     |
| <b>Iowa Public Television</b>                             |                      |                            |                                  |                                      |
| Iowa Public Television                                    | 7,791,846            | 8,073,846                  | 8,446,860                        | 8,073,846                            |
| <b>Total Iowa Public Television</b>                       | <b>7,791,846</b>     | <b>8,073,846</b>           | <b>8,446,860</b>                 | <b>8,073,846</b>                     |
| <b>Regents, Board of</b>                                  |                      |                            |                                  |                                      |
| BOR - Board Office                                        | 1,094,714            | 1,094,714                  | 1,124,271                        | 1,094,714                            |
| BOR - Iowa Public Radio                                   | 391,568              | 391,568                    | 402,140                          | 391,568                              |
| BOR - Resource Center - NW Iowa Regents Resource Center   | 66,601               | 96,114                     | 98,709                           | 96,114                               |
| BOR - Resource Center - Quad Cities Graduate Study Center | 34,513               | 5,000                      | 5,000                            | 5,000                                |
| BOR - Resource Center - Southwest Iowa Resource Center    | 182,734              | 182,734                    | 187,803                          | 182,734                              |
| FY 17 Regents Increase                                    | -                    | -                          | -                                | 7,934,042                            |
| IBS - Iowa Braille and Sight Saving School                | 3,915,741            | 3,964,688                  | 4,123,276                        | 3,964,688                            |
| ISD/IBS - Licensed Classroom Teachers                     | 82,049               | 82,049                     | 82,049                           | 82,049                               |

# State of Iowa

## General Fund Appropriations

### FY 2017 Governor's Recommendations

| DESCRIPTION                                         | FY 2015     | FY 2016         | FY 2017            | FY 2017                |
|-----------------------------------------------------|-------------|-----------------|--------------------|------------------------|
|                                                     | Actual      | Budget Estimate | Department Request | Governor's Recommended |
| ISD/IBS - Tuition and Transportation                | 11,763      | 11,763          | 12,233             | 11,763                 |
| ISD - Iowa School for the Deaf                      | 9,391,859   | 9,509,257       | 10,134,627         | 9,509,257              |
| ISU - Agricultural Experiment Station               | 29,886,877  | 29,886,877      | 30,693,823         | 29,886,877             |
| ISU - Cooperative Extension                         | 18,266,722  | 18,266,722      | 18,759,923         | 18,266,722             |
| ISU - General University                            | 180,945,807 | 182,181,852     | 190,371,852        | 182,181,852            |
| ISU - Iowa Nutrient Research Center                 | 1,325,000   | 1,325,000       | 1,360,775          | 1,325,000              |
| ISU - Leopold Center                                | 397,417     | 397,417         | 408,147            | 397,417                |
| ISU - Livestock Disease Research                    | 172,844     | 172,844         | 177,511            | 172,844                |
| ISU - Small Business Development Centers            | 101,000     | 101,000         | 103,727            | 101,000                |
| ISU - Veterinary Diagnostic Laboratory              | 4,000,000   | 4,000,000       | 4,108,000          | 4,000,000              |
| SUI - 21st Century IT Workforce                     | -           | -               | 1,000,000          | -                      |
| SUI - Biocatalysis                                  | 723,727     | 723,727         | 723,727            | 723,727                |
| SUI - Family Practice Program                       | 1,788,265   | 1,788,265       | 1,788,265          | 1,788,265              |
| SUI - General University                            | 230,923,005 | 230,923,005     | 235,423,005        | 230,923,005            |
| SUI - Geological Survey                             | -           | -               | 1,200,000          | -                      |
| SUI - Hygienic Laboratory                           | 4,402,615   | 4,402,615       | 4,402,615          | 4,402,615              |
| SUI - Iowa Birth Defects Registry                   | 38,288      | 38,288          | 38,288             | 38,288                 |
| SUI - Iowa Flood Center                             | 1,500,000   | 1,500,000       | 1,500,000          | 1,500,000              |
| SUI - Iowa Nonprofit Resource Center                | 162,539     | 162,539         | 162,539            | 162,539                |
| SUI - Iowa Online Advanced Placement Academy        | 481,849     | 481,849         | 481,849            | 481,849                |
| SUI - Oakdale Campus                                | 2,186,558   | 2,186,558       | 2,532,072          | 2,186,558              |
| SUI - Primary Health Care                           | 648,930     | 648,930         | 648,930            | 648,930                |
| SUI - Specialized Children Health Services (SCHS)   | 659,456     | 659,456         | 659,456            | 659,456                |
| SUI - State of Iowa Cancer Registry                 | 149,051     | 149,051         | 149,051            | 149,051                |
| SUI - Substance Abuse Consortium                    | 55,529      | 55,529          | 55,529             | 55,529                 |
| UIHC - Appropriations                               | -           | -               | 20,800,000         | -                      |
| UNI - Innovative & Transformative Teacher Education | -           | -               | 500,000            | -                      |
| UNI - Math and Science Collaborative                | 5,200,000   | 5,200,000       | 5,200,000          | 5,200,000              |
| UNI - Real Estate Education Program                 | 125,302     | 125,302         | 128,685            | 125,302                |
| UNI - Recycling and Reuse Center                    | 175,256     | 175,256         | 179,988            | 175,256                |

## State of Iowa

### General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                                     | FY 2015<br>Actual    | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-----------------------------------------------------------------|----------------------|----------------------------|----------------------------------|--------------------------------------|
| UNI - Statewide Bystander Education Training &<br>Violence Prev | -                    | -                          | 250,000                          | -                                    |
| UNI - University of Northern Iowa                               | 89,176,732           | 94,276,732                 | 101,926,732                      | 94,276,732                           |
| <b>Total Regents, Board of</b>                                  | <b>588,664,311</b>   | <b>595,166,701</b>         | <b>641,904,597</b>               | <b>603,100,743</b>                   |
| <b>TOTAL EDUCATION</b>                                          | <b>3,877,859,046</b> | <b>3,971,795,972</b>       | <b>4,100,958,132</b>             | <b>4,128,695,492</b>                 |

# State of Iowa

## General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                          | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>HUMAN SERVICES</b>                                |                   |                            |                                  |                                      |
| <b>Iowa Department on Aging</b>                      |                   |                            |                                  |                                      |
| Aging Programs                                       | 11,419,732        | 11,399,732                 | 11,436,066                       | 11,436,066                           |
| Food Security for Older Individuals                  | 250,000           | -                          | -                                | -                                    |
| Office of Long-Term Care Resident's Advocate         | 929,315           | 1,276,783                  | 1,276,783                        | 1,276,783                            |
| <b>Total Iowa Department on Aging</b>                | <b>12,599,047</b> | <b>12,676,515</b>          | <b>12,712,849</b>                | <b>12,712,849</b>                    |
| <b>Public Health, Department of</b>                  |                   |                            |                                  |                                      |
| Addictive Disorders                                  | 27,263,690        | 27,263,690                 | 26,988,690                       | 26,988,690                           |
| Chronic Conditions                                   | 5,155,692         | 4,955,692                  | 4,930,692                        | 4,930,692                            |
| Community Capacity                                   | 8,737,910         | 8,821,335                  | 7,239,136                        | 7,239,136                            |
| Environmental Hazards                                | 803,870           | -                          | -                                | -                                    |
| Healthy Aging                                        | 7,297,142         | 7,297,142                  | 7,297,142                        | 7,297,142                            |
| Healthy Children and Families                        | 4,046,602         | 4,617,543                  | 4,617,543                        | 4,617,543                            |
| Infectious Diseases                                  | 1,335,155         | 1,335,155                  | 1,335,155                        | 1,335,155                            |
| Iowa Registry for Congenital & Inherited Disorders   | 215,055           | 232,500                    | 232,500                          | 232,500                              |
| Public Protection                                    | 3,287,127         | 4,339,191                  | 4,399,191                        | 4,399,191                            |
| Resource Management                                  | 855,072           | 855,072                    | 1,005,072                        | 1,005,072                            |
| <b>Total Public Health, Department of</b>            | <b>58,997,315</b> | <b>59,717,320</b>          | <b>58,045,121</b>                | <b>58,045,121</b>                    |
| <b>Human Services - General Administration</b>       |                   |                            |                                  |                                      |
| Commission Of Inquiry                                | -                 | 1,394                      | 1,394                            | 1,394                                |
| DHS - Department Wide Duties                         | -                 | -                          | -                                | 2,879,274                            |
| General Administration                               | 15,072,302        | 14,898,198                 | 14,661,741                       | 14,873,198                           |
| Non Resident Commitment M.III                        | 5,766             | 142,802                    | 142,802                          | 142,802                              |
| Non Residents Transfers                              | -                 | 67                         | 67                               | 67                                   |
| <b>Total Human Services - General Administration</b> | <b>15,078,068</b> | <b>15,042,461</b>          | <b>14,806,004</b>                | <b>17,896,735</b>                    |



## State of Iowa

### General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                          | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Human Services - Field Operations</b>             |                   |                            |                                  |                                      |
| Child Support Recoveries                             | 14,911,230        | 14,663,373                 | 14,811,115                       | 14,663,373                           |
| Field Operations                                     | 61,170,976        | 58,920,976                 | 58,920,976                       | 58,920,976                           |
| <b>Total Human Services - Field Operations</b>       | <b>76,082,206</b> | <b>73,584,349</b>          | <b>73,732,091</b>                | <b>73,584,349</b>                    |
| <b>Human Services - Toledo Juvenile Home</b>         |                   |                            |                                  |                                      |
| Toledo Juvenile Home                                 | 507,766           | -                          | -                                | -                                    |
| <b>Total Human Services - Toledo Juvenile Home</b>   | <b>507,766</b>    | <b>-</b>                   | <b>-</b>                         | <b>-</b>                             |
| <b>Human Services - Eldora Training School</b>       |                   |                            |                                  |                                      |
| Eldora Training School                               | 12,358,285        | 12,233,420                 | 12,445,552                       | 12,233,420                           |
| <b>Total Human Services - Eldora Training School</b> | <b>12,358,285</b> | <b>12,233,420</b>          | <b>12,445,552</b>                | <b>12,233,420</b>                    |
| <b>Human Services - Cherokee CCUSO</b>               |                   |                            |                                  |                                      |
| Civil Commitment Unit for Sexual Offenders           | 9,923,563         | 9,893,079                  | 9,893,079                        | 10,193,079                           |
| <b>Total Human Services - Cherokee CCUSO</b>         | <b>9,923,563</b>  | <b>9,893,079</b>           | <b>9,893,079</b>                 | <b>10,193,079</b>                    |
| <b>Human Services - Cherokee</b>                     |                   |                            |                                  |                                      |
| Cherokee MHI                                         | 6,031,934         | 5,545,616                  | 14,644,041                       | 14,644,041                           |
| <b>Total Human Services - Cherokee</b>               | <b>6,031,934</b>  | <b>5,545,616</b>           | <b>14,644,041</b>                | <b>14,644,041</b>                    |
| <b>Human Services - Clarinda</b>                     |                   |                            |                                  |                                      |
| Clarinda MHI                                         | 6,787,309         | -                          | -                                | -                                    |
| <b>Total Human Services - Clarinda</b>               | <b>6,787,309</b>  | <b>-</b>                   | <b>-</b>                         | <b>-</b>                             |
| <b>Human Services - Independence</b>                 |                   |                            |                                  |                                      |
| Independence MHI                                     | 10,484,386        | 10,324,209                 | 23,969,287                       | 18,552,103                           |
| <b>Total Human Services - Independence</b>           | <b>10,484,386</b> | <b>10,324,209</b>          | <b>23,969,287</b>                | <b>18,552,103</b>                    |
| <b>Human Services - Mt Pleasant</b>                  |                   |                            |                                  |                                      |
| Mt Pleasant MHI                                      | 1,417,796         | -                          | -                                | -                                    |
| <b>Total Human Services - Mt Pleasant</b>            | <b>1,417,796</b>  | <b>-</b>                   | <b>-</b>                         | <b>-</b>                             |

# State of Iowa

## General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                            | FY 2015<br>Actual    | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|--------------------------------------------------------|----------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Human Services - Glenwood</b>                       |                      |                            |                                  |                                      |
| Glenwood Resource Center                               | 21,695,266           | 21,524,482                 | 21,851,476                       | 20,719,486                           |
| <b>Total Human Services - Glenwood</b>                 | <b>21,695,266</b>    | <b>21,524,482</b>          | <b>21,851,476</b>                | <b>20,719,486</b>                    |
| <b>Human Services - Woodward</b>                       |                      |                            |                                  |                                      |
| Woodward Resource Center                               | 14,855,693           | 14,583,806                 | 14,818,440                       | 14,053,011                           |
| <b>Total Human Services - Woodward</b>                 | <b>14,855,693</b>    | <b>14,583,806</b>          | <b>14,818,440</b>                | <b>14,053,011</b>                    |
| <b>Human Services - Assistance</b>                     |                      |                            |                                  |                                      |
| Adoption Subsidy                                       | 42,580,749           | 42,998,286                 | 43,604,551                       | 43,046,664                           |
| Child Abuse Prevention                                 | 215,125              | 232,570                    | 232,570                          | 232,570                              |
| Child and Family Services                              | 94,857,554           | 85,341,938                 | 94,999,886                       | 86,133,749                           |
| Child Care Assistance                                  | 36,303,944           | 51,408,668                 | 52,553,279                       | 49,889,790                           |
| Children's Health Insurance                            | 45,877,998           | 20,413,844                 | 13,839,307                       | 9,176,652                            |
| Connors Training                                       | 33,632               | 33,632                     | 33,632                           | 33,632                               |
| Family Investment Program/JOBS                         | 48,693,875           | 48,673,875                 | 48,693,875                       | 48,673,875                           |
| Family Support Subsidy                                 | 1,079,739            | 1,073,932                  | 1,072,563                        | 1,069,282                            |
| Iowa Health and Wellness Plan                          | -                    | -                          | 44,906,046                       | -                                    |
| Juvenile CINA/Female Adjudicated Delinquent Placements | 2,000,000            | -                          | -                                | -                                    |
| Medical Assistance                                     | 1,309,486,529        | 1,303,191,564              | 1,002,354,991                    | 1,326,546,446                        |
| Medical Contracts                                      | 17,148,576           | 19,613,964                 | 23,771,206                       | 19,113,964                           |
| Mental Health Redesign                                 | -                    | -                          | 348,423,326                      | -                                    |
| MHDS Equalization                                      | 30,555,823           | -                          | -                                | -                                    |
| MHDS Regional Funding                                  | 1,040,000            | -                          | -                                | -                                    |
| State Supplementary Assistance                         | 14,121,154           | 12,997,187                 | 12,769,251                       | 11,611,442                           |
| Volunteers                                             | 84,686               | 84,686                     | 84,686                           | 84,686                               |
| <b>Total Human Services - Assistance</b>               | <b>1,644,079,384</b> | <b>1,586,064,146</b>       | <b>1,687,339,169</b>             | <b>1,595,612,752</b>                 |

## State of Iowa

### General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                  | FY 2015<br>Actual    | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|----------------------------------------------|----------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Veterans Affairs, Department of</b>       |                      |                            |                                  |                                      |
| General Administration                       | 1,095,951            | 1,200,546                  | 1,200,546                        | 1,200,546                            |
| Veterans County Grants                       | 990,000              | 990,000                    | 990,000                          | 990,000                              |
| Vets Home Ownership Program                  | 2,500,000            | 2,500,000                  | 2,500,000                        | 2,500,000                            |
| <b>Total Veterans Affairs, Department of</b> | <b>4,585,951</b>     | <b>4,690,546</b>           | <b>4,690,546</b>                 | <b>4,690,546</b>                     |
| <b>Iowa Veterans Home</b>                    |                      |                            |                                  |                                      |
| Iowa Veterans Home                           | 7,594,996            | 7,594,996                  | 7,594,996                        | 7,594,996                            |
| <b>Total Iowa Veterans Home</b>              | <b>7,594,996</b>     | <b>7,594,996</b>           | <b>7,594,996</b>                 | <b>7,594,996</b>                     |
| <b>TOTAL HUMAN SERVICES</b>                  | <b>1,903,078,965</b> | <b>1,833,474,945</b>       | <b>1,956,542,651</b>             | <b>1,860,532,488</b>                 |

## State of Iowa

### General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                         | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-----------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>JUSTICE SYSTEM</b>                               |                   |                            |                                  |                                      |
| <b>Justice, Department of</b>                       |                   |                            |                                  |                                      |
| Farm Mediation Services                             | -                 | -                          | 300,000                          | -                                    |
| General Office A.G.                                 | 7,989,905         | 7,989,905                  | 7,989,905                        | 7,989,905                            |
| Legal Services Poverty Grants                       | 2,400,000         | 2,400,000                  | 2,900,000                        | 2,400,000                            |
| Victim Assistance Grants                            | 6,734,400         | 6,734,400                  | 6,734,400                        | 6,734,400                            |
| <b>Total Justice, Department of</b>                 | <b>17,124,305</b> | <b>17,124,305</b>          | <b>17,924,305</b>                | <b>17,124,305</b>                    |
| <b>Civil Rights Commission</b>                      |                   |                            |                                  |                                      |
| Civil Rights Commission                             | 1,169,540         | 1,169,540                  | 1,169,540                        | 1,169,540                            |
| <b>Total Civil Rights Commission</b>                | <b>1,169,540</b>  | <b>1,169,540</b>           | <b>1,169,540</b>                 | <b>1,169,540</b>                     |
| <b>Community Based Corrections District 1</b>       |                   |                            |                                  |                                      |
| CBC District I                                      | 14,753,977        | 14,787,977                 | 14,787,977                       | 14,787,977                           |
| <b>Total Community Based Corrections District 1</b> | <b>14,753,977</b> | <b>14,787,977</b>          | <b>14,787,977</b>                | <b>14,787,977</b>                    |
| <b>Community Based Corrections District 2</b>       |                   |                            |                                  |                                      |
| CBC District II                                     | 11,500,661        | 11,500,661                 | 11,500,661                       | 11,500,661                           |
| <b>Total Community Based Corrections District 2</b> | <b>11,500,661</b> | <b>11,500,661</b>          | <b>11,500,661</b>                | <b>11,500,661</b>                    |
| <b>Community Based Corrections District 3</b>       |                   |                            |                                  |                                      |
| CBC District III                                    | 7,241,257         | 7,241,257                  | 7,241,257                        | 7,241,257                            |
| <b>Total Community Based Corrections District 3</b> | <b>7,241,257</b>  | <b>7,241,257</b>           | <b>7,241,257</b>                 | <b>7,241,257</b>                     |
| <b>Community Based Corrections District 4</b>       |                   |                            |                                  |                                      |
| CBC District IV                                     | 5,608,005         | 5,638,005                  | 5,638,005                        | 5,638,005                            |
| <b>Total Community Based Corrections District 4</b> | <b>5,608,005</b>  | <b>5,638,005</b>           | <b>5,638,005</b>                 | <b>5,638,005</b>                     |
| <b>Community Based Corrections District 5</b>       |                   |                            |                                  |                                      |
| CBC District V                                      | 20,304,616        | 21,078,393                 | 21,078,393                       | 21,078,393                           |
| <b>Total Community Based Corrections District 5</b> | <b>20,304,616</b> | <b>21,078,393</b>          | <b>21,078,393</b>                | <b>21,078,393</b>                    |

## State of Iowa

### General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                         | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-----------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Community Based Corrections District 6</b>       |                   |                            |                                  |                                      |
| CBC District VI                                     | 14,833,623        | 14,863,623                 | 14,863,623                       | 14,863,623                           |
| <b>Total Community Based Corrections District 6</b> | <b>14,833,623</b> | <b>14,863,623</b>          | <b>14,863,623</b>                | <b>14,863,623</b>                    |
| <b>Community Based Corrections District 7</b>       |                   |                            |                                  |                                      |
| CBC District VII                                    | 7,856,873         | 7,856,873                  | 7,856,873                        | 7,856,873                            |
| <b>Total Community Based Corrections District 7</b> | <b>7,856,873</b>  | <b>7,856,873</b>           | <b>7,856,873</b>                 | <b>7,856,873</b>                     |
| <b>Community Based Corrections District 8</b>       |                   |                            |                                  |                                      |
| CBC District VIII                                   | 8,133,194         | 8,167,194                  | 8,167,194                        | 8,167,194                            |
| <b>Total Community Based Corrections District 8</b> | <b>8,133,194</b>  | <b>8,167,194</b>           | <b>8,167,194</b>                 | <b>8,167,194</b>                     |
| <b>Corrections-Central Office</b>                   |                   |                            |                                  |                                      |
| Corrections Administration                          | 5,270,010         | 5,270,010                  | 5,270,010                        | 5,270,010                            |
| Corrections Education                               | 2,608,109         | 2,608,109                  | 2,608,109                        | 2,608,109                            |
| County Confinement                                  | 1,075,092         | 1,075,092                  | 1,075,092                        | 1,075,092                            |
| DOC - Department Wide Duties                        | -                 | -                          | -                                | 5,742,781                            |
| Federal Prisoners/ Contractual                      | 484,411           | 484,411                    | 484,411                          | 484,411                              |
| Iowa Corrections Offender Network                   | 2,000,000         | 2,000,000                  | 2,000,000                        | 2,000,000                            |
| Mental Health/Substance Abuse - DOC wide            | 22,319            | 22,319                     | 22,319                           | 22,319                               |
| State Cases Court Costs                             | -                 | 59,733                     | 59,733                           | 59,733                               |
| <b>Total Corrections-Central Office</b>             | <b>11,459,941</b> | <b>11,519,674</b>          | <b>11,519,674</b>                | <b>17,262,455</b>                    |
| <b>Corrections - Fort Madison</b>                   |                   |                            |                                  |                                      |
| Ft. Madison Institution                             | 43,021,602        | 43,771,602                 | 43,771,602                       | 43,771,602                           |
| <b>Total Corrections - Fort Madison</b>             | <b>43,021,602</b> | <b>43,771,602</b>          | <b>43,771,602</b>                | <b>43,771,602</b>                    |
| <b>Corrections - Anamosa</b>                        |                   |                            |                                  |                                      |
| Anamosa Institution                                 | 33,668,253        | 33,668,253                 | 33,668,253                       | 33,668,253                           |
| <b>Total Corrections - Anamosa</b>                  | <b>33,668,253</b> | <b>33,668,253</b>          | <b>33,668,253</b>                | <b>33,668,253</b>                    |

# State of Iowa

## General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                              | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Corrections - Oakdale</b>             |                   |                            |                                  |                                      |
| Oakdale Institution                      | 59,408,092        | 60,158,092                 | 60,158,092                       | 60,158,092                           |
| <b>Total Corrections - Oakdale</b>       | <b>59,408,092</b> | <b>60,158,092</b>          | <b>60,158,092</b>                | <b>60,158,092</b>                    |
| <b>Corrections - Newton</b>              |                   |                            |                                  |                                      |
| Newton Institution                       | 27,572,108        | 27,572,108                 | 27,572,108                       | 27,974,048                           |
| <b>Total Corrections - Newton</b>        | <b>27,572,108</b> | <b>27,572,108</b>          | <b>27,572,108</b>                | <b>27,974,048</b>                    |
| <b>Corrections - Mt Pleasant</b>         |                   |                            |                                  |                                      |
| Mt. Pleasant Inst.                       | 25,360,135        | 25,360,135                 | 25,360,135                       | 24,958,195                           |
| <b>Total Corrections - Mt Pleasant</b>   | <b>25,360,135</b> | <b>25,360,135</b>          | <b>25,360,135</b>                | <b>24,958,195</b>                    |
| <b>Corrections - Rockwell City</b>       |                   |                            |                                  |                                      |
| Rockwell City Institution                | 9,836,353         | 9,836,353                  | 9,836,353                        | 9,836,353                            |
| <b>Total Corrections - Rockwell City</b> | <b>9,836,353</b>  | <b>9,836,353</b>           | <b>9,836,353</b>                 | <b>9,836,353</b>                     |
| <b>Corrections - Clarinda</b>            |                   |                            |                                  |                                      |
| Clarinda Institution                     | 25,933,430        | 25,933,430                 | 25,933,430                       | 25,933,430                           |
| <b>Total Corrections - Clarinda</b>      | <b>25,933,430</b> | <b>25,933,430</b>          | <b>25,933,430</b>                | <b>25,933,430</b>                    |
| <b>Corrections - Mitchellville</b>       |                   |                            |                                  |                                      |
| Mitchellville Institution                | 22,045,970        | 22,645,970                 | 22,645,970                       | 22,645,970                           |
| <b>Total Corrections - Mitchellville</b> | <b>22,045,970</b> | <b>22,645,970</b>          | <b>22,645,970</b>                | <b>22,645,970</b>                    |
| <b>Corrections - Fort Dodge</b>          |                   |                            |                                  |                                      |
| Ft. Dodge Institution                    | 30,097,648        | 30,097,648                 | 30,097,648                       | 30,097,648                           |
| <b>Total Corrections - Fort Dodge</b>    | <b>30,097,648</b> | <b>30,097,648</b>          | <b>30,097,648</b>                | <b>30,097,648</b>                    |
| <b>Law Enforcement Academy</b>           |                   |                            |                                  |                                      |
| Iowa Law Enforcement Academy             | 1,003,214         | 1,003,214                  | 1,003,214                        | 1,003,214                            |
| <b>Total Law Enforcement Academy</b>     | <b>1,003,214</b>  | <b>1,003,214</b>           | <b>1,003,214</b>                 | <b>1,003,214</b>                     |

## State of Iowa

### General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                             | FY 2015<br>Actual  | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|---------------------------------------------------------|--------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Parole Board</b>                                     |                    |                            |                                  |                                      |
| Parole Board                                            | 1,204,583          | 1,204,583                  | 1,204,583                        | 1,204,583                            |
| <b>Total Parole Board</b>                               | <b>1,204,583</b>   | <b>1,204,583</b>           | <b>1,204,583</b>                 | <b>1,204,583</b>                     |
| <b>Public Defense, Department of</b>                    |                    |                            |                                  |                                      |
| Compensation and Expense                                | 123,573            | 344,644                    | 344,644                          | 344,644                              |
| Public Defense, Department of                           | 6,554,478          | 6,554,478                  | 6,554,478                        | 6,554,478                            |
| <b>Total Public Defense, Department of</b>              | <b>6,678,051</b>   | <b>6,899,122</b>           | <b>6,899,122</b>                 | <b>6,899,122</b>                     |
| <b>Homeland Security and Emergency Management</b>       |                    |                            |                                  |                                      |
| Homeland Security & Emergency Mgmt. Division            | 2,229,623          | 2,229,623                  | 2,579,623                        | 2,229,623                            |
| <b>Total Homeland Security and Emergency Management</b> | <b>2,229,623</b>   | <b>2,229,623</b>           | <b>2,579,623</b>                 | <b>2,229,623</b>                     |
| <b>Public Safety, Department of</b>                     |                    |                            |                                  |                                      |
| DCI - Crime Lab Equipment/Training                      | 302,345            | 302,345                    | 302,345                          | 302,345                              |
| DPS Fire Marshal                                        | 4,590,556          | 4,651,010                  | 4,651,010                        | 4,651,010                            |
| DPS-POR Unfunded Liabilities Until 85 Percent           | 5,000,000          | 5,000,000                  | 5,000,000                        | 5,000,000                            |
| DPS/SPOC Sick Leave Payout                              | 279,517            | 279,517                    | 279,517                          | 279,517                              |
| Fire Fighter Training                                   | 825,520            | 825,520                    | 825,520                          | 825,520                              |
| Iowa State Patrol                                       | 60,920,291         | 61,501,575                 | 61,501,575                       | 61,501,575                           |
| Narcotics Enforcement                                   | 6,919,855          | 7,391,039                  | 7,391,039                        | 7,391,039                            |
| Public Safety Administration                            | 4,183,349          | 4,226,131                  | 4,226,131                        | 4,226,131                            |
| Public Safety DCI                                       | 13,625,414         | 13,796,544                 | 13,796,544                       | 13,796,544                           |
| Public Safety - Department Wide Duties                  | -                  | -                          | -                                | 2,557,439                            |
| Public Safety Undercover Funds                          | 109,042            | 109,042                    | 109,042                          | 109,042                              |
| Statewide Interoperable Communications System.          | 154,661            | 154,661                    | 154,661                          | 154,661                              |
| <b>Total Public Safety, Department of</b>               | <b>96,910,550</b>  | <b>98,237,384</b>          | <b>98,237,384</b>                | <b>100,794,823</b>                   |
| <b>TOTAL JUSTICE SYSTEM</b>                             | <b>504,955,604</b> | <b>509,565,019</b>         | <b>510,715,019</b>               | <b>517,865,239</b>                   |

## State of Iowa

### General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                  | FY 2015<br>Actual  | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|----------------------------------------------|--------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>JUDICIAL BRANCH</b>                       |                    |                            |                                  |                                      |
| Judicial Branch                              |                    |                            |                                  |                                      |
| Jury & Witness (GF) to Revolving Fund (0043) | 171,486,612        | 178,686,612                | 186,610,835                      | 186,610,835                          |
|                                              | 3,100,000          | 3,100,000                  | 3,500,000                        | 3,500,000                            |
| <b>Total Judicial Branch</b>                 | <b>174,586,612</b> | <b>181,786,612</b>         | <b>190,110,835</b>               | <b>190,110,835</b>                   |
| <b>TOTAL JUDICIAL BRANCH</b>                 | <b>174,586,612</b> | <b>181,786,612</b>         | <b>190,110,835</b>               | <b>190,110,835</b>                   |



# State of Iowa

## General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|--------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>LEGISLATIVE BRANCH</b>                  |                   |                            |                                  |                                      |
| House of Representatives                   |                   |                            |                                  |                                      |
| House                                      | 11,591,057        | 10,885,166                 | 12,236,258                       | 12,236,258                           |
| <b>Total House of Representatives</b>      | <b>11,591,057</b> | <b>10,885,166</b>          | <b>12,236,258</b>                | <b>12,236,258</b>                    |
| Senate                                     |                   |                            |                                  |                                      |
| Senate                                     | 8,581,422         | 7,731,977                  | 8,691,687                        | 8,691,687                            |
| <b>Total Senate</b>                        | <b>8,581,422</b>  | <b>7,731,977</b>           | <b>8,691,687</b>                 | <b>8,691,687</b>                     |
| <b>Joint Expenses of Legislature</b>       |                   |                            |                                  |                                      |
| Joint Legislative Expenses                 | 1,203,185         | 924,550                    | 1,039,307                        | 1,039,307                            |
| <b>Total Joint Expenses of Legislature</b> | <b>1,203,185</b>  | <b>924,550</b>             | <b>1,039,307</b>                 | <b>1,039,307</b>                     |
| <b>Ombudsman, Office of</b>                |                   |                            |                                  |                                      |
| Citizens Aide                              | 1,703,401         | 1,545,151                  | 1,736,939                        | 1,736,939                            |
| <b>Total Ombudsman, Office of</b>          | <b>1,703,401</b>  | <b>1,545,151</b>           | <b>1,736,939</b>                 | <b>1,736,939</b>                     |
| <b>Legislative Services Agency</b>         |                   |                            |                                  |                                      |
| International Relations Account            | 1,304             | 8,696                      | -                                | -                                    |
| Legislative Services Agency                | 12,235,255        | 12,939,704                 | 14,545,809                       | 14,545,809                           |
| <b>Total Legislative Services Agency</b>   | <b>12,236,559</b> | <b>12,948,400</b>          | <b>14,545,809</b>                | <b>14,545,809</b>                    |
| <b>TOTAL LEGISLATIVE BRANCH</b>            | <b>35,315,625</b> | <b>34,035,244</b>          | <b>38,250,000</b>                | <b>38,250,000</b>                    |

## State of Iowa

### General Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                        | FY 2015<br>Actual    | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------|----------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>CAPITAL</b>                     |                      |                            |                                  |                                      |
| <b>Public Safety Capital</b>       |                      |                            |                                  |                                      |
| DPS Radio Replacement-GenFd-0001   | 2,500,000            | -                          | -                                | -                                    |
| <b>Total Public Safety Capital</b> | <b>2,500,000</b>     | <b>-</b>                   | <b>-</b>                         | <b>-</b>                             |
| <b>TOTAL CAPITAL</b>               | <b>2,500,000</b>     | <b>-</b>                   | <b>-</b>                         | <b>-</b>                             |
| <b>Total General Fund</b>          | <b>7,063,385,106</b> | <b>7,174,294,671</b>       | <b>7,491,727,554</b>             | <b>7,412,108,141</b>                 |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                           | FY 2015<br>Actual    | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|---------------------------------------|----------------------|----------------------------|----------------------------------|--------------------------------------|
| Administration and Regulation         | 136,976,393          | 122,651,726                | 119,960,789                      | 112,638,882                          |
| Agriculture and Natural Resources     | 94,234,573           | 97,925,921                 | 91,705,921                       | 101,875,921                          |
| Economic Development                  | 35,786,084           | 35,186,084                 | 35,036,084                       | 34,036,084                           |
| Education                             | 83,462,423           | 85,730,749                 | 89,308,587                       | 87,271,187                           |
| Human Services                        | 297,629,657          | 301,236,202                | 295,389,208                      | 292,795,208                          |
| Justice System                        | 14,435,596           | 18,685,596                 | 16,387,654                       | 13,465,815                           |
| Transportation                        | 362,940,661          | 365,531,776                | 377,692,536                      | 376,804,289                          |
| Capital                               | 75,605,684           | 96,835,697                 | 170,932,201                      | 111,365,786                          |
| <b>Total Other Fund Appropriation</b> | <b>1,101,071,071</b> | <b>1,123,783,751</b>       | <b>1,196,412,980</b>             | <b>1,130,253,172</b>                 |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                               | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-----------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0006 - Iowa Skilled Worker and Job Creation Fund</b>   |                   |                            |                                  |                                      |
| <b>Economic Development Authority</b>                     |                   |                            |                                  |                                      |
| High Quality Job Creation-Fund 0006                       | 16,900,000        | 16,900,000                 | 16,900,000                       | 15,900,000                           |
| STEM Scholarships                                         | -                 | -                          | -                                | 1,000,000                            |
| <b>Total Economic Development Authority</b>               | <b>16,900,000</b> | <b>16,900,000</b>          | <b>16,900,000</b>                | <b>16,900,000</b>                    |
| <b>Iowa Workforce Development</b>                         |                   |                            |                                  |                                      |
| AMOS A Mid-Iowa Organizing Strategy ISWJCF                | 100,000           | 100,000                    | 100,000                          | 100,000                              |
| <b>Total Iowa Workforce Development</b>                   | <b>100,000</b>    | <b>100,000</b>             | <b>100,000</b>                   | <b>100,000</b>                       |
| <b>Total Economic Development</b>                         | <b>17,000,000</b> | <b>17,000,000</b>          | <b>17,000,000</b>                | <b>17,000,000</b>                    |
| <b>Education, Department of</b>                           |                   |                            |                                  |                                      |
| ACE Infrastructure - SWJCF                                | 6,000,000         | 6,000,000                  | 6,000,000                        | 6,000,000                            |
| Adult Literacy for the Workforce - SWJCF                  | 5,500,000         | 5,500,000                  | 5,500,000                        | 5,500,000                            |
| Gap Tuition Assistance Fund - SWJCF                       | 2,000,000         | 2,000,000                  | 2,000,000                        | 2,000,000                            |
| PACE and Regional Sectors - SWJCF                         | 5,000,000         | 5,000,000                  | 5,000,000                        | 5,000,000                            |
| Workbased Learning Intermediary Network - SWJCF           | 1,500,000         | 1,500,000                  | 1,500,000                        | 1,500,000                            |
| Workforce Preparation Outcome Reporting System - SWJCF    | 200,000           | 200,000                    | 200,000                          | 200,000                              |
| Workforce Training and Economic Development Funds - SWJCF | 15,100,000        | 15,100,000                 | 15,100,000                       | 15,100,000                           |
| <b>Total Education, Department of</b>                     | <b>35,300,000</b> | <b>35,300,000</b>          | <b>35,300,000</b>                | <b>35,300,000</b>                    |
| <b>College Student Aid Commission</b>                     |                   |                            |                                  |                                      |
| Skilled Workforce Shortage Tuition Grant - SWJCF          | 5,000,000         | 5,000,000                  | 5,000,000                        | 5,000,000                            |
| <b>Total College Student Aid Commission</b>               | <b>5,000,000</b>  | <b>5,000,000</b>           | <b>5,000,000</b>                 | <b>5,000,000</b>                     |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                            | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|--------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Regents, Board of</b>                               |                   |                            |                                  |                                      |
| ISU - Economic Development - SWJCF                     | 2,424,302         | 2,424,302                  | 2,489,758                        | 2,424,302                            |
| Regents Innovation Fund - SWJCF                        | 3,000,000         | 3,000,000                  | 3,081,000                        | 3,000,000                            |
| SUI - Economic Development - SWJCF                     | 209,279           | 209,279                    | 214,930                          | 209,279                              |
| SUI - Entrepreneurship and Economic Growth - SWJCF     | 2,000,000         | 2,000,000                  | 2,054,000                        | 2,000,000                            |
| UNI - Economic Development - SWJCF                     | 1,066,419         | 1,066,419                  | 1,095,212                        | 1,066,419                            |
| <b>Total Regents, Board of</b>                         | <b>8,700,000</b>  | <b>8,700,000</b>           | <b>8,934,900</b>                 | <b>8,700,000</b>                     |
| <b>Total Education</b>                                 | <b>49,000,000</b> | <b>49,000,000</b>          | <b>49,234,900</b>                | <b>49,000,000</b>                    |
| <b>Total Iowa Skilled Worker and Job Creation Fund</b> | <b>66,000,000</b> | <b>66,000,000</b>          | <b>66,234,900</b>                | <b>66,000,000</b>                    |

# State of Iowa

## Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                             | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|---------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0017 - Rebuild Iowa Infrastructure Fund</b>          |                   |                            |                                  |                                      |
| <b>Chief Information Officer, Office of the</b>         |                   |                            |                                  |                                      |
| Broadband                                               | -                 | -                          | -                                | 2,000,000                            |
| <b>Total Chief Information Officer, Office of the</b>   | -                 | -                          | -                                | <b>2,000,000</b>                     |
| <b>Iowa Communications Network</b>                      |                   |                            |                                  |                                      |
| ICN Equipment Replacement - RIIF                        | -                 | 2,248,653                  | -                                | 1,150,000                            |
| <b>Total Iowa Communications Network</b>                | -                 | <b>2,248,653</b>           | -                                | <b>1,150,000</b>                     |
| <b>Human Rights, Department of</b>                      |                   |                            |                                  |                                      |
| Infrastructure for Integrating Justice Data Systems     | -                 | 1,300,000                  | -                                | 1,345,000                            |
| Justice Data Warehouse                                  | -                 | 159,474                    | -                                | 117,980                              |
| <b>Total Human Rights, Department of</b>                | -                 | <b>1,459,474</b>           | -                                | <b>1,462,980</b>                     |
| <b>Management, Department of</b>                        |                   |                            |                                  |                                      |
| Environment First Fund Appropriation                    | 42,000,000        | 42,000,000                 | 42,000,000                       | 42,000,000                           |
| Iowa Grants Management Implementation                   | -                 | 50,000                     | -                                | 50,000                               |
| Transparency Project - RIIF                             | -                 | 45,000                     | -                                | 45,000                               |
| <b>Total Management, Department of</b>                  | <b>42,000,000</b> | <b>42,095,000</b>          | <b>42,000,000</b>                | <b>42,095,000</b>                    |
| <b>Secretary of State</b>                               |                   |                            |                                  |                                      |
| Voter Registration & Business Services Systems Updating | -                 | 450,000                    | -                                | -                                    |
| Voter Registration License Files Maintenance & Storage  | -                 | 234,000                    | 325,000                          | 300,000                              |
| <b>Total Secretary of State</b>                         | -                 | <b>684,000</b>             | <b>325,000</b>                   | <b>300,000</b>                       |
| <b>Treasurer of State</b>                               |                   |                            |                                  |                                      |
| County Fair Improvements                                | 1,060,000         | 1,060,000                  | -                                | 1,060,000                            |
| Iowa ABLE Savings Plan Trust                            | -                 | 50,000                     | -                                | -                                    |
| <b>Total Treasurer of State</b>                         | <b>1,060,000</b>  | <b>1,110,000</b>           | -                                | <b>1,060,000</b>                     |
| <b>Total Administration and Regulation</b>              | <b>43,060,000</b> | <b>47,597,127</b>          | <b>42,325,000</b>                | <b>48,067,980</b>                    |

# State of Iowa

## Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                    | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Agriculture and Land Stewardship</b>        |                   |                            |                                  |                                      |
| Agricultural Drainage Wells RIIF               | -                 | 1,920,000                  | -                                | 1,920,000                            |
| Renewable Fuels Infrastructure Fund            | -                 | -                          | -                                | 2,400,000                            |
| Water Quality Initiative RIIF                  | -                 | 5,200,000                  | -                                | 5,200,000                            |
| <b>Total Agriculture and Land Stewardship</b>  | -                 | <b>7,120,000</b>           | -                                | <b>9,520,000</b>                     |
| <b>Natural Resources</b>                       |                   |                            |                                  |                                      |
| Good Earth Park                                | 2,000,000         | -                          | -                                | -                                    |
| Iowa Park Foundation                           | 2,000,000         | -                          | -                                | 2,000,000                            |
| Water Trails and Low Head Dam Programs         | 2,000,000         | 1,750,000                  | 1,750,000                        | 1,500,000                            |
| <b>Total Natural Resources</b>                 | <b>6,000,000</b>  | <b>1,750,000</b>           | <b>1,750,000</b>                 | <b>3,500,000</b>                     |
| <b>Total Agriculture and Natural Resources</b> | <b>6,000,000</b>  | <b>8,870,000</b>           | <b>1,750,000</b>                 | <b>13,020,000</b>                    |
| <b>Cultural Affairs, Department of</b>         |                   |                            |                                  |                                      |
| Great Places RIIF                              | 1,000,000         | 1,000,000                  | 1,000,000                        | 1,000,000                            |
| <b>Total Cultural Affairs, Department of</b>   | <b>1,000,000</b>  | <b>1,000,000</b>           | <b>1,000,000</b>                 | <b>1,000,000</b>                     |
| <b>Economic Development Authority</b>          |                   |                            |                                  |                                      |
| Camp Sunnyside Cabins                          | 250,000           | -                          | -                                | -                                    |
| Community & Tourism Grant Appropriation        | 5,000,000         | 5,000,000                  | 5,000,000                        | 4,000,000                            |
| Fort Des Moines Museum Renovation and Repair   | 100,000           | 150,000                    | -                                | -                                    |
| Homeless Shelters Youth Opp Ctr                | 250,000           | -                          | -                                | -                                    |
| Regional Sports Authorities (RIIF)             | 500,000           | 500,000                    | 500,000                          | 500,000                              |
| World Food Prize Borlaug/Ruan Scholar Program  | 200,000           | 300,000                    | 300,000                          | 300,000                              |
| <b>Total Economic Development Authority</b>    | <b>6,300,000</b>  | <b>5,950,000</b>           | <b>5,800,000</b>                 | <b>4,800,000</b>                     |
| <b>Iowa Finance Authority</b>                  |                   |                            |                                  |                                      |
| State Housing Trust Fund (RIIF)                | 3,000,000         | 3,000,000                  | 3,000,000                        | 3,000,000                            |
| <b>Total Iowa Finance Authority</b>            | <b>3,000,000</b>  | <b>3,000,000</b>           | <b>3,000,000</b>                 | <b>3,000,000</b>                     |
| <b>Total Economic Development</b>              | <b>10,300,000</b> | <b>9,950,000</b>           | <b>9,800,000</b>                 | <b>8,800,000</b>                     |

# State of Iowa

## Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                  | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|----------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Education, Department of</b>              |                   |                            |                                  |                                      |
| ICN Part III Leases & Maintenance Network    | -                 | 2,727,000                  | -                                | 2,727,000                            |
| Statewide Education Data Warehouse RIIF      | -                 | 600,000                    | -                                | 600,000                              |
| <b>Total Education, Department of</b>        | -                 | <b>3,327,000</b>           | -                                | <b>3,327,000</b>                     |
| <b>Iowa Public Television</b>                |                   |                            |                                  |                                      |
| IPTV Equip Replacement RIIF                  | -                 | 1,256,200                  | 742,500                          | 1,017,000                            |
| <b>Total Iowa Public Television</b>          | -                 | <b>1,256,200</b>           | <b>742,500</b>                   | <b>1,017,000</b>                     |
| <b>Regents, Board of</b>                     |                   |                            |                                  |                                      |
| BOR - Tuition Replacement - Bonding          | 29,735,423        | 30,237,549                 | 32,447,187                       | 3,531,094                            |
| Iowa Public Radio - Radio Transmitter        | -                 | 100,000                    | -                                | -                                    |
| ISU - Vet Lab Cancer Equipment               | -                 | 330,000                    | -                                | -                                    |
| <b>Total Regents, Board of</b>               | <b>29,735,423</b> | <b>30,667,549</b>          | <b>32,447,187</b>                | <b>3,531,094</b>                     |
| <b>Total Education</b>                       | <b>29,735,423</b> | <b>35,250,749</b>          | <b>33,189,687</b>                | <b>7,875,094</b>                     |
| <b>Human Services - Assistance</b>           |                   |                            |                                  |                                      |
| Brain Injury Rehab                           | -                 | 500,000                    | -                                | -                                    |
| Broadlawns-Construction & Expansion          | 3,000,000         | 2,000,000                  | -                                | -                                    |
| Employment Services                          | -                 | 500,000                    | -                                | -                                    |
| Homestead Autism Facilities-RIIF             | 825,000           | -                          | -                                | -                                    |
| New Hope Center Remodel-RIIF                 | 250,000           | -                          | -                                | -                                    |
| Nursing Facility Renovation and Constr.-RIIF | 500,000           | 728,818                    | -                                | -                                    |
| Youth Emergency Shelter Services             | -                 | 500,000                    | -                                | -                                    |
| <b>Total Human Services - Assistance</b>     | <b>4,575,000</b>  | <b>4,228,818</b>           | -                                | -                                    |
| <b>Public Health, Department of</b>          |                   |                            |                                  |                                      |
| MCH Data Integration                         | -                 | 500,000                    | -                                | 500,000                              |
| <b>Total Public Health, Department of</b>    | -                 | <b>500,000</b>             | -                                | <b>500,000</b>                       |
| <b>Total Human Services</b>                  | <b>4,575,000</b>  | <b>4,728,818</b>           | -                                | <b>500,000</b>                       |



## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                             | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|---------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Homeland Security and Emergency Management</b>       |                   |                            |                                  |                                      |
| EMS Data System RIIF                                    | -                 | 400,000                    | -                                | 400,000                              |
| <b>Total Homeland Security and Emergency Management</b> | -                 | <b>400,000</b>             | -                                | <b>400,000</b>                       |
| <b>Public Safety, Department of</b>                     |                   |                            |                                  |                                      |
| DPS Lab-DNA Marker Software-RIIF Fund                   | -                 | -                          | -                                | 150,000                              |
| <b>Total Public Safety, Department of</b>               | -                 | -                          | -                                | <b>150,000</b>                       |
| <b>Total Justice System</b>                             | -                 | <b>400,000</b>             | -                                | <b>550,000</b>                       |
| <b>Transportation, Department of</b>                    |                   |                            |                                  |                                      |
| Commercial Air Service Airports                         | 1,500,000         | 1,500,000                  | 1,500,000                        | 1,250,000                            |
| General Aviation Airports                               | 750,000           | 750,000                    | 750,000                          | 500,000                              |
| Public Transit Assistance                               | 1,500,000         | 1,500,000                  | 1,500,000                        | 1,250,000                            |
| Rail Revolving Loan & Grant Fund                        | 4,000,000         | 2,000,000                  | 2,000,000                        | 1,500,000                            |
| Recreational Trails                                     | 6,000,000         | 3,400,000                  | 2,500,000                        | 2,500,000                            |
| <b>Total Transportation, Department of</b>              | <b>13,750,000</b> | <b>9,150,000</b>           | <b>8,250,000</b>                 | <b>7,000,000</b>                     |
| <b>Total Transportation</b>                             | <b>13,750,000</b> | <b>9,150,000</b>           | <b>8,250,000</b>                 | <b>7,000,000</b>                     |
| <b>State Fair Authority Capital</b>                     |                   |                            |                                  |                                      |
| NW Events Area                                          | -                 | -                          | -                                | 1,000,000                            |
| Youth Inn Renovation & Improvements                     | 825,000           | 2,325,000                  | -                                | -                                    |
| <b>Total State Fair Authority Capital</b>               | <b>825,000</b>    | <b>2,325,000</b>           | -                                | <b>1,000,000</b>                     |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                                | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Corrections Capital</b>                                 |                   |                            |                                  |                                      |
| ASP Locking Study & Fire Escape                            | -                 | -                          | 2,500,000                        | -                                    |
| ASP Waste Water Treatment - RIIF                           | -                 | -                          | 1,000,000                        | -                                    |
| CBC 1st Dist. Comprehensive Re-Entry Center                | -                 | -                          | 4,545,947                        | -                                    |
| CBC 2nd District - Ames Residential 40 Bed Expansion       | -                 | -                          | 6,705,706                        | -                                    |
| CBC 8th District - Burlington Residential 25 Bed Expansion | -                 | -                          | 5,603,736                        | -                                    |
| DOC- Anamosa Boiler - 0017                                 | -                 | -                          | 1,050,000                        | -                                    |
| DOC Capitals Request                                       | -                 | -                          | 10,027,249                       | -                                    |
| DOC-CBC 5th District Major Maintenance-0017                | -                 | 500,000                    | -                                | -                                    |
| DOC-CBC Des Moines Bed Expansion                           | -                 | -                          | 15,703,495                       | -                                    |
| DOC Major Maintenance Request                              | -                 | -                          | 3,000,000                        | -                                    |
| <b>Total Corrections Capital</b>                           | -                 | <b>500,000</b>             | <b>50,136,133</b>                | -                                    |
| <b>Cultural Affairs Capital</b>                            |                   |                            |                                  |                                      |
| Civil War Memorial                                         | -                 | 150,000                    | -                                | -                                    |
| Historical Building Renovation                             | -                 | -                          | 9,000,000                        | 7,762,353                            |
| Strengthen Community Grants                                | -                 | 500,000                    | -                                | -                                    |
| Vet Memorial Drakesville                                   | -                 | 12,000                     | -                                | -                                    |
| <b>Total Cultural Affairs Capital</b>                      | -                 | <b>662,000</b>             | <b>9,000,000</b>                 | <b>7,762,353</b>                     |
| <b>Administrative Services - Capitals</b>                  |                   |                            |                                  |                                      |
| Statewide Major Maintenance RIIF                           | 14,000,000        | 9,974,856                  | -                                | 6,000,000                            |
| <b>Total Administrative Services - Capitals</b>            | <b>14,000,000</b> | <b>9,974,856</b>           | -                                | <b>6,000,000</b>                     |
| <b>Human Services - Capital</b>                            |                   |                            |                                  |                                      |
| ADA Capital                                                | -                 | -                          | 596,500                          | -                                    |
| Health/Safety/Loss                                         | -                 | -                          | 2,956,376                        | -                                    |
| Maintenance                                                | -                 | -                          | 400,000                          | -                                    |
| Major Projects                                             | -                 | -                          | 4,278,251                        | -                                    |
| <b>Total Human Services - Capital</b>                      | -                 | -                          | <b>8,231,127</b>                 | -                                    |

# State of Iowa

## Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                                | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Judicial Branch Capital</b>                             |                   |                            |                                  |                                      |
| Polk County Justice Center Furniture & Equipment (0017)    | -                 | -                          | 6,718,433                        | 6,718,433                            |
| <b>Total Judicial Branch Capital</b>                       | -                 | -                          | <b>6,718,433</b>                 | <b>6,718,433</b>                     |
| <b>Natural Resources Capital</b>                           |                   |                            |                                  |                                      |
| DNR Lakes Restoration & Water Quality                      | 9,600,000         | 9,600,000                  | 9,600,000                        | 9,600,000                            |
| State Parks Infrastructure Renovations                     | 5,000,000         | 5,000,000                  | 5,000,000                        | 3,000,000                            |
| <b>Total Natural Resources Capital</b>                     | <b>14,600,000</b> | <b>14,600,000</b>          | <b>14,600,000</b>                | <b>12,600,000</b>                    |
| <b>Public Defense Capital</b>                              |                   |                            |                                  |                                      |
| Armory Construction Improvement Projects (RIIF)            | 2,000,000         | 2,000,000                  | 2,000,000                        | 1,500,000                            |
| Camp Dodge Infrastructure Upgrades                         | -                 | 500,000                    | 500,000                          | 300,000                              |
| Facility/Armory Maintenance (RIIF)                         | 2,000,000         | 2,000,000                  | 2,000,000                        | 2,000,000                            |
| Gold Star Museum Upgrades                                  | 250,000           | -                          | -                                | -                                    |
| <b>Total Public Defense Capital</b>                        | <b>4,250,000</b>  | <b>4,500,000</b>           | <b>4,500,000</b>                 | <b>3,800,000</b>                     |
| <b>Public Safety Capital</b>                               |                   |                            |                                  |                                      |
| DPS-FSTB Mobile Equipment Grant Match-0017                 | -                 | 100,000                    | -                                | -                                    |
| Iowa Statewide Interoperable Communication System-DPS-0017 | -                 | -                          | -                                | 4,383,000                            |
| <b>Total Public Safety Capital</b>                         | -                 | <b>100,000</b>             | -                                | <b>4,383,000</b>                     |

# State of Iowa

## Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                                      | FY 2015<br>Actual  | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------------------------|--------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Regents Capital</b>                                           |                    |                            |                                  |                                      |
| ISU - Biorenewables Cmplx-<br>Agricultural&BiosystemsEngineering | 18,600,000         | -                          | -                                | -                                    |
| ISU - Biosciences Facilities                                     | -                  | 11,000,000                 | 19,500,000                       | 19,500,000                           |
| ISU - Student Innovation Center                                  | -                  | -                          | 1,000,000                        | 1,000,000                            |
| SUI - Dental Science Building Renovation                         | 8,000,000          | -                          | -                                | -                                    |
| SUI - Pharmacy Building Replacement/Improvements                 | -                  | 13,000,000                 | 29,000,000                       | 23,000,000                           |
| UNI - Bartlett Hall Renovation/Baker Hall Demolition             | 1,947,000          | -                          | -                                | -                                    |
| UNI - Schindler Education Center Renovation                      | -                  | 15,000,000                 | 15,900,000                       | 15,900,000                           |
| <b>Total Regents Capital</b>                                     | <b>28,547,000</b>  | <b>39,000,000</b>          | <b>65,400,000</b>                | <b>59,400,000</b>                    |
| <b>Iowa Veterans Home Capital</b>                                |                    |                            |                                  |                                      |
| ADA Ramp-Loftus Building                                         | -                  | -                          | 500,000                          | 500,000                              |
| Air Handlers - Dack, Malloy, Sheeler Buildings                   | -                  | 6,000,000                  | -                                | -                                    |
| Emergency Fuel Tanks & Spill Containment                         | -                  | 1,800,000                  | -                                | -                                    |
| Laundry Renovation                                               | -                  | 3,000,000                  | -                                | -                                    |
| Sheeler & Loftus Renovation                                      | -                  | -                          | 2,000,000                        | 2,000,000                            |
| <b>Total Iowa Veterans Home Capital</b>                          | <b>-</b>           | <b>10,800,000</b>          | <b>2,500,000</b>                 | <b>2,500,000</b>                     |
| <b>Total Capital</b>                                             | <b>62,222,000</b>  | <b>82,461,856</b>          | <b>161,085,693</b>               | <b>104,163,786</b>                   |
| <b>Total Rebuild Iowa Infrastructure Fund</b>                    | <b>169,642,423</b> | <b>198,408,550</b>         | <b>256,400,380</b>               | <b>189,976,860</b>                   |

# State of Iowa

## Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|--------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0019 - Commerce Revolving Fund</b>      |                   |                            |                                  |                                      |
| <b>Banking Division</b>                    |                   |                            |                                  |                                      |
| Banking Division Commerce Fund             | 9,317,235         | 9,667,235                  | 9,727,235                        | 10,499,790                           |
| <b>Total Banking Division</b>              | <b>9,317,235</b>  | <b>9,667,235</b>           | <b>9,727,235</b>                 | <b>10,499,790</b>                    |
| <b>Credit Union Division</b>               |                   |                            |                                  |                                      |
| Credit Union Division                      | 1,794,256         | 1,869,256                  | 1,869,256                        | 1,869,256                            |
| <b>Total Credit Union Division</b>         | <b>1,794,256</b>  | <b>1,869,256</b>           | <b>1,869,256</b>                 | <b>1,869,256</b>                     |
| <b>Insurance Division</b>                  |                   |                            |                                  |                                      |
| Insurance Division-Commerce Revolving Fund | 5,099,989         | 5,325,889                  | 5,325,889                        | 5,485,889                            |
| <b>Total Insurance Division</b>            | <b>5,099,989</b>  | <b>5,325,889</b>           | <b>5,325,889</b>                 | <b>5,485,889</b>                     |
| <b>Utilities Division</b>                  |                   |                            |                                  |                                      |
| Utilities Division                         | 8,329,405         | 8,560,405                  | 8,560,405                        | 9,210,405                            |
| <b>Total Utilities Division</b>            | <b>8,329,405</b>  | <b>8,560,405</b>           | <b>8,560,405</b>                 | <b>9,210,405</b>                     |
| <b>Total Administration and Regulation</b> | <b>24,540,885</b> | <b>25,422,785</b>          | <b>25,482,785</b>                | <b>27,065,340</b>                    |
| <b>Consumer Advocate</b>                   |                   |                            |                                  |                                      |
| Consumer Advocate - Fund 0019              | 3,137,588         | 3,137,588                  | 3,137,588                        | 3,137,588                            |
| <b>Total Consumer Advocate</b>             | <b>3,137,588</b>  | <b>3,137,588</b>           | <b>3,137,588</b>                 | <b>3,137,588</b>                     |
| <b>Total Justice System</b>                | <b>3,137,588</b>  | <b>3,137,588</b>           | <b>3,137,588</b>                 | <b>3,137,588</b>                     |
| <b>Total Commerce Revolving Fund</b>       | <b>27,678,473</b> | <b>28,560,373</b>          | <b>28,620,373</b>                | <b>30,202,928</b>                    |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                           | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>001A - State Bond Repayment Fund</b>               |                   |                            |                                  |                                      |
| <b>Regents, Board of</b>                              |                   |                            |                                  |                                      |
| BOR - Tuition Replacement - State Bond Repayment Fund | -                 | -                          | -                                | 28,916,093                           |
| <b>Total Regents, Board of</b>                        | -                 | -                          | -                                | <b>28,916,093</b>                    |
| <b>Total Education</b>                                | -                 | -                          | -                                | <b>28,916,093</b>                    |
| <b>Total State Bond Repayment Fund</b>                | -                 | -                          | -                                | <b>28,916,093</b>                    |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                                | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0030 - DPS-Gaming Enforcement Revolving Fund - 0030</b> |                   |                            |                                  |                                      |
| <b>Public Safety, Department of</b>                        |                   |                            |                                  |                                      |
| DPS Gaming Enforcement - 0030                              | 10,898,008        | 10,898,008                 | 8,440,066                        | 9,528,227                            |
| <b>Total Public Safety, Department of</b>                  | <b>10,898,008</b> | <b>10,898,008</b>          | <b>8,440,066</b>                 | <b>9,528,227</b>                     |
| <b>Total Justice System</b>                                | <b>10,898,008</b> | <b>10,898,008</b>          | <b>8,440,066</b>                 | <b>9,528,227</b>                     |
| <b>Total DPS-Gaming Enforcement Revolving Fund - 0030</b>  | <b>10,898,008</b> | <b>10,898,008</b>          | <b>8,440,066</b>                 | <b>9,528,227</b>                     |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                    | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0035 - Racing and Gaming Revolving Fund</b> |                   |                            |                                  |                                      |
| <b>Racing Commission</b>                       |                   |                            |                                  |                                      |
| Exchange Wagering Study                        | -                 | 50,000                     | -                                | -                                    |
| Iowa Greyhound Pari-mutuel Fund                | 3,068,492         | -                          | -                                | -                                    |
| Racing and Gaming Regulatory Revolving Fund    | 3,045,719         | 6,194,499                  | 6,194,499                        | 6,194,499                            |
| <b>Total Racing Commission</b>                 | <b>6,114,211</b>  | <b>6,244,499</b>           | <b>6,194,499</b>                 | <b>6,194,499</b>                     |
| <b>Total Administration and Regulation</b>     | <b>6,114,211</b>  | <b>6,244,499</b>           | <b>6,194,499</b>                 | <b>6,194,499</b>                     |
| <b>Total Racing and Gaming Revolving Fund</b>  | <b>6,114,211</b>  | <b>6,244,499</b>           | <b>6,194,499</b>                 | <b>6,194,499</b>                     |



## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|--------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0038 - Iowa Economic Emergency Fund</b> |                   |                            |                                  |                                      |
| <b>Executive Council</b>                   |                   |                            |                                  |                                      |
| Performance Of Duty EEF                    | 32,744,876        | 22,464,610                 | 12,000,000                       | 10,397,558                           |
| <b>Total Executive Council</b>             | <b>32,744,876</b> | <b>22,464,610</b>          | <b>12,000,000</b>                | <b>10,397,558</b>                    |
| <b>Total Administration and Regulation</b> | <b>32,744,876</b> | <b>22,464,610</b>          | <b>12,000,000</b>                | <b>10,397,558</b>                    |
| <b>Total Iowa Economic Emergency Fund</b>  | <b>32,744,876</b> | <b>22,464,610</b>          | <b>12,000,000</b>                | <b>10,397,558</b>                    |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                             | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|---------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0046 - Wireless E911 Surcharge</b>                   |                   |                            |                                  |                                      |
| <b>Homeland Security and Emergency Management</b>       |                   |                            |                                  |                                      |
| E911 Emerg Comm Admin-E911 Surcharge                    | -                 | 250,000                    | 250,000                          | 250,000                              |
| Radio Comm Platform Lease-E911 Surcharge                | -                 | 4,000,000                  | 4,000,000                        | -                                    |
| <b>Total Homeland Security and Emergency Management</b> | -                 | <b>4,250,000</b>           | <b>4,250,000</b>                 | <b>250,000</b>                       |
| <b>Total Justice System</b>                             | -                 | <b>4,250,000</b>           | <b>4,250,000</b>                 | <b>250,000</b>                       |
| <b>Total Wireless E911 Surcharge</b>                    | -                 | <b>4,250,000</b>           | <b>4,250,000</b>                 | <b>250,000</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                    | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0048 - Snowmobile Registration Fees</b>     |                   |                            |                                  |                                      |
| <b>Natural Resources</b>                       |                   |                            |                                  |                                      |
| Snowmobile Registration Fees                   | 100,000           | 100,000                    | 100,000                          | 100,000                              |
| <b>Total Natural Resources</b>                 | <b>100,000</b>    | <b>100,000</b>             | <b>100,000</b>                   | <b>100,000</b>                       |
| <b>Total Agriculture and Natural Resources</b> | <b>100,000</b>    | <b>100,000</b>             | <b>100,000</b>                   | <b>100,000</b>                       |
| <b>Total Snowmobile Registration Fees</b>      | <b>100,000</b>    | <b>100,000</b>             | <b>100,000</b>                   | <b>100,000</b>                       |

# State of Iowa

## Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                    | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0050 - Groundwater Protection Fund</b>      |                   |                            |                                  |                                      |
| <b>Natural Resources</b>                       |                   |                            |                                  |                                      |
| GWF-Geographic Information System              | 297,500           | 297,500                    | 297,500                          | 297,500                              |
| GWF-Groundwater Monitoring-DNR                 | 1,686,751         | 1,686,751                  | 1,686,751                        | 1,686,751                            |
| GWF-Household Hazardous Waste-DNR              | 447,324           | 447,324                    | 447,324                          | 447,324                              |
| GWF-Landfill Alternatives-DNR                  | 618,993           | 618,993                    | 618,993                          | 618,993                              |
| GWF-Solid Waste Authorization                  | 50,000            | 50,000                     | 50,000                           | 50,000                               |
| GWF-Storage Tanks Study-DNR                    | 100,303           | 100,303                    | 100,303                          | 100,303                              |
| GWF-Waste Reduction and Assistance             | 192,500           | 192,500                    | 192,500                          | 192,500                              |
| GWF-Well Testing Admin 2%-DNR                  | 62,461            | 62,461                     | 62,461                           | 62,461                               |
| <b>Total Natural Resources</b>                 | <b>3,455,832</b>  | <b>3,455,832</b>           | <b>3,455,832</b>                 | <b>3,455,832</b>                     |
| <b>Total Agriculture and Natural Resources</b> | <b>3,455,832</b>  | <b>3,455,832</b>           | <b>3,455,832</b>                 | <b>3,455,832</b>                     |
| <b>Regents, Board of</b>                       |                   |                            |                                  |                                      |
| ISU - Data Collection - GWF                    | -                 | 1,230,000                  | 1,230,000                        | 1,230,000                            |
| <b>Total Regents, Board of</b>                 | <b>-</b>          | <b>1,230,000</b>           | <b>1,230,000</b>                 | <b>1,230,000</b>                     |
| <b>Total Education</b>                         | <b>-</b>          | <b>1,230,000</b>           | <b>1,230,000</b>                 | <b>1,230,000</b>                     |
| <b>Total Groundwater Protection Fund</b>       | <b>3,455,832</b>  | <b>4,685,832</b>           | <b>4,685,832</b>                 | <b>4,685,832</b>                     |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                               | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0052 - Special Contingency Fund</b>    |                   |                            |                                  |                                      |
| <b>Iowa Workforce Development</b>         |                   |                            |                                  |                                      |
| P & I Workforce Development Field Offices | 1,766,084         | 1,766,084                  | 1,766,084                        | 1,766,084                            |
| <b>Total Iowa Workforce Development</b>   | <b>1,766,084</b>  | <b>1,766,084</b>           | <b>1,766,084</b>                 | <b>1,766,084</b>                     |
| <b>Total Economic Development</b>         | <b>1,766,084</b>  | <b>1,766,084</b>           | <b>1,766,084</b>                 | <b>1,766,084</b>                     |
| <b>Total Special Contingency Fund</b>     | <b>1,766,084</b>  | <b>1,766,084</b>           | <b>1,766,084</b>                 | <b>1,766,084</b>                     |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                     | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>006D - Revenue Bonds Capitals II Fund</b>    |                   |                            |                                  |                                      |
| <b>Administrative Services - Capitals</b>       |                   |                            |                                  |                                      |
| DAS - Major Maintenance 2                       | -                 | 4,646,841                  | -                                | -                                    |
| <b>Total Administrative Services - Capitals</b> | -                 | <b>4,646,841</b>           | -                                | -                                    |
| <b>Total Capital</b>                            | -                 | <b>4,646,841</b>           | -                                | -                                    |
| <b>Total Revenue Bonds Capitals II Fund</b>     | -                 | <b>4,646,841</b>           | -                                | -                                    |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                               | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>006R - Medicaid Fraud Account Fund</b> |                   |                            |                                  |                                      |
| <b>Human Services - Assistance</b>        |                   |                            |                                  |                                      |
| Medicaid - Medicaid Fraud Account         | 392,810           | 500,000                    | 500,000                          | 500,000                              |
| <b>Total Human Services - Assistance</b>  | <b>392,810</b>    | <b>500,000</b>             | <b>500,000</b>                   | <b>500,000</b>                       |
| <b>Total Human Services</b>               | <b>392,810</b>    | <b>500,000</b>             | <b>500,000</b>                   | <b>500,000</b>                       |
| <b>Total Medicaid Fraud Account Fund</b>  | <b>392,810</b>    | <b>500,000</b>             | <b>500,000</b>                   | <b>500,000</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                          | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0087 - State Housing Trust Fund</b>               |                   |                            |                                  |                                      |
| <b>Professional Licensing &amp; Regulation</b>       |                   |                            |                                  |                                      |
| Housing Improvement Fund Field Auditor               | 62,317            | 62,317                     | 62,317                           | 62,317                               |
| <b>Total Professional Licensing &amp; Regulation</b> | <b>62,317</b>     | <b>62,317</b>              | <b>62,317</b>                    | <b>62,317</b>                        |
| <b>Total Administration and Regulation</b>           | <b>62,317</b>     | <b>62,317</b>              | <b>62,317</b>                    | <b>62,317</b>                        |
| <b>Total State Housing Trust Fund</b>                | <b>62,317</b>     | <b>62,317</b>              | <b>62,317</b>                    | <b>62,317</b>                        |



## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                                  | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|--------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>008J - Address Confidentiality Program Revolving Fund</b> |                   |                            |                                  |                                      |
| <b>Secretary of State</b>                                    |                   |                            |                                  |                                      |
| Address Confidentiality Program                              | -                 | 94,600                     | 85,400                           | 85,400                               |
| <b>Total Secretary of State</b>                              | -                 | <b>94,600</b>              | <b>85,400</b>                    | <b>85,400</b>                        |
| <b>Total Administration and Regulation</b>                   | -                 | <b>94,600</b>              | <b>85,400</b>                    | <b>85,400</b>                        |
| <b>Total Address Confidentiality Program Revolving Fund</b>  | -                 | <b>94,600</b>              | <b>85,400</b>                    | <b>85,400</b>                        |

# State of Iowa

## Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                | FY 2015<br>Actual  | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|--------------------------------------------|--------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0137 - Primary Road Fund</b>            |                    |                            |                                  |                                      |
| <b>Transportation, Department of</b>       |                    |                            |                                  |                                      |
| Field Facility Deferred Maint.             | 1,700,000          | 1,700,000                  | 1,700,000                        | 1,700,000                            |
| Garage Fuel & Waste Management             | 800,000            | 800,000                    | 800,000                          | 800,000                              |
| PRF - Auditor Reimbursement                | 415,181            | 448,490                    | 506,884                          | 506,884                              |
| PRF - DAS Utility Services                 | 1,444,627          | 1,544,713                  | 1,594,440                        | 1,594,440                            |
| PRF-DOT Unemployment                       | 138,000            | 138,000                    | 138,000                          | 138,000                              |
| PRF-DOT Workers' Compensation              | 2,743,000          | 3,443,221                  | 3,443,221                        | 3,790,504                            |
| PRF-Highway                                | 235,717,855        | 238,625,855                | 249,013,967                      | 249,013,967                          |
| PRF - Indirect Cost Recoveries             | 572,000            | 572,000                    | 660,000                          | 660,000                              |
| PRF-Inventory & Equipment Replacement      | 5,366,000          | 5,366,000                  | 5,366,000                        | 5,366,000                            |
| PRF-Motor Vehicle                          | 1,460,575          | 1,496,889                  | 1,525,401                        | 1,525,401                            |
| PRF-Operations                             | 39,225,906         | 40,296,045                 | 41,252,919                       | 41,252,919                           |
| PRF - Performance and Technology           | 2,825,960          | 3,126,960                  | 3,184,459                        | 3,184,459                            |
| PRF-Planning, Programming & Modal          | 7,865,454          | 8,340,481                  | 8,637,481                        | 8,637,481                            |
| Transportation Maps                        | 242,000            | -                          | 242,000                          | 242,000                              |
| <b>Total Transportation, Department of</b> | <b>300,516,558</b> | <b>305,898,654</b>         | <b>318,064,772</b>               | <b>318,412,055</b>                   |
| <b>Total Transportation</b>                | <b>300,516,558</b> | <b>305,898,654</b>         | <b>318,064,772</b>               | <b>318,412,055</b>                   |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                                  | FY 2015<br>Actual  | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|--------------------------------------------------------------|--------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Transportation Capital</b>                                |                    |                            |                                  |                                      |
| ADA Improvements                                             | -                  | 150,000                    | 150,000                          | 150,000                              |
| Ames Administration Building                                 | -                  | 2,000,000                  | -                                | -                                    |
| Des Moines North Garage                                      | 6,353,000          | -                          | -                                | -                                    |
| DOT Capitals - Garage Roofing Projects                       | 500,000            | 500,000                    | 500,000                          | 500,000                              |
| DOT Capitals - Heating, Cooling, Exhaust System Improvements | 700,000            | 700,000                    | 700,000                          | 700,000                              |
| DOT Capitals - Utility Improvements                          | 400,000            | 400,000                    | 400,000                          | 400,000                              |
| Mount Pleasant/Fairfield Combined Facility                   | -                  | -                          | 4,902,000                        | 4,902,000                            |
| Muscatine/Wapello Combined Facility                          | -                  | 5,427,000                  | -                                | -                                    |
| Rest Area Facility Maintenance                               | -                  | 250,000                    | 250,000                          | 250,000                              |
| Traffic Operations Center                                    | 730,000            | -                          | -                                | -                                    |
| Waste Water Treatment                                        | 1,000,000          | -                          | -                                | -                                    |
| <b>Total Transportation Capital</b>                          | <b>9,683,000</b>   | <b>9,427,000</b>           | <b>6,902,000</b>                 | <b>6,902,000</b>                     |
| <b>Total Capital</b>                                         | <b>9,683,000</b>   | <b>9,427,000</b>           | <b>6,902,000</b>                 | <b>6,902,000</b>                     |
| <b>Total Primary Road Fund</b>                               | <b>310,199,558</b> | <b>315,325,654</b>         | <b>324,966,772</b>               | <b>325,314,055</b>                   |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                     | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0170 - Workforce Development Withholding</b> |                   |                            |                                  |                                      |
| <b>Economic Development Authority</b>           |                   |                            |                                  |                                      |
| Apprenticeship Training Program                 | 2,750,000         | 3,000,000                  | 3,000,000                        | 3,000,000                            |
| Job Training                                    | 3,000,000         | 3,000,000                  | 3,000,000                        | 3,000,000                            |
| <b>Total Economic Development Authority</b>     | <b>5,750,000</b>  | <b>6,000,000</b>           | <b>6,000,000</b>                 | <b>6,000,000</b>                     |
| <b>Total Economic Development</b>               | <b>5,750,000</b>  | <b>6,000,000</b>           | <b>6,000,000</b>                 | <b>6,000,000</b>                     |
| <b>Total Workforce Development Withholding</b>  | <b>5,750,000</b>  | <b>6,000,000</b>           | <b>6,000,000</b>                 | <b>6,000,000</b>                     |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                              | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0173 - Pharmaceutical Settlement</b>  |                   |                            |                                  |                                      |
| Human Services - Assistance              |                   |                            |                                  |                                      |
| Medical Contracts Supplement             | 5,467,564         | 2,002,176                  | 500,000                          | 500,000                              |
| <b>Total Human Services - Assistance</b> | <b>5,467,564</b>  | <b>2,002,176</b>           | <b>500,000</b>                   | <b>500,000</b>                       |
| <b>Total Human Services</b>              | <b>5,467,564</b>  | <b>2,002,176</b>           | <b>500,000</b>                   | <b>500,000</b>                       |
| <b>Total Pharmaceutical Settlement</b>   | <b>5,467,564</b>  | <b>2,002,176</b>           | <b>500,000</b>                   | <b>500,000</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                                 | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0211 - Wine And Beer Promotion Board</b>                 |                   |                            |                                  |                                      |
| <b>Regents, Board of</b>                                    |                   |                            |                                  |                                      |
| ISU - Midwest Grape and Wine Industry Institute<br>Standing | 250,000           | 250,000                    | 250,000                          | 250,000                              |
| <b>Total Regents, Board of</b>                              | <b>250,000</b>    | <b>250,000</b>             | <b>250,000</b>                   | <b>250,000</b>                       |
| <b>Total Education</b>                                      | <b>250,000</b>    | <b>250,000</b>             | <b>250,000</b>                   | <b>250,000</b>                       |
| <b>Total Wine And Beer Promotion Board</b>                  | <b>250,000</b>    | <b>250,000</b>             | <b>250,000</b>                   | <b>250,000</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                    | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0233 - Fish And Wildlife Trust Fund</b>     |                   |                            |                                  |                                      |
| <b>Natural Resources</b>                       |                   |                            |                                  |                                      |
| F&G-DNR Admin Expenses                         | 41,223,225        | 42,044,573                 | 42,044,573                       | 42,044,573                           |
| <b>Total Natural Resources</b>                 | <b>41,223,225</b> | <b>42,044,573</b>          | <b>42,044,573</b>                | <b>42,044,573</b>                    |
| <b>Total Agriculture and Natural Resources</b> | <b>41,223,225</b> | <b>42,044,573</b>          | <b>42,044,573</b>                | <b>42,044,573</b>                    |
| <b>Total Fish And Wildlife Trust Fund</b>      | <b>41,223,225</b> | <b>42,044,573</b>          | <b>42,044,573</b>                | <b>42,044,573</b>                    |

# State of Iowa

## Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                                       | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-------------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0295 - Environment First Fund</b>                              |                   |                            |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>                           |                   |                            |                                  |                                      |
| Conservation Reserve Enhance                                      | 1,000,000         | 1,000,000                  | 1,000,000                        | 1,000,000                            |
| Conservation Reserve Program                                      | 1,000,000         | 1,000,000                  | 1,000,000                        | 1,000,000                            |
| Cost Share                                                        | 6,750,000         | 6,750,000                  | 7,500,000                        | 6,750,000                            |
| Farm Management Demonstration                                     | 625,000           | 625,000                    | 625,000                          | 625,000                              |
| Soil & Water Conservation                                         | 2,550,000         | 2,700,000                  | 2,700,000                        | 2,700,000                            |
| Watershed Protection Fund                                         | 900,000           | 900,000                    | 900,000                          | 900,000                              |
| <b>Total Agriculture and Land Stewardship</b>                     | <b>12,825,000</b> | <b>12,975,000</b>          | <b>13,725,000</b>                | <b>12,975,000</b>                    |
| <b>Loess Hills Development &amp; Conservation Authority</b>       |                   |                            |                                  |                                      |
| Loess Hills Dev/Cons Auth FY02 Environment First Fund             | 600,000           | 600,000                    | 600,000                          | 600,000                              |
| <b>Total Loess Hills Development &amp; Conservation Authority</b> | <b>600,000</b>    | <b>600,000</b>             | <b>600,000</b>                   | <b>600,000</b>                       |
| <b>Natural Resources</b>                                          |                   |                            |                                  |                                      |
| Ambient Air Quality Monitoring - ambient                          | 425,000           | 425,000                    | 425,000                          | 425,000                              |
| Animal Feeding Operations                                         | 1,320,000         | 1,320,000                  | 1,320,000                        | 1,320,000                            |
| Forestry Health Management Environment First Fund                 | 50,000            | -                          | -                                | -                                    |
| Geological And Water Survey                                       | 200,000           | 200,000                    | 200,000                          | 200,000                              |
| GIS Information for Watershed                                     | 195,000           | 195,000                    | 195,000                          | 195,000                              |
| Keep Iowa Beautiful                                               | 200,000           | 200,000                    | -                                | 200,000                              |
| Park Operations & Maintenance                                     | 6,135,000         | 6,135,000                  | 6,335,000                        | 6,135,000                            |
| REAP                                                              | 16,000,000        | 16,000,000                 | 16,000,000                       | 16,000,000                           |
| Volunteers and Keepers of Land                                    | 100,000           | -                          | -                                | -                                    |
| Water Quality Monitoring                                          | 2,955,000         | 2,955,000                  | 2,955,000                        | 2,955,000                            |
| Water Quality Protection                                          | 500,000           | 500,000                    | 500,000                          | 500,000                              |
| Water Quantity                                                    | 495,000           | 495,000                    | 495,000                          | 495,000                              |
| <b>Total Natural Resources</b>                                    | <b>28,575,000</b> | <b>28,425,000</b>          | <b>28,425,000</b>                | <b>28,425,000</b>                    |
| <b>Total Agriculture and Natural Resources</b>                    | <b>42,000,000</b> | <b>42,000,000</b>          | <b>42,750,000</b>                | <b>42,000,000</b>                    |



## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                  | FY 2015    | FY 2016         | FY 2017            | FY 2017                |
|------------------------------|------------|-----------------|--------------------|------------------------|
|                              | Actual     | Budget Estimate | Department Request | Governor's Recommended |
| Total Environment First Fund | 42,000,000 | 42,000,000      | 42,750,000         | 42,000,000             |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                    | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0441 - Unclaimed Winnings Fund</b>          |                   |                            |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>        |                   |                            |                                  |                                      |
| Native Horse and Dog Program                   | 305,516           | 305,516                    | 305,516                          | 305,516                              |
| <b>Total Agriculture and Land Stewardship</b>  | <b>305,516</b>    | <b>305,516</b>             | <b>305,516</b>                   | <b>305,516</b>                       |
| <b>Total Agriculture and Natural Resources</b> | <b>305,516</b>    | <b>305,516</b>             | <b>305,516</b>                   | <b>305,516</b>                       |
| <b>Total Unclaimed Winnings Fund</b>           | <b>305,516</b>    | <b>305,516</b>             | <b>305,516</b>                   | <b>305,516</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                                   | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|---------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0445 - Hospital Health Care Access Trust</b>               |                   |                            |                                  |                                      |
| <b>Human Services - Assistance</b>                            |                   |                            |                                  |                                      |
| Medical Assistance Supplemental-Hospital Care<br>Access Trust | 34,570,769        | 34,700,000                 | 34,700,000                       | 34,700,000                           |
| <b>Total Human Services - Assistance</b>                      | <b>34,570,769</b> | <b>34,700,000</b>          | <b>34,700,000</b>                | <b>34,700,000</b>                    |
| <b>Total Human Services</b>                                   | <b>34,570,769</b> | <b>34,700,000</b>          | <b>34,700,000</b>                | <b>34,700,000</b>                    |
| <b>Total Hospital Health Care Access Trust</b>                | <b>34,570,769</b> | <b>34,700,000</b>          | <b>34,700,000</b>                | <b>34,700,000</b>                    |

# State of Iowa

## Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                    | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0450 - UST Unassigned Revenue (Nonbond)</b> |                   |                            |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>        |                   |                            |                                  |                                      |
| Fuel Inspection                                | 250,000           | 250,000                    | 250,000                          | 750,000                              |
| <b>Total Agriculture and Land Stewardship</b>  | <b>250,000</b>    | <b>250,000</b>             | <b>250,000</b>                   | <b>750,000</b>                       |
| <b>Natural Resources</b>                       |                   |                            |                                  |                                      |
| Technical Tank Review                          | 200,000           | 200,000                    | 200,000                          | -                                    |
| UST Administration Match                       | 200,000           | 200,000                    | 200,000                          | 200,000                              |
| <b>Total Natural Resources</b>                 | <b>400,000</b>    | <b>400,000</b>             | <b>400,000</b>                   | <b>200,000</b>                       |
| <b>Total Agriculture and Natural Resources</b> | <b>650,000</b>    | <b>650,000</b>             | <b>650,000</b>                   | <b>950,000</b>                       |
| <b>Total UST Unassigned Revenue (Nonbond)</b>  | <b>650,000</b>    | <b>650,000</b>             | <b>650,000</b>                   | <b>950,000</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                             | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-----------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0692 - UI Reserve Fund</b>           |                   |                            |                                  |                                      |
| <b>Iowa Workforce Development</b>       |                   |                            |                                  |                                      |
| IWD Field Offices (UI Reserve Interest) | 400,000           | 400,000                    | 400,000                          | 400,000                              |
| <b>Total Iowa Workforce Development</b> | <b>400,000</b>    | <b>400,000</b>             | <b>400,000</b>                   | <b>400,000</b>                       |
| <b>Total Economic Development</b>       | <b>400,000</b>    | <b>400,000</b>             | <b>400,000</b>                   | <b>400,000</b>                       |
| <b>Total UI Reserve Fund</b>            | <b>400,000</b>    | <b>400,000</b>             | <b>400,000</b>                   | <b>400,000</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                                | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0791 - IPERS Fund</b>                                   |                   |                            |                                  |                                      |
| Iowa Public Employees' Retirement System Administration    |                   |                            |                                  |                                      |
| IPERS Administration                                       | 15,686,968        | 17,686,968                 | 17,686,968                       | 17,686,968                           |
| <b>Total Iowa Public Employees' Retirement System Admi</b> | <b>15,686,968</b> | <b>17,686,968</b>          | <b>17,686,968</b>                | <b>17,686,968</b>                    |
| <b>Total Administration and Regulation</b>                 | <b>15,686,968</b> | <b>17,686,968</b>          | <b>17,686,968</b>                | <b>17,686,968</b>                    |
| <b>Total IPERS Fund</b>                                    | <b>15,686,968</b> | <b>17,686,968</b>          | <b>17,686,968</b>                | <b>17,686,968</b>                    |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                           | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0810 - Road Use Tax Fund</b>                       |                   |                            |                                  |                                      |
| <b>Inspections &amp; Appeals, Department of</b>       |                   |                            |                                  |                                      |
| DIA - Use Tax                                         | 1,623,897         | 1,623,897                  | 1,623,897                        | 1,623,897                            |
| <b>Total Inspections &amp; Appeals, Department of</b> | <b>1,623,897</b>  | <b>1,623,897</b>           | <b>1,623,897</b>                 | <b>1,623,897</b>                     |
| <b>Management, Department of</b>                      |                   |                            |                                  |                                      |
| DOM Road Use Tax Fund Appropriation                   | 56,000            | 56,000                     | 56,000                           | 56,000                               |
| <b>Total Management, Department of</b>                | <b>56,000</b>     | <b>56,000</b>              | <b>56,000</b>                    | <b>56,000</b>                        |
| <b>Treasurer of State</b>                             |                   |                            |                                  |                                      |
| Funds for I3 Expenses - Road Use Tax                  | 93,148            | 93,148                     | 93,148                           | 93,148                               |
| <b>Total Treasurer of State</b>                       | <b>93,148</b>     | <b>93,148</b>              | <b>93,148</b>                    | <b>93,148</b>                        |
| <b>Total Administration and Regulation</b>            | <b>1,773,045</b>  | <b>1,773,045</b>           | <b>1,773,045</b>                 | <b>1,773,045</b>                     |

# State of Iowa

## Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|--------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Transportation, Department of</b>       |                   |                            |                                  |                                      |
| County Treasurer Equipment Standing        | 650,000           | 650,000                    | 650,000                          | 650,000                              |
| County Treasurers Support                  | 1,406,000         | 1,406,000                  | 1,406,000                        | 1,406,000                            |
| Drivers' Licenses                          | 3,876,000         | 3,876,000                  | 3,876,000                        | 3,876,000                            |
| Mississippi River Parkway Comm             | 40,000            | 40,000                     | 40,000                           | 40,000                               |
| Personal Delivery of Services DOT          | 225,000           | 225,000                    | 225,000                          | 225,000                              |
| Road/Weather Conditions Info               | 100,000           | -                          | -                                | -                                    |
| RUTF - Auditor Reimbursement               | 67,319            | 73,010                     | 82,516                           | 82,516                               |
| RUTF - DAS Utility Services                | 235,125           | 251,465                    | 259,560                          | 259,560                              |
| RUTF - Indirect Cost Recoveries            | 78,000            | 78,000                     | 90,000                           | 90,000                               |
| RUTF-Motor Vehicle                         | 34,616,659        | 35,925,345                 | 36,609,625                       | 36,609,625                           |
| RUTF-Operations                            | 6,384,960         | 6,559,821                  | 6,715,591                        | 6,715,591                            |
| RUTF - Performance and Technology          | 460,040           | 509,040                    | 518,400                          | 518,400                              |
| RUTF-Planning & Programs                   | 414,000           | 438,973                    | 454,604                          | 454,604                              |
| RUTF-Unemployment Compensation             | 7,000             | 7,000                      | 7,000                            | 7,000                                |
| RUTF-Workers' Compensation                 | 114,000           | 143,468                    | 143,468                          | 157,938                              |
| TraCS/MACH                                 | -                 | 300,000                    | 300,000                          | 300,000                              |
| <b>Total Transportation, Department of</b> | <b>48,674,103</b> | <b>50,483,122</b>          | <b>51,377,764</b>                | <b>51,392,234</b>                    |
| <b>Total Transportation</b>                | <b>48,674,103</b> | <b>50,483,122</b>          | <b>51,377,764</b>                | <b>51,392,234</b>                    |
| <b>Transportation Capital</b>              |                   |                            |                                  |                                      |
| MVD Field Facilities Maintenance           | 200,000           | 300,000                    | 300,000                          | 300,000                              |
| <b>Total Transportation Capital</b>        | <b>200,000</b>    | <b>300,000</b>             | <b>300,000</b>                   | <b>300,000</b>                       |
| <b>Total Capital</b>                       | <b>200,000</b>    | <b>300,000</b>             | <b>300,000</b>                   | <b>300,000</b>                       |
| <b>Total Road Use Tax Fund</b>             | <b>50,647,148</b> | <b>52,556,167</b>          | <b>53,450,809</b>                | <b>53,465,279</b>                    |



## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                 | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|---------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0828 - County Endowment Fund</b>         |                   |                            |                                  |                                      |
| <b>Economic Development Authority</b>       |                   |                            |                                  |                                      |
| Endow Iowa Admin - County Endowment Fund    | 70,000            | 70,000                     | 70,000                           | 70,000                               |
| <b>Total Economic Development Authority</b> | <b>70,000</b>     | <b>70,000</b>              | <b>70,000</b>                    | <b>70,000</b>                        |
| <b>Total Economic Development</b>           | <b>70,000</b>     | <b>70,000</b>              | <b>70,000</b>                    | <b>70,000</b>                        |
| <b>Total County Endowment Fund</b>          | <b>70,000</b>     | <b>70,000</b>              | <b>70,000</b>                    | <b>70,000</b>                        |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|--------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0867 - MVFT-Unapportioned</b>           |                   |                            |                                  |                                      |
| <b>Revenue, Department of</b>              |                   |                            |                                  |                                      |
| Motor Veh Fuel Tx-Admin Approp             | 1,305,775         | 1,305,775                  | 1,305,775                        | 1,305,775                            |
| <b>Total Revenue, Department of</b>        | <b>1,305,775</b>  | <b>1,305,775</b>           | <b>1,305,775</b>                 | <b>1,305,775</b>                     |
| <b>Total Administration and Regulation</b> | <b>1,305,775</b>  | <b>1,305,775</b>           | <b>1,305,775</b>                 | <b>1,305,775</b>                     |
| <b>Total MVFT-Unapportioned</b>            | <b>1,305,775</b>  | <b>1,305,775</b>           | <b>1,305,775</b>                 | <b>1,305,775</b>                     |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                           | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0943 - Technology Reinvestment Fund</b>            |                   |                            |                                  |                                      |
| <b>Chief Information Officer, Office of the</b>       |                   |                            |                                  |                                      |
| IT Consolidation - OCIO                               | 7,728,189         | -                          | 11,000,000                       | -                                    |
| <b>Total Chief Information Officer, Office of the</b> | <b>7,728,189</b>  | <b>-</b>                   | <b>11,000,000</b>                | <b>-</b>                             |
| <b>Iowa Communications Network</b>                    |                   |                            |                                  |                                      |
| ICN Equipment Replacement - TRF                       | 2,245,653         | -                          | 1,150,000                        | -                                    |
| ICN Equipment Security                                | -                 | -                          | 800,000                          | -                                    |
| <b>Total Iowa Communications Network</b>              | <b>2,245,653</b>  | <b>-</b>                   | <b>1,950,000</b>                 | <b>-</b>                             |
| <b>Human Rights, Department of</b>                    |                   |                            |                                  |                                      |
| Infrastructure for Integrating Justice Data Systems   | 1,300,000         | -                          | -                                | -                                    |
| Justice Data Warehouse                                | 314,474           | -                          | -                                | -                                    |
| <b>Total Human Rights, Department of</b>              | <b>1,614,474</b>  | <b>-</b>                   | <b>-</b>                         | <b>-</b>                             |
| <b>Management, Department of</b>                      |                   |                            |                                  |                                      |
| Iowa Grants Management Implementation (TRF)           | 100,000           | -                          | 50,000                           | -                                    |
| Transparency Project                                  | -                 | -                          | 45,000                           | -                                    |
| <b>Total Management, Department of</b>                | <b>100,000</b>    | <b>-</b>                   | <b>95,000</b>                    | <b>-</b>                             |
| <b>Total Administration and Regulation</b>            | <b>11,688,316</b> | <b>-</b>                   | <b>13,045,000</b>                | <b>-</b>                             |
| <b>Agriculture and Land Stewardship</b>               |                   |                            |                                  |                                      |
| On-line Payment System                                | -                 | -                          | 150,000                          | -                                    |
| <b>Total Agriculture and Land Stewardship</b>         | <b>-</b>          | <b>-</b>                   | <b>150,000</b>                   | <b>-</b>                             |
| <b>Total Agriculture and Natural Resources</b>        | <b>-</b>          | <b>-</b>                   | <b>150,000</b>                   | <b>-</b>                             |
| <b>Cultural Affairs, Department of</b>                |                   |                            |                                  |                                      |
| Grout Museum District Oral History Exhibit (TRA)      | 500,000           | -                          | -                                | -                                    |
| <b>Total Cultural Affairs, Department of</b>          | <b>500,000</b>    | <b>-</b>                   | <b>-</b>                         | <b>-</b>                             |
| <b>Total Economic Development</b>                     | <b>500,000</b>    | <b>-</b>                   | <b>-</b>                         | <b>-</b>                             |

# State of Iowa

## Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                               | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-----------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Education, Department of</b>                           |                   |                            |                                  |                                      |
| ICN Part III Leases & Maintenance Network                 | 2,727,000         | -                          | 3,647,000                        | -                                    |
| Local Library Technology Infrastructure Upgrades          | -                 | -                          | 250,000                          | -                                    |
| Program and Common Course Numbering Management System TRF | 150,000           | -                          | -                                | -                                    |
| Statewide Education Data Warehouse TRF                    | 600,000           | -                          | 1,000,000                        | -                                    |
| <b>Total Education, Department of</b>                     | <b>3,477,000</b>  | -                          | <b>4,897,000</b>                 | -                                    |
| <b>Iowa Public Television</b>                             |                   |                            |                                  |                                      |
| IPTV Equipment Replace TRF                                | 1,000,000         | -                          | 507,000                          | -                                    |
| <b>Total Iowa Public Television</b>                       | <b>1,000,000</b>  | -                          | <b>507,000</b>                   | -                                    |
| <b>Total Education</b>                                    | <b>4,477,000</b>  | -                          | <b>5,404,000</b>                 | -                                    |
| <b>Public Health, Department of</b>                       |                   |                            |                                  |                                      |
| EMS Data System TRF                                       | 150,000           | -                          | -                                | -                                    |
| IDPH Database Integration Review                          | -                 | -                          | 500,000                          | -                                    |
| M&CH Database Integration                                 | -                 | -                          | 500,000                          | -                                    |
| Professional Licensure AMANDA Database                    | -                 | -                          | 44,000                           | -                                    |
| Substance Use Disorder/Gambling Treatment Data System     | -                 | -                          | 150,000                          | -                                    |
| <b>Total Public Health, Department of</b>                 | <b>150,000</b>    | -                          | <b>1,194,000</b>                 | -                                    |
| <b>Total Human Services</b>                               | <b>150,000</b>    | -                          | <b>1,194,000</b>                 | -                                    |
| <b>Parole Board</b>                                       |                   |                            |                                  |                                      |
| Parole Board Technology Projects - TRF 0943               | -                 | -                          | 160,000                          | -                                    |
| <b>Total Parole Board</b>                                 | -                 | -                          | <b>160,000</b>                   | -                                    |
| <b>Homeland Security and Emergency Management</b>         |                   |                            |                                  |                                      |
| EMS Data System TRF Homeland Security                     | 400,000           | -                          | 400,000                          | -                                    |
| <b>Total Homeland Security and Emergency Management</b>   | <b>400,000</b>    | -                          | <b>400,000</b>                   | -                                    |
| <b>Total Justice System</b>                               | <b>400,000</b>    | -                          | <b>560,000</b>                   | -                                    |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                         | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-----------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Corrections Capital</b>                          |                   |                            |                                  |                                      |
| DOC Technology Reinvestment Fund - 0943             | -                 | -                          | 2,169,508                        | -                                    |
| <b>Total Corrections Capital</b>                    | -                 | -                          | <b>2,169,508</b>                 | -                                    |
| <b>Human Services - Capital</b>                     |                   |                            |                                  |                                      |
| Autism Grant-Internet & Video Communications System | 155,000           | -                          | -                                | -                                    |
| Medicaid Technology                                 | 3,345,684         | -                          | -                                | -                                    |
| <b>Total Human Services - Capital</b>               | <b>3,500,684</b>  | -                          | -                                | -                                    |
| <b>Public Safety Capital</b>                        |                   |                            |                                  |                                      |
| DPS Tech Projects - TRF 0943                        | -                 | -                          | 475,000                          | -                                    |
| <b>Total Public Safety Capital</b>                  | -                 | -                          | <b>475,000</b>                   | -                                    |
| <b>Total Capital</b>                                | <b>3,500,684</b>  | -                          | <b>2,644,508</b>                 | -                                    |
| <b>Total Technology Reinvestment Fund</b>           | <b>20,716,000</b> | -                          | <b>22,997,508</b>                | -                                    |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                      | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|--------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0944 - Renewable Fuel Infrastructure Fund</b> |                   |                            |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>          |                   |                            |                                  |                                      |
| Motor Fuel Inspection                            | 500,000           | 500,000                    | 500,000                          | -                                    |
| <b>Total Agriculture and Land Stewardship</b>    | <b>500,000</b>    | <b>500,000</b>             | <b>500,000</b>                   | <b>-</b>                             |
| <b>Total Agriculture and Natural Resources</b>   | <b>500,000</b>    | <b>500,000</b>             | <b>500,000</b>                   | <b>-</b>                             |
| <b>Total Renewable Fuel Infrastructure Fund</b>  | <b>500,000</b>    | <b>500,000</b>             | <b>500,000</b>                   | <b>-</b>                             |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                              | FY 2015<br>Actual  | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------|--------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0955 - Health Care Trust</b>          |                    |                            |                                  |                                      |
| <b>Human Services - Assistance</b>       |                    |                            |                                  |                                      |
| Medical Assistance - HCTF                | 223,277,860        | 222,100,000                | 221,790,000                      | 219,890,000                          |
| <b>Total Human Services - Assistance</b> | <b>223,277,860</b> | <b>222,100,000</b>         | <b>221,790,000</b>               | <b>219,890,000</b>                   |
| <b>Total Human Services</b>              | <b>223,277,860</b> | <b>222,100,000</b>         | <b>221,790,000</b>               | <b>219,890,000</b>                   |
| <b>Total Health Care Trust</b>           | <b>223,277,860</b> | <b>222,100,000</b>         | <b>221,790,000</b>               | <b>219,890,000</b>                   |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                             | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|---------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0985 - Quality Assurance Trust Fund</b>              |                   |                            |                                  |                                      |
| <b>Human Services - Assistance</b>                      |                   |                            |                                  |                                      |
| Medical Assistance Supplemental-Quality Assurance Trust | 29,195,653        | 37,205,208                 | 36,705,208                       | 36,705,208                           |
| <b>Total Human Services - Assistance</b>                | <b>29,195,653</b> | <b>37,205,208</b>          | <b>36,705,208</b>                | <b>36,705,208</b>                    |
| <b>Total Human Services</b>                             | <b>29,195,653</b> | <b>37,205,208</b>          | <b>36,705,208</b>                | <b>36,705,208</b>                    |
| <b>Total Quality Assurance Trust Fund</b>               | <b>29,195,653</b> | <b>37,205,208</b>          | <b>36,705,208</b>                | <b>36,705,208</b>                    |



## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                         | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| MVD Field Facilities Maintenance    | 200,000           | 300,000                    | 300,000                          | 300,000                              |
| <b>Total Transportation Capital</b> | <b>200,000</b>    | <b>300,000</b>             | <b>300,000</b>                   | <b>300,000</b>                       |
| <b>Total Road Use Tax Fund</b>      | <b>50,647,148</b> | <b>52,556,167</b>          | <b>53,450,809</b>                | <b>53,465,279</b>                    |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                 | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|---------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0828 - County Endowment Fund</b>         |                   |                            |                                  |                                      |
| <b>Economic Development Authority</b>       |                   |                            |                                  |                                      |
| Endow Iowa Admin - County Endowment Fund    | 70,000            | 70,000                     | 70,000                           | 70,000                               |
| <b>Total Economic Development Authority</b> | <b>70,000</b>     | <b>70,000</b>              | <b>70,000</b>                    | <b>70,000</b>                        |
| <b>Total County Endowment Fund</b>          | <b>70,000</b>     | <b>70,000</b>              | <b>70,000</b>                    | <b>70,000</b>                        |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                         | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0867 - MVFT-Unapportioned</b>    |                   |                            |                                  |                                      |
| <b>Revenue, Department of</b>       |                   |                            |                                  |                                      |
| Motor Veh Fuel Tx-Admin Approp      | 1,305,775         | 1,305,775                  | 1,305,775                        | 1,305,775                            |
| <b>Total Revenue, Department of</b> | <b>1,305,775</b>  | <b>1,305,775</b>           | <b>1,305,775</b>                 | <b>1,305,775</b>                     |
| <b>Total MVFT-Unapportioned</b>     | <b>1,305,775</b>  | <b>1,305,775</b>           | <b>1,305,775</b>                 | <b>1,305,775</b>                     |

# State of Iowa

## Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                           | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|-------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0943 - Technology Reinvestment Fund</b>            |                   |                            |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>               |                   |                            |                                  |                                      |
| On-line Payment System                                | -                 | -                          | 150,000                          | -                                    |
| <b>Total Agriculture and Land Stewardship</b>         | -                 | -                          | <b>150,000</b>                   | -                                    |
| <b>Chief Information Officer, Office of the</b>       |                   |                            |                                  |                                      |
| IT Consolidation - OCIO                               | 7,728,189         | -                          | 11,000,000                       | -                                    |
| <b>Total Chief Information Officer, Office of the</b> | <b>7,728,189</b>  | -                          | <b>11,000,000</b>                | -                                    |
| <b>Cultural Affairs, Department of</b>                |                   |                            |                                  |                                      |
| Grout Museum District Oral History Exhibit (TRA)      | 500,000           | -                          | -                                | -                                    |
| <b>Total Cultural Affairs, Department of</b>          | <b>500,000</b>    | -                          | -                                | -                                    |
| <b>Education, Department of</b>                       |                   |                            |                                  |                                      |
| ICN Part III Leases & Maintenance Network             | 2,727,000         | -                          | 3,647,000                        | -                                    |
| Local Library Technology Infrastructure Upgrades      | -                 | -                          | 250,000                          | -                                    |
| Program and Common Course Numbering                   | 150,000           | -                          | -                                | -                                    |
| Management System TRF                                 | 600,000           | -                          | 1,000,000                        | -                                    |
| Statewide Education Data Warehouse TRF                | <b>3,477,000</b>  | -                          | <b>4,897,000</b>                 | -                                    |
| <b>Total Education, Department of</b>                 |                   |                            |                                  |                                      |
| <b>Iowa Public Television</b>                         |                   |                            |                                  |                                      |
| IPTV Equipment Replace TRF                            | 1,000,000         | -                          | 507,000                          | -                                    |
| <b>Total Iowa Public Television</b>                   | <b>1,000,000</b>  | -                          | <b>507,000</b>                   | -                                    |
| <b>Iowa Communications Network</b>                    |                   |                            |                                  |                                      |
| ICN Equipment Replacement - TRF                       | 2,245,653         | -                          | 1,150,000                        | -                                    |
| ICN Equipment Security                                | -                 | -                          | 800,000                          | -                                    |
| <b>Total Iowa Communications Network</b>              | <b>2,245,653</b>  | -                          | <b>1,950,000</b>                 | -                                    |
| <b>Public Health, Department of</b>                   |                   |                            |                                  |                                      |
| EMS Data System TRF                                   | 150,000           | -                          | -                                | -                                    |
| IDPH Database Integration Review                      | -                 | -                          | 500,000                          | -                                    |
| M&CH Database Integration                             | -                 | -                          | 500,000                          | -                                    |
| Professional Licensure AMANDA Database                | -                 | -                          | 44,000                           | -                                    |

# State of Iowa

## Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                             | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|---------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| Substance Use Disorder/Gambling Treatment Data System   | -                 | -                          | 150,000                          | -                                    |
| <b>Total Public Health, Department of</b>               | <b>150,000</b>    | -                          | <b>1,194,000</b>                 | -                                    |
| <b>Human Rights, Department of</b>                      |                   |                            |                                  |                                      |
| Infrastructure for Integrating Justice Data Systems     | 1,300,000         | -                          | -                                | -                                    |
| Justice Data Warehouse                                  | 314,474           | -                          | -                                | -                                    |
| <b>Total Human Rights, Department of</b>                | <b>1,614,474</b>  | -                          | -                                | -                                    |
| <b>Management, Department of</b>                        |                   |                            |                                  |                                      |
| Iowa Grants Management Implementation (TRF)             | 100,000           | -                          | 50,000                           | -                                    |
| Transparency Project                                    | -                 | -                          | 45,000                           | -                                    |
| <b>Total Management, Department of</b>                  | <b>100,000</b>    | -                          | <b>95,000</b>                    | -                                    |
| <b>Parole Board</b>                                     |                   |                            |                                  |                                      |
| Parole Board Technology Projects - TRF 0943             | -                 | -                          | 160,000                          | -                                    |
| <b>Total Parole Board</b>                               | -                 | -                          | <b>160,000</b>                   | -                                    |
| <b>Homeland Security and Emergency Management</b>       |                   |                            |                                  |                                      |
| EMS Data System TRF Homeland Security                   | 400,000           | -                          | 400,000                          | -                                    |
| <b>Total Homeland Security and Emergency Management</b> | <b>400,000</b>    | -                          | <b>400,000</b>                   | -                                    |
| <b>Corrections Capital</b>                              |                   |                            |                                  |                                      |
| DOC Technology Reinvestment Fund - 0943                 | -                 | -                          | 2,169,508                        | -                                    |
| <b>Total Corrections Capital</b>                        | -                 | -                          | <b>2,169,508</b>                 | -                                    |
| <b>Human Services - Capital</b>                         |                   |                            |                                  |                                      |
| Autism Grant-Internet & Video Communications System     | 155,000           | -                          | -                                | -                                    |
| Medicaid Technology                                     | 3,345,684         | -                          | -                                | -                                    |
| <b>Total Human Services - Capital</b>                   | <b>3,500,684</b>  | -                          | -                                | -                                    |
| <b>Public Safety Capital</b>                            |                   |                            |                                  |                                      |
| DPS Tech Projects - TRF 0943                            | -                 | -                          | 475,000                          | -                                    |
| <b>Total Public Safety Capital</b>                      | -                 | -                          | <b>475,000</b>                   | -                                    |
| <b>Total Technology Reinvestment Fund</b>               | <b>20,716,000</b> | -                          | <b>22,997,508</b>                | -                                    |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                      | FY 2015<br>Actual | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|--------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0944 - Renewable Fuel Infrastructure Fund</b> |                   |                            |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>          |                   |                            |                                  |                                      |
| Motor Fuel Inspection                            | 500,000           | 500,000                    | 500,000                          | -                                    |
| <b>Total Agriculture and Land Stewardship</b>    | <b>500,000</b>    | <b>500,000</b>             | <b>500,000</b>                   | <b>-</b>                             |
| <b>Total Renewable Fuel Infrastructure Fund</b>  | <b>500,000</b>    | <b>500,000</b>             | <b>500,000</b>                   | <b>-</b>                             |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                              | FY 2015<br>Actual  | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|------------------------------------------|--------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0955 - Health Care Trust</b>          |                    |                            |                                  |                                      |
| <b>Human Services - Assistance</b>       |                    |                            |                                  |                                      |
| Medical Assistance - HCTF                | 223,277,860        | 222,100,000                | 221,790,000                      | 219,890,000                          |
| <b>Total Human Services - Assistance</b> | <b>223,277,860</b> | <b>222,100,000</b>         | <b>221,790,000</b>               | <b>219,890,000</b>                   |
| <b>Total Health Care Trust</b>           | <b>223,277,860</b> | <b>222,100,000</b>         | <b>221,790,000</b>               | <b>219,890,000</b>                   |

## State of Iowa

### Other Fund Appropriations

FY 2017 Governor's Recommendations

| DESCRIPTION                                             | FY 2015<br>Actual    | FY 2016<br>Budget Estimate | FY 2017<br>Department<br>Request | FY 2017<br>Governor's<br>Recommended |
|---------------------------------------------------------|----------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0985 - Quality Assurance Trust Fund</b>              |                      |                            |                                  |                                      |
| <b>Human Services - Assistance</b>                      |                      |                            |                                  |                                      |
| Medical Assistance Supplemental-Quality Assurance Trust | 29,195,653           | 37,205,208                 | 36,705,208                       | 36,705,208                           |
| <b>Total Human Services - Assistance</b>                | <b>29,195,653</b>    | <b>37,205,208</b>          | <b>36,705,208</b>                | <b>36,705,208</b>                    |
| <b>Total Quality Assurance Trust Fund</b>               | <b>29,195,653</b>    | <b>37,205,208</b>          | <b>36,705,208</b>                | <b>36,705,208</b>                    |
| <b>Total Other Fund Appropriations</b>                  | <b>1,101,071,071</b> | <b>1,123,783,751</b>       | <b>1,196,412,980</b>             | <b>1,130,253,172</b>                 |

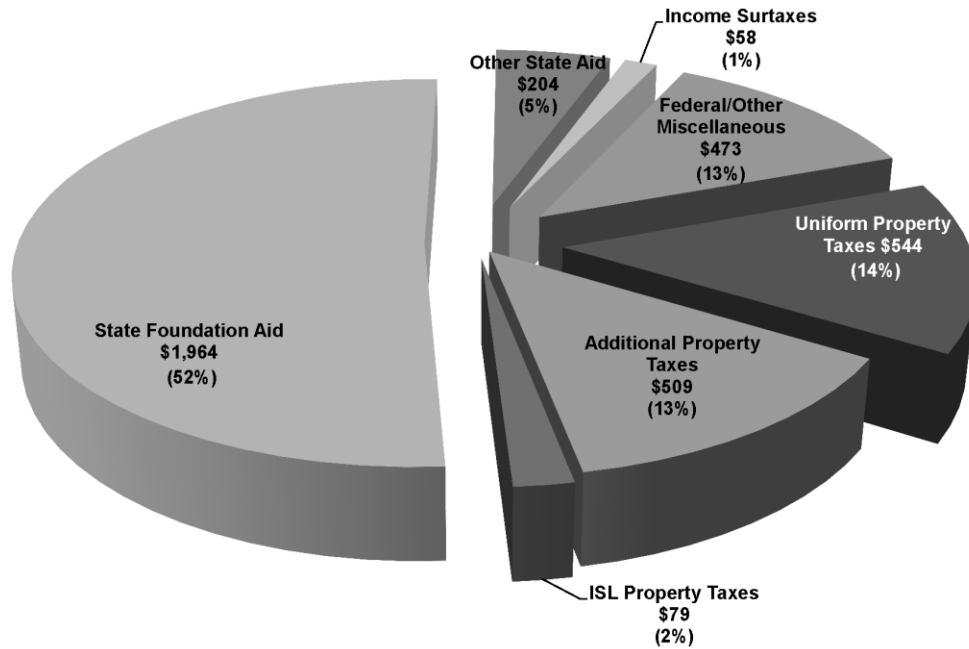


# **GRAPHS AND SUPPORT DOCUMENTS**

**EDUCATION**

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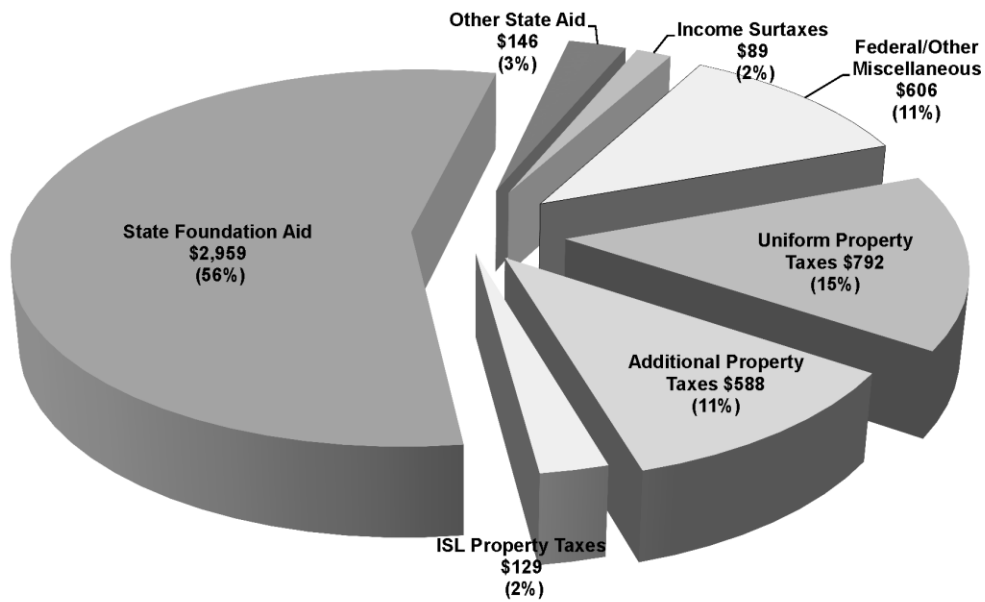
**PK-12 Education General Operating Fund Sources Detail  
School Year 2005-2006  
(in Millions)**



Source: Iowa Department of Management

**Total Available: \$3.831 Billion**

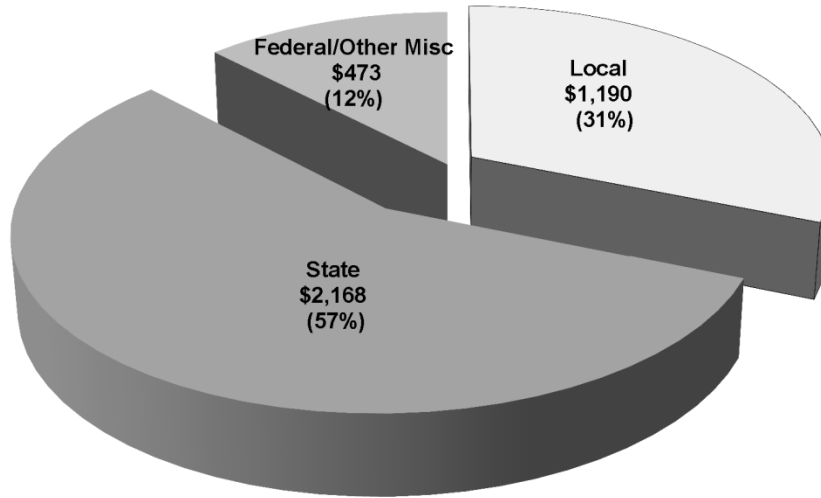
**PK-12 Education General Operating Fund Sources Detail  
School Year 2015-2016  
(in Millions)**



Source: Iowa Department of Management

**Total Available: \$5.309 Billion**

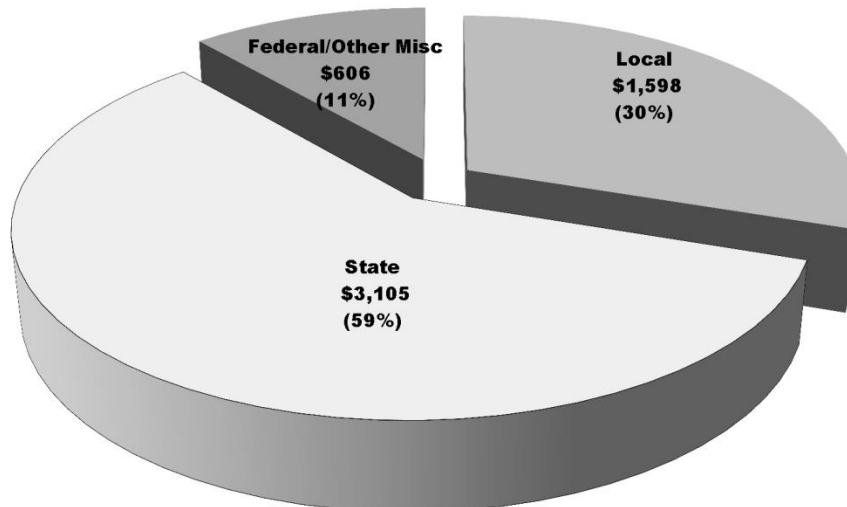
**PK-12 Education General Operating Fund Sources  
School Year 2005-2006  
(In Millions)**



**Total Available: \$3.831 Billion**

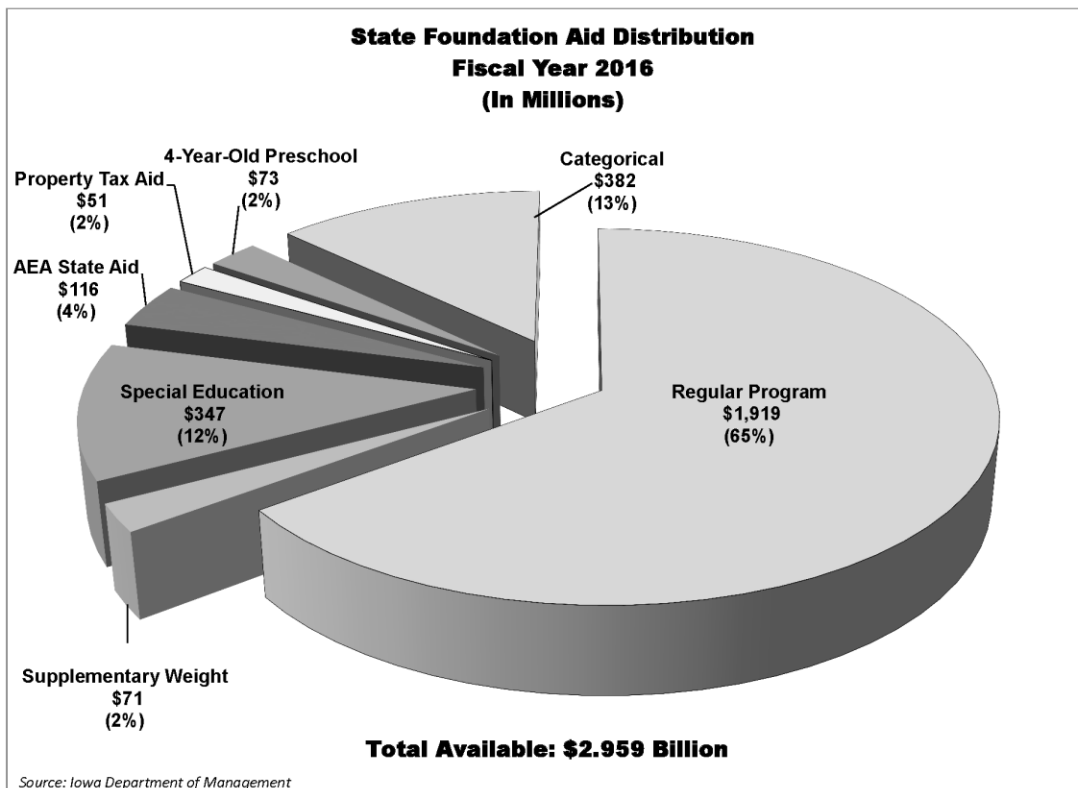
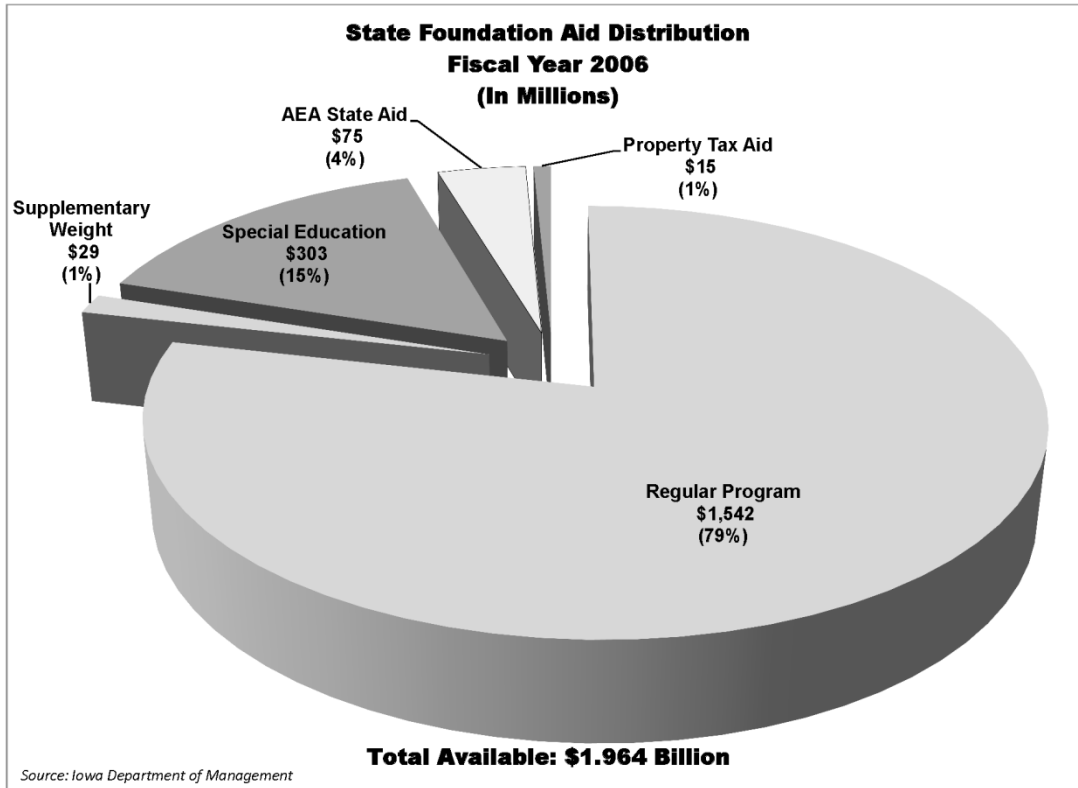
*Source: Iowa Department of Management*

**PK-12 Education General Operating Fund Sources  
School Year 2015-2016  
(In Millions)**

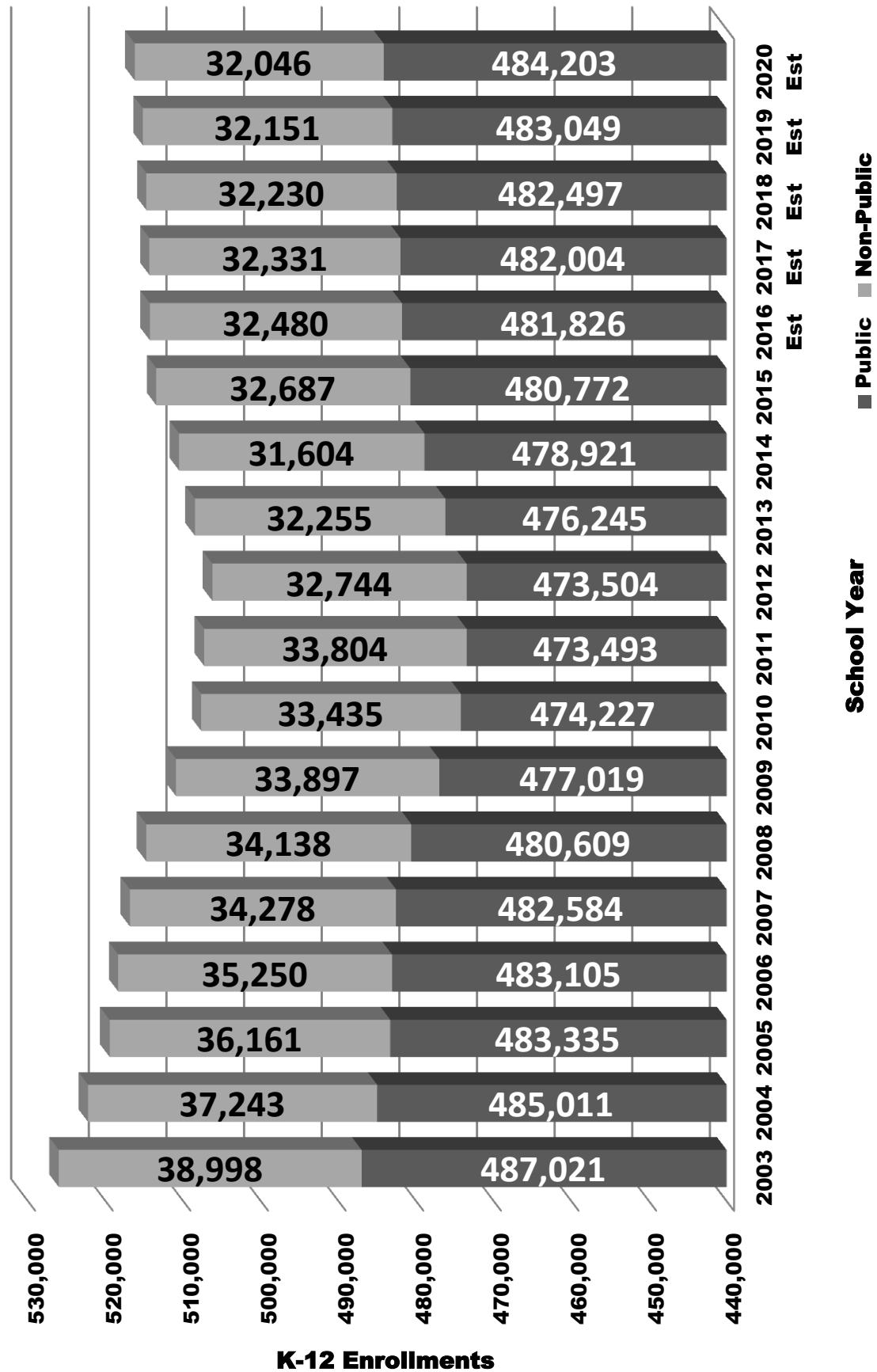


**Total Available: \$5.309 Billion**

*Source: Iowa Department of Management*

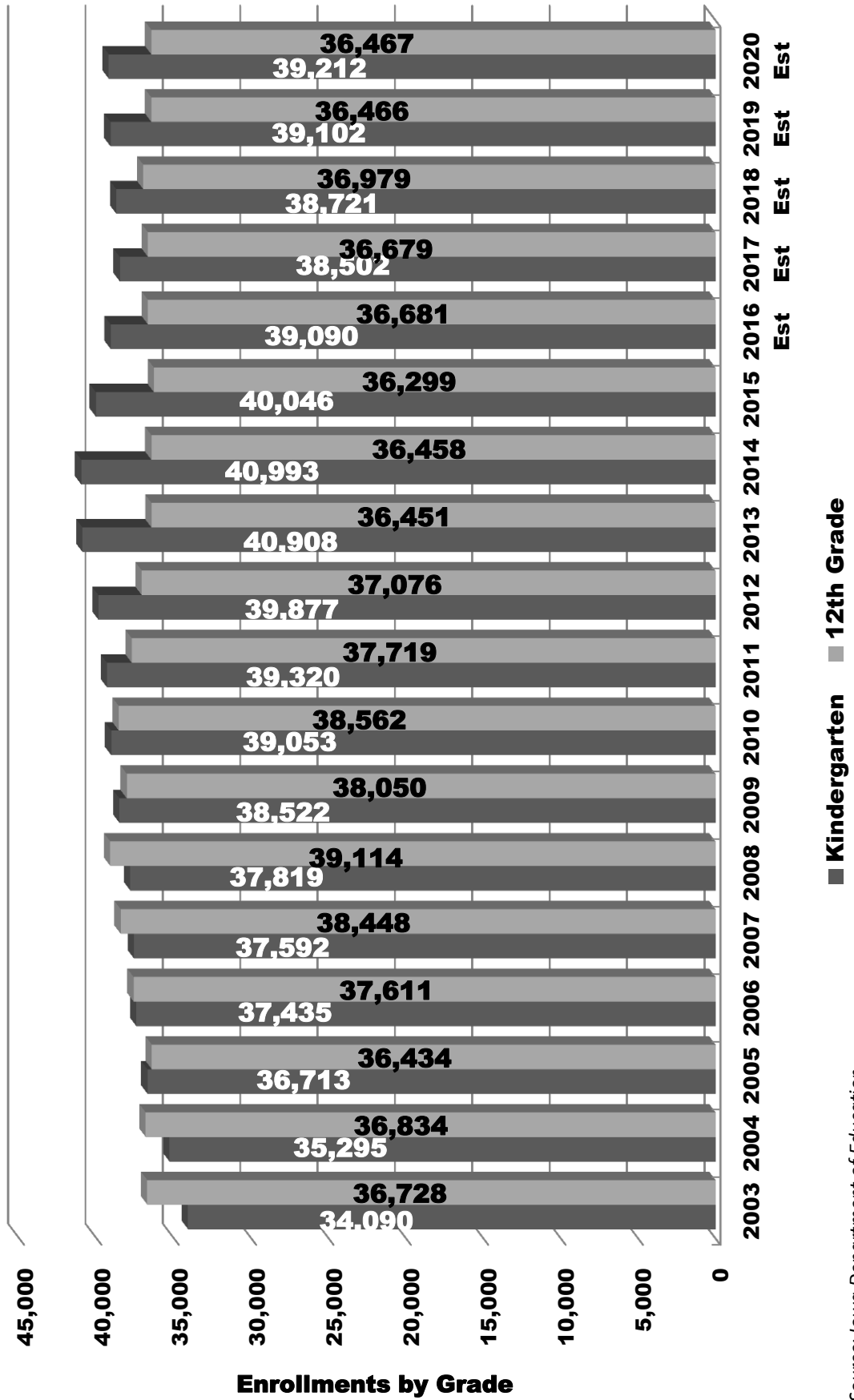


# Iowa's K-12 Public and Non-public School Enrollments School Years 2003 - 2020

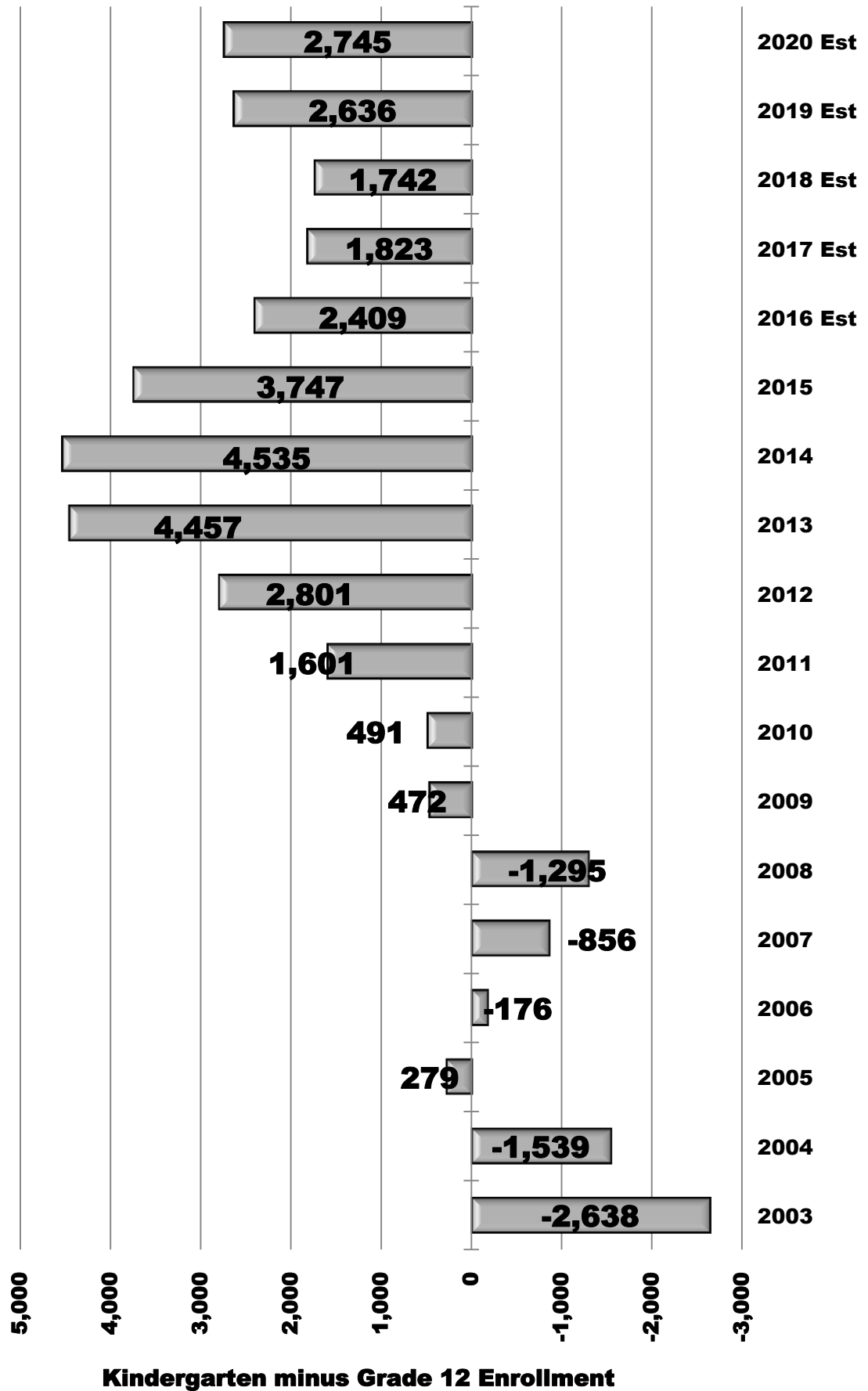


Source: Iowa Department of Education

# Iowa's Public School Enrollments Kindergarten Compared to 12th Grade School Years 2003 - 2020



Iowa's Public School Enrollments  
Kindergarten Compared to 12th Grade  
School Year 2003 - 2020



Source: Iowa Department of Education



# Iowa School Foundation Formula Summary

## Iowa Code 257.31 Foundation Formula Goals:

- Equalize educational opportunity
- Provide good education for all Iowa children
- Provide property tax relief
- Decrease percentage of school costs paid from property taxes
- Provide reasonable control of school costs

## Basics:

- Formula determines spending limit/ceiling
- Funding is primarily determined by number of students and the district's cost per pupil
- Basic budget is calculated by multiplying cost per pupil amount by weighted enrollment
- Funding added for AEAs, 4-year-old voluntary preschool, teacher salaries, professional development, early intervention, class size and teacher leadership

## Enrollment:

- Pupils counted for funding purposes where they reside
- Additional pupil count (weighted enrollment) is added for special education, English language learners, operational function sharing, community college sharing, sharing teachers/grades and at-risk enrollment

## Foundation Formula Funding Sources – 3 components:

- Uniform Levy – property tax levy of \$5.40 per \$1000 taxable valuation
- State Foundation Aid – amount paid by the state based on the foundation formula percentage; currently 87.5% of state cost per pupil amount
- Additional Levy – property tax levy to fund the remainder of the spending limit

## Property tax relief included in the School Foundation Aid Formula:

- \$107.7 million in FY 2016

## FY 2016 Big Picture:

- 336 school districts
- 9 AEAs
- 480,771.9 budget enrollment
- \$6,446 state cost per pupil
- \$2,959,154,945 state foundation aid
- \$1,380,306,343 foundation property tax
- \$2,172,105,832 total property tax
- \$99,812,620 total income surtax
- \$458,179,108 estimated SAVE for school infrastructure and property tax relief

## Other:

- Discretionary – non General Fund property tax levies (included in the total above) include:
  - Management
  - Physical Plant and Equipment (VPPEL)
  - Public Education and Recreation (PERL)
  - Debt Service/Bond Levy
- Income surtax can be used to replace specific property tax levies
- Districts can levy for Cash Reserve within Iowa Code limitations
- Districts can increase funding through the Instructional Support program

Source: Iowa Department of Management

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# **GRAPHS AND SUPPORT DOCUMENTS**

## **HUMAN SERVICES**

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**Iowa Department of Human Services  
Total Clients Served by Program (FY 2015)**

| Program                                             | Number of Clients Served | SFY 2015            |                             |                  | SFY 2015<br>Total Cost | Total Cost Per<br>Client | State Cost Per<br>Client |
|-----------------------------------------------------|--------------------------|---------------------|-----------------------------|------------------|------------------------|--------------------------|--------------------------|
|                                                     |                          | SFY15<br>State Cost | Federal/Other<br>Funds Cost | Cost             |                        |                          |                          |
| Adoption Subsidy                                    | 9,490                    | \$ 41,277,498       | \$                          | \$ 31,892,360    | \$ 73,169,858          | \$ 7,710                 | \$ 4,350                 |
| Adult MH/DD Services *SFY14 information             | 36,011                   | \$ 29,820,478       | \$                          | \$ 74,070,793    | \$ 103,891,271         | \$ 2,885                 | \$ 828                   |
| Child Care                                          | 21,301                   | \$ 28,398,422       | \$                          | \$ 73,010,903    | \$ 101,409,325         | \$ 4,761                 | \$ 1,333                 |
| Child Support                                       | 606,961                  | \$ 14,805,512       | \$                          | \$ 37,585,699    | \$ 52,391,211          | \$ 86                    | \$ 24                    |
| Child Welfare                                       | 6,937                    | \$ 42,431,267       | \$                          | \$ 41,387,254    | \$ 83,818,521          | \$ 12,083                | \$ 6,117                 |
| Family Investment Program                           | 29,066                   | \$ 32,575,989       | \$                          | \$ 13,574,637    | \$ 46,150,626          | \$ 1,588                 | \$ 1,121                 |
| Hawk-I (includes expanded Medicaid and dental only) | 58,933                   | \$ 45,090,692       | \$                          | \$ 111,105,211   | \$ 156,195,902         | \$ 2,650                 | \$ 765                   |
| Medicaid**                                          | 406,155                  | \$ 1,591,583,654    | \$                          | \$ 2,487,949,288 | \$ 4,079,532,942       | \$ 10,044                | \$ 3,919                 |
| Iowa Health and Wellness Plan***                    | 122,759                  | \$ 20,780,016       | \$                          | \$ 777,637,937   | \$ 798,417,953         | \$ 6,504                 | \$ 169                   |

**Cost of Facilities Based on Average Daily Census**

|                                                   | Average Daily<br>Census (ADC) | SFY15               |                             |               | SFY15<br>Total Cost | Total Cost<br>Per Client | State Cost<br>Per Client |
|---------------------------------------------------|-------------------------------|---------------------|-----------------------------|---------------|---------------------|--------------------------|--------------------------|
|                                                   |                               | SFY15<br>State Cost | Federal/Other<br>Funds Cost | Cost          |                     |                          |                          |
| <b>Juvenile Facilities:</b>                       |                               |                     |                             |               |                     |                          |                          |
| Eldora                                            | 116                           | \$ 12,067,202       | \$                          | \$ 3,016,821  | \$ 15,084,023       | \$ 130,035               | \$ 104,028               |
| <b>Civil Commitment Unit for Sexual Offenders</b> | 98                            | \$ 9,918,115        | \$                          | \$ 3,361      | \$ 9,921,476        | \$ 101,240               | \$ 101,205               |
| <b>Mental Health Institutes:</b>                  |                               |                     |                             |               |                     |                          |                          |
| Cherokee                                          | 142                           | \$ 49,162,727       | \$                          | \$ 6,248,601  | \$ 55,411,328       | \$ 1,560,406             | \$ 1,411,086             |
| Clarinda                                          | 31                            | \$ 15,105,786       | \$                          | \$ 1,387,329  | \$ 16,493,115       | \$ 530,325               | \$ 485,717               |
| Independence                                      | 22                            | \$ 8,194,275        | \$                          | \$ 15,521     | \$ 8,209,796        | \$ 373,173               | \$ 372,467               |
| Mt. Pleasant                                      | 51                            | \$ 19,004,559       | \$                          | \$ 3,497,752  | \$ 22,502,311       | \$ 442,089               | \$ 373,371               |
| <b>State Resource Centers:</b>                    |                               |                     |                             |               |                     |                          |                          |
| Glenwood                                          | 38                            | \$ 6,858,107        | \$                          | \$ 1,347,999  | \$ 8,206,106        | \$ 214,820               | \$ 179,532               |
| Woodward                                          | 394                           | \$ 51,346,350       | \$                          | \$ 80,734,539 | \$ 132,080,889      | \$ 682,914               | \$ 263,871               |
|                                                   | 240                           | \$ 29,878,292       | \$                          | \$ 45,187,132 | \$ 75,065,424       | \$ 313,164               | \$ 124,649               |
|                                                   | 154                           | \$ 21,468,058       | \$                          | \$ 35,547,407 | \$ 57,015,465       | \$ 369,750               | \$ 139,222               |

**NOTE: Clarinda and Mt. Pleasant MHI SFY15 facility costs and Average Daily Census data reflect reduced services beginning in February, 2015.**

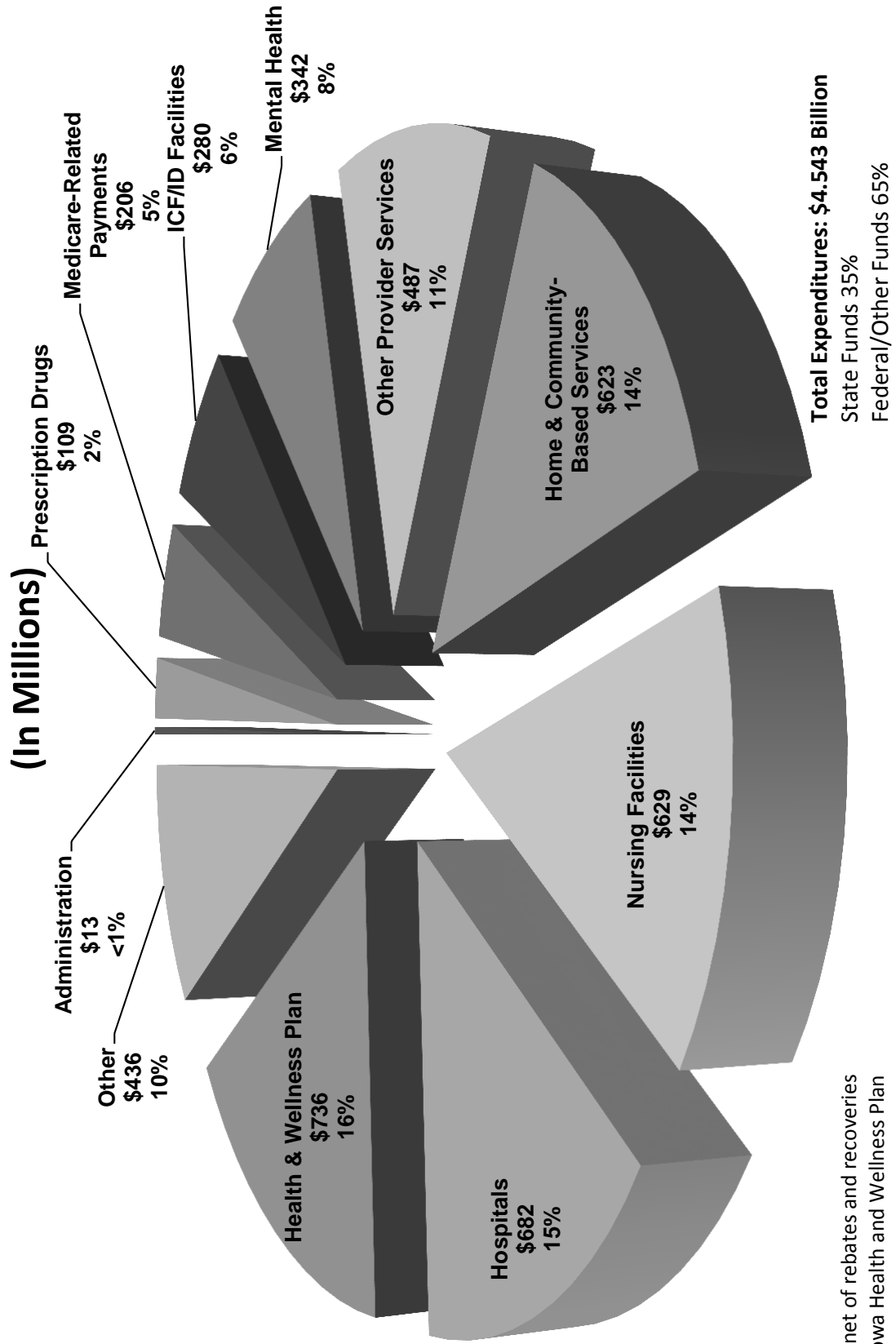
\* Adult MH/DD Services clients served and dollars are for SFY14. SFY15 data is not yet available.

\*\*Medicaid clients served represents average monthly enrollment in the regular Medicaid program.

\*\*\*Iowa Health and Wellness Plan clients served represents average monthly enrollment from July 2014 to June 2015.

Source: Iowa Department of Human Services

## Medicaid Expenses Fiscal Year 2015 All Funds (Actual)

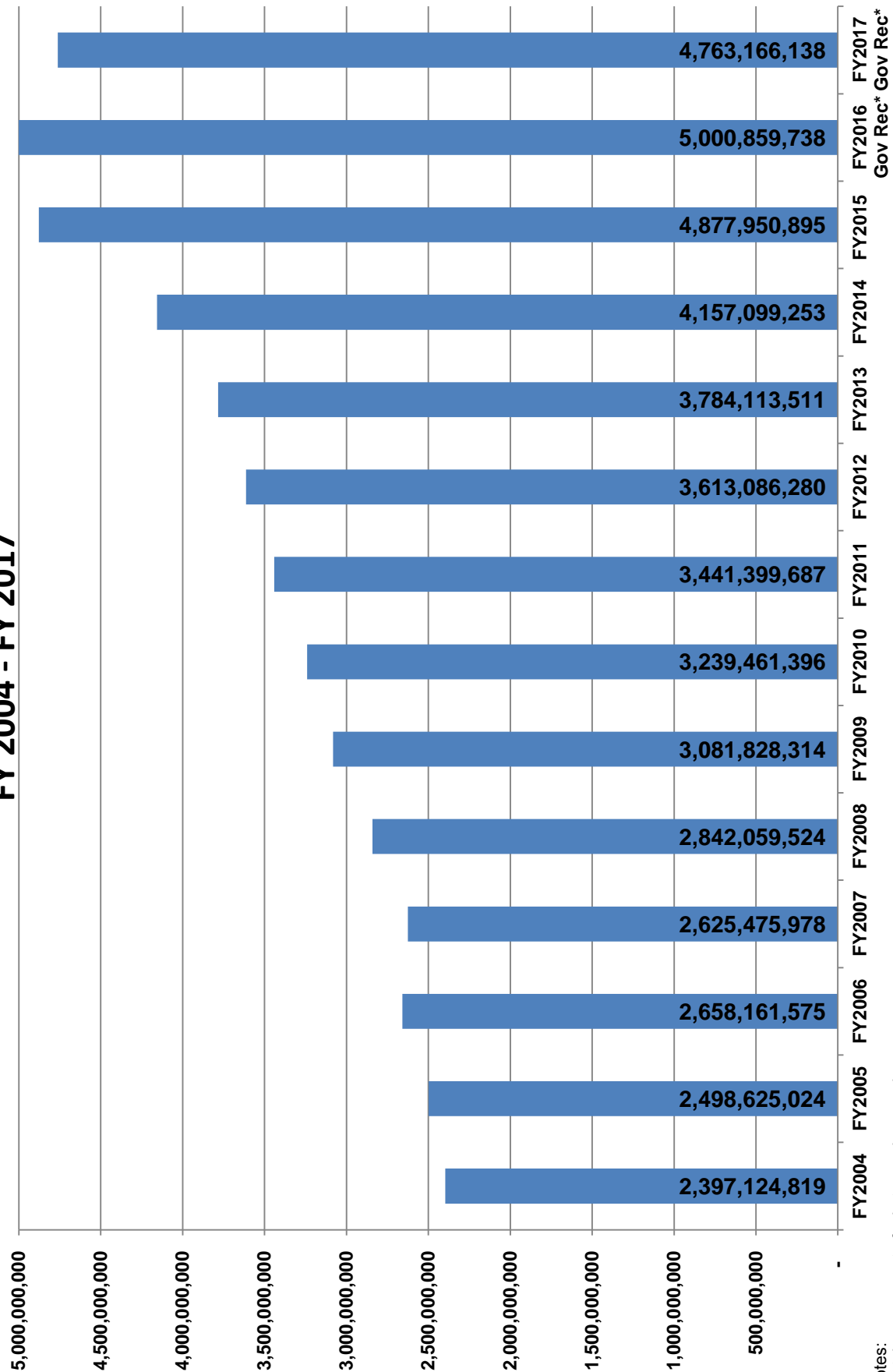


Notes:  
 - Totals are net of rebates and recoveries  
 - Includes Iowa Health and Wellness Plan

Source: Iowa Department of Human Services

## Medicaid Expenditures (All Funds)

FY 2004 - FY 2017



Notes:

-Totals are **not** net of rebates and recoveries

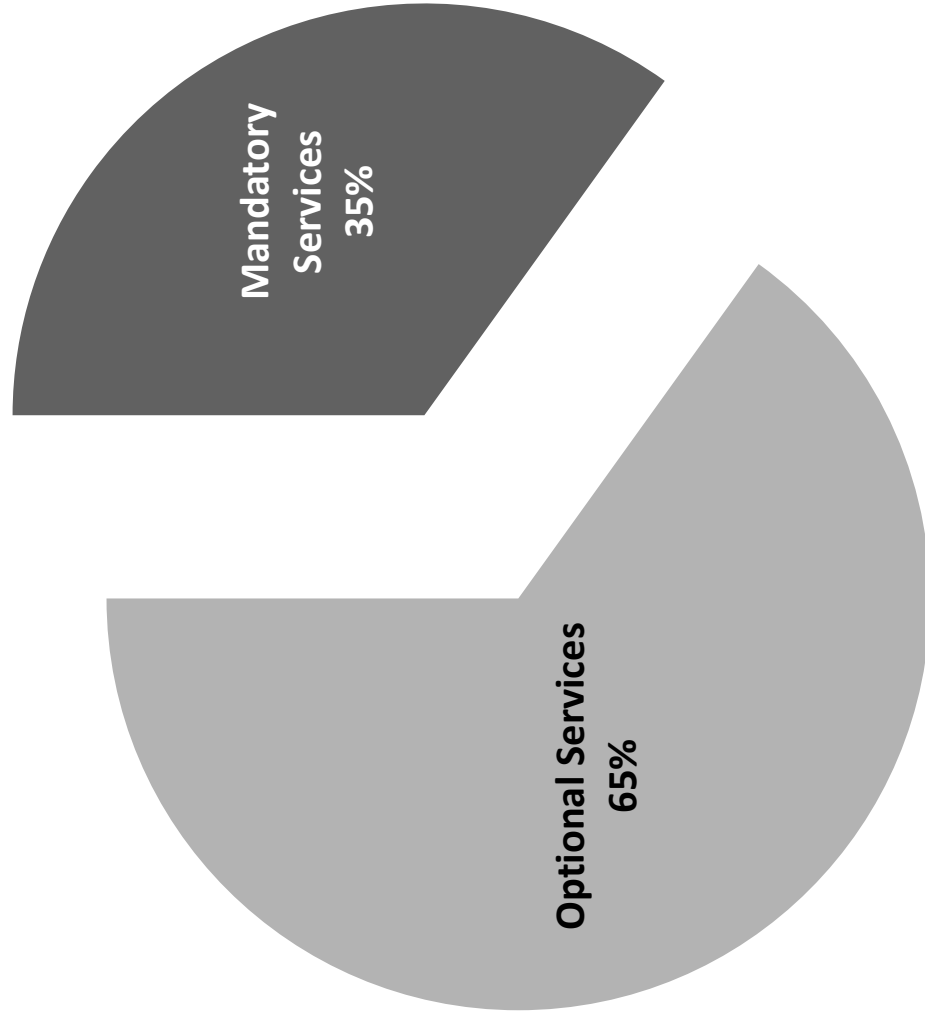
-Beginning in FY 2014, totals include expenses for the Iowa Health and Wellness Plan

Source: Iowa Department of Human Services

\* FY16 & FY17 include savings from implementation of Managed Care and FY17 also includes transfers of General Funds from Medicaid to Mental Health Institutions.

Gov Rec\* Gov Rec\*

## **Fiscal Year 2015 Adult Medicaid Services (including IHAWP) Optional vs. Mandatory (All Funds)**



*Source: Iowa Department of Human Services*



**Medicaid, Mental Health Redesign, & IA Health & Wellness Plan Estimated Expenditures and Revenues by Category**  
**FY 2015 Actual - FY 2016/FY 2017 Governor Recommended Estimates**

| Service Category                                                  | FY15 Actual             | FY16 Gov Rec            | FY17 Gov Rec            | FY16 vs FY15          | FY17 vs FY16           |
|-------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|-----------------------|------------------------|
| <b>Expenditures (without Managed Care Implementation)</b>         |                         |                         |                         |                       |                        |
| Hospital                                                          | \$ 280,538,325          | \$ 277,000,658          | \$ 269,672,696          | \$ (3,537,667)        | \$ (7,327,962)         |
| Other Fee for Service Providers                                   | \$ 211,552,635          | \$ 212,721,677          | \$ 213,438,081          | \$ 1,169,042          | \$ 716,404             |
| Prescription Drug                                                 | \$ 47,933,353           | \$ 60,810,881           | \$ 64,547,450           | \$ 12,877,528         | \$ 3,736,569           |
| Chronic Care Health Home Payments                                 | \$ 902,450              | \$ 2,574,220            | \$ -                    | \$ 1,671,770          | \$ (2,574,220)         |
| Health Home Payments                                              | \$ 4,089,560            | \$ 10,392,397           | \$ 22,001,744           | \$ 6,302,837          | \$ 11,609,347          |
| School Based Services                                             | \$ -                    | \$ -                    | \$ -                    | \$ -                  | \$ -                   |
| Mental Health Services                                            | \$ 150,097,882          | \$ 165,547,442          | \$ 168,741,551          | \$ 15,449,560         | \$ 3,194,109           |
| Nursing Facility                                                  | \$ 277,150,391          | \$ 285,299,945          | \$ 295,360,175          | \$ 8,149,554          | \$ 10,060,230          |
| Nursing Facility Rebase                                           | \$ -                    | \$ 17,030,405           | \$ -                    | \$ 17,030,405         | \$ (17,030,405)        |
| Intermediate Care Facilities (ICF)/Intellectual Disabilities (ID) | \$ 63,119,150           | \$ 66,270,177           | \$ 65,327,744           | \$ 3,151,027          | \$ (942,433)           |
| State Resource Centers                                            | \$ 14,799,340           | \$ 12,719,989           | \$ 12,303,050           | \$ (2,079,351)        | \$ (416,939)           |
| Home Community Based Waivers (HCBS)                               | \$ 274,460,246          | \$ 298,622,183          | \$ 300,573,302          | \$ 24,161,937         | \$ 1,951,119           |
| Home Health Care                                                  | \$ 64,812,801           | \$ 68,629,120           | \$ 70,112,708           | \$ 3,816,319          | \$ 1,483,588           |
| Managed Care                                                      | \$ 50,375,907           | \$ 53,813,440           | \$ 56,404,963           | \$ 3,437,533          | \$ 2,591,523           |
| Medicare-Related Payments                                         | \$ 142,822,402          | \$ 158,649,285          | \$ 170,595,561          | \$ 15,826,883         | \$ 11,946,276          |
| Medical Transportation                                            | \$ 7,252,848            | \$ 7,676,023            | \$ 7,799,169            | \$ 423,175            | \$ 123,146             |
| Targeted Case Management                                          | \$ 19,538,113           | \$ 21,377,979           | \$ 22,208,616           | \$ 1,839,866          | \$ 830,637             |
| Other Providers/Programs                                          | \$ 3,322,299            | \$ 3,479,682            | \$ 3,449,056            | \$ 157,383            | \$ (30,626)            |
| Money Follows Person-State                                        | \$ 2,382,479            | \$ 6,559,888            | \$ 6,624,592            | \$ 4,177,409          | \$ 64,704              |
| Recoveries                                                        | \$ (43,055,613)         | \$ (33,034,165)         | \$ (32,716,660)         | \$ 10,021,448         | \$ 317,505             |
| Administrative Activities                                         | \$ 5,939,249            | \$ 6,114,291            | \$ 6,196,705            | \$ 175,042            | \$ 82,414              |
| Mental Health Institution Transfers                               | \$ 25,874,211           | \$ 18,144,319           | \$ 18,144,319           | \$ (7,729,892)        | \$ -                   |
| IowaCare                                                          | \$ 57,776               | \$ -                    | \$ -                    | \$ (57,776)           | \$ -                   |
| UIHC Lodging Transfer                                             | \$ -                    | \$ 250,000              | \$ 250,000              | \$ 250,000            | \$ -                   |
| Transfers to Other Entities                                       | \$ 3,976,128            | \$ 6,182,304            | \$ 6,182,304            | \$ 2,206,176          | \$ -                   |
| Balancing Incentive Program                                       | \$ (20,156,339)         | \$ (2,735,736)          | \$ 2,422,216            | \$ 17,420,603         | \$ 5,157,952           |
| MHDS Redesign Standardized Assess.                                | \$ 1,833,039            | \$ 3,000,000            | \$ 3,000,000            | \$ 1,166,961          | \$ -                   |
| MHDS Redesign Children's Health Home                              | \$ -                    | \$ 50,000               | \$ 50,000               | \$ 50,000             | \$ -                   |
| MHDS Redesign Administration                                      | \$ 274,603              | \$ 400,000              | \$ 400,000              | \$ 125,397            | \$ -                   |
| Health & Wellness Plan - Newly Eligible                           | \$ -                    | \$ -                    | \$ 22,431,351           | \$ -                  | \$ 22,431,351          |
| Health & Wellness Plan - Not Newly Eligible                       | \$ 20,780,016           | \$ 21,877,623           | \$ 22,368,235           | \$ 1,097,607          | \$ 490,612             |
| Adjustment Offsets                                                | \$ 1,690,417            | \$ (4,197,434)          | \$ (3,921,426)          | \$ (5,887,851)        | \$ 276,008             |
| Audits/Financial Review                                           | \$ -                    | \$ 500,000              | \$ 500,000              | \$ 500,000            | \$ -                   |
| <b>TOTAL EXPENDITURES (before Managed Care Implementation)</b>    | <b>\$ 1,612,363,670</b> | <b>\$ 1,745,726,593</b> | <b>\$ 1,794,467,502</b> | <b>\$ 133,362,923</b> | <b>\$ 48,740,909</b>   |
| <b>Consensus Managed Care Estimated Savings (just Medicaid)</b>   | <b>\$ -</b>             | <b>\$ (26,000,000)</b>  | <b>\$ (110,000,000)</b> |                       |                        |
| <b>Gov Adjustments/Additional Managed Care Savings</b>            | <b>\$ -</b>             | <b>\$ (4,500,000)</b>   | <b>\$ (47,000,799)</b>  |                       |                        |
| <b>Mental Health Institutions Transfer Out</b>                    | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ (18,144,319)</b>  |                       |                        |
| <b>TOTAL EXPENDITURES with Managed Care Implementation</b>        | <b>\$ 1,612,363,670</b> | <b>\$ 1,715,226,593</b> | <b>\$ 1,619,322,384</b> |                       |                        |
| FMAP - Traditional Medicaid                                       | \$ -                    | \$ 34,042,527           | \$ (45,565,523)         |                       |                        |
| FMAP - Balancing Incentive Program                                | \$ -                    | \$ 15,113,895           | \$ 5,163,100            |                       |                        |
| FMAP - Health Home (ACA)                                          | \$ -                    | \$ 6,637,925            | \$ 9,635,707            |                       |                        |
| FMAP - IA Health and Wellness Plan Not Newly Eligible             | \$ -                    | \$ 311,087              | \$ -                    |                       |                        |
| FMAP - IA Health and Wellness Plan Newly Eligible                 | \$ -                    | \$ -                    | \$ 17,142,483           |                       |                        |
| Total FMAP Changes                                                | \$ -                    | \$ 56,105,434           | \$ (13,624,233)         |                       |                        |
| Mental Health Redesign Costs (as included in above totals)        | \$ 311,129,397          | \$ 335,396,577          | \$ 354,769,930          | \$ 24,267,180         | \$ 19,373,353          |
| Iowa Health and Wellness Costs (as included in above totals)      | \$ 20,780,015           | \$ 21,877,623           | \$ 44,799,586           | \$ 1,097,608          | \$ 22,921,963          |
| <b>Revenues:</b>                                                  | <b>FY15 Actual</b>      | <b>FY16 Gov Rec</b>     | <b>FY17 Gov Rec</b>     | <b>FY16 vs FY15</b>   | <b>FY17 vs FY16</b>    |
| Medicaid General Fund Appropriation                               | \$ 1,250,658,393        | \$ 1,303,191,564        | \$ 1,303,191,564        | \$ 52,533,171         | \$ -                   |
| General Fund - Governor Rec. Increase                             | \$ -                    | \$ -                    | \$ 41,499,201           | \$ -                  | \$ 41,499,201          |
| Mental Health Institution Transfers                               | \$ -                    | \$ -                    | \$ (18,144,319)         | \$ -                  | \$ (18,144,319)        |
| General Fund Supplemental                                         | \$ 43,000,000           | \$ 67,000,000           | \$ -                    | \$ 24,000,000         | \$ -                   |
| Other Program Deappropriations/Reallocations                      | \$ 16,945,008           | \$ 17,000,000           | \$ -                    | \$ 54,992             | \$ -                   |
| Medicaid Offset Redirected to Medicaid                            | \$ -                    | \$ 9,986,651            | \$ -                    | \$ 9,986,651          | \$ (9,986,651)         |
| Food Assistance Bonus Funds                                       | \$ -                    | \$ 2,000,000            | \$ -                    | \$ 2,000,000          | \$ (2,000,000)         |
| Appropriation Transfers                                           | \$ 11,847,604           | \$ -                    | \$ -                    | \$ (11,847,604)       | \$ -                   |
| CHIP Contingency Fund                                             | \$ 919,114              | \$ -                    | \$ -                    | \$ (919,114)          | \$ -                   |
| Carry Forward from Previous Fiscal Year                           | \$ -                    | \$ 21,372,440           | \$ -                    | \$ 21,372,440         | \$ (21,372,440)        |
| Health Care Trust Fund (Cig Tax)                                  | \$ 223,277,860          | \$ 221,290,000          | \$ 219,890,000          | \$ (1,987,860)        | \$ (1,400,000)         |
| Nursing Facility Quality Assurance Fd                             | \$ 29,195,653           | \$ 37,205,208           | \$ 36,705,208           | \$ 8,009,555          | \$ (500,000)           |
| Hospital Trust Fund                                               | \$ 34,570,769           | \$ 34,700,000           | \$ 34,700,000           | \$ 129,231            | \$ -                   |
| CHIPRA Performance Bonus Fund                                     | \$ 177,017              | \$ -                    | \$ -                    | \$ (177,017)          | \$ -                   |
| Medicaid Fraud Account                                            | \$ 392,810              | \$ 500,000              | \$ 500,000              | \$ 107,190            | \$ -                   |
| Palo Tax                                                          | \$ 1,379,442            | \$ 980,730              | \$ 980,730              | \$ (398,712)          | \$ -                   |
| <b>TOTAL REVENUES</b>                                             | <b>\$ 1,612,363,670</b> | <b>\$ 1,715,226,593</b> | <b>\$ 1,619,322,384</b> | <b>\$ 102,862,923</b> | <b>\$ (11,904,209)</b> |

Source: Iowa Department of Human Services

Iowa Department of Human Services  
SFY15 Medical Assistance Detailed Projection

|                                               |                         | SFY15 Final Expenditures |                       |                       |                      |  |
|-----------------------------------------------|-------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
|                                               | # Recipients*           | Total \$\$               | Federal \$\$          | State \$\$            | Other \$\$           |  |
| <b>Hospital</b>                               |                         |                          |                       |                       |                      |  |
| Inpatient Hospital                            | 71,225                  | \$ 326,020,375           | \$ 182,568,493        | \$ 143,451,882        | \$ -                 |  |
| Outpatient Hospital                           | 352,759                 | \$ 292,076,619           | \$ 163,560,293        | \$ 128,516,325        | \$ -                 |  |
| UIHC Additional Reimbursement                 |                         | \$ 9,900,000             | \$ 5,557,613          | \$ -                  | \$ 4,342,388         |  |
| UIHC Funded DSH                               |                         | \$ 13,883,949            | \$ 7,794,262          | \$ -                  | \$ 6,089,688         |  |
| Broadlawn Funded DSH                          |                         | \$ 20,626,248            | \$ 11,626,248         | \$ -                  | \$ 9,000,000         |  |
| Other DSH                                     |                         | \$ 19,392,466            | \$ 10,822,349         | \$ 8,570,118          | \$ -                 |  |
| <b>Subtotal - Hospital</b>                    |                         | <b>\$ 681,899,657</b>    | <b>\$ 381,929,257</b> | <b>\$ 280,538,325</b> | <b>\$ 19,432,075</b> |  |
| <b>Other Fee-for-Service Categories</b>       |                         |                          |                       |                       |                      |  |
| Physician                                     | 490,986                 | \$ 199,995,545           | \$ 111,995,716        | \$ 87,999,829         | \$ -                 |  |
| ACA Primary Care Physician Increase           | Incl in Physician Total | \$ 6,504,613             | \$ 6,504,613          | \$ -                  | \$ -                 |  |
| Clinics                                       | 108,624                 | \$ 59,735,915            | \$ 33,451,578         | \$ 26,284,337         | \$ -                 |  |
| Dental                                        | 210,884                 | \$ 62,298,015            | \$ 34,886,331         | \$ 27,411,684         | \$ -                 |  |
| Other Practitioner                            | 143,306                 | \$ 51,164,096            | \$ 28,651,436         | \$ 22,512,660         | \$ -                 |  |
| Optometric                                    | 119,692                 | \$ 10,410,668            | \$ 5,829,881          | \$ 4,580,787          | \$ -                 |  |
| Chiropractic                                  | 41,038                  | \$ 5,035,869             | \$ 2,820,042          | \$ 2,215,827          | \$ -                 |  |
| Podiatrist                                    | 27,503                  | \$ 2,878,552             | \$ 1,611,963          | \$ 1,266,589          | \$ -                 |  |
| Family Planning Services                      | 22,225                  | \$ 3,578,691             | \$ 2,004,035          | \$ 1,574,656          | \$ -                 |  |
| EPSTD                                         | 66,549                  | \$ 21,192,390            | \$ 11,867,549         | \$ 9,324,841          | \$ -                 |  |
| Medical Supplies/DME                          | 92,291                  | \$ 57,285,121            | \$ 32,079,155         | \$ 25,205,966         | \$ -                 |  |
| Lab/X-Ray                                     | 95,589                  | \$ 7,216,806             | \$ 4,041,347          | \$ 3,175,459          | \$ -                 |  |
| <b>Subtotal - Other FFS Categories</b>        |                         | <b>\$ 487,296,281</b>    | <b>\$ 275,743,646</b> | <b>\$ 211,552,635</b> | <b>\$ -</b>          |  |
| <b>Prescription Drugs</b>                     |                         |                          |                       |                       |                      |  |
| Drugs                                         | 342,112                 | \$ 291,658,526           | \$ 163,326,165        | \$ 128,332,361        | \$ -                 |  |
| Drug Rebates                                  |                         | \$ (182,220,627)         | \$ (101,821,620)      | \$ (80,399,007)       | \$ -                 |  |
| <b>Subtotal - Prescription Drugs</b>          |                         | <b>\$ 109,437,899</b>    | <b>\$ 61,504,546</b>  | <b>\$ 47,933,353</b>  | <b>\$ -</b>          |  |
| <b>Health Homes</b>                           |                         |                          |                       |                       |                      |  |
| Chronic Care Health Home                      | 45,565                  | \$ 2,052,365             | \$ 1,149,915          | \$ 902,450            | \$ -                 |  |
| Integrated Health Home                        |                         | \$ 40,895,605            | \$ 36,806,044         | \$ 4,089,560          | \$ -                 |  |
| <b>Subtotal - Health Homes</b>                |                         | <b>\$ 42,947,970</b>     | <b>\$ 37,955,960</b>  | <b>\$ 4,992,010</b>   | <b>\$ -</b>          |  |
| <b>School-Based Services</b>                  |                         |                          |                       |                       |                      |  |
| Local Education Agencies                      | 6,176                   | \$ 87,141,974            | \$ 48,798,726         | \$ -                  | \$ 38,343,248        |  |
| Infant & Toddler                              | 1,510                   | \$ 208,454               | \$ 116,732            | \$ -                  | \$ 91,722            |  |
| <b>Subtotal - School-Based Services</b>       |                         | <b>\$ 87,350,428</b>     | <b>\$ 48,915,458</b>  | <b>\$ -</b>           | <b>\$ 38,434,970</b> |  |
| <b>Mental Health Services</b>                 |                         |                          |                       |                       |                      |  |
| Iowa Plan                                     | 611,220                 | \$ 137,661,818           | \$ 76,736,116         | \$ 59,975,702         | \$ 950,000           |  |
| Iowa Plan -- BHIS                             | 511,945                 | \$ 68,319,112            | \$ 38,338,180         | \$ 29,980,933         | \$ -                 |  |
| Iowa Plan -- PMIC                             | 300,583                 | \$ 33,265,238            | \$ 18,667,352         | \$ 14,597,886         | \$ -                 |  |
| Iowa Plan -- Habilitation                     | 511,946                 | \$ 89,098,007            | \$ 49,999,200         | \$ 39,098,807         | \$ -                 |  |
| Iowa Plan -- TCM ASO                          | 5,556                   | \$ 11,960,952            | \$ 6,425,999          | \$ 5,534,952          | \$ -                 |  |
| BHIS -- FFS                                   | Incl in BHIS Total      | \$ (195,606)             | \$ (109,610)          | \$ (85,996)           | \$ -                 |  |
| Habilitation -- FFS                           | 4,115                   | \$ (782,333)             | \$ (435,629)          | \$ (346,705)          | \$ -                 |  |
| Psychiatric Services                          | 15,129                  | \$ 3,050,626             | \$ 1,708,323          | \$ 1,342,303          | \$ -                 |  |
| <b>Subtotal - Mental Health Services</b>      |                         | <b>\$ 342,377,815</b>    | <b>\$ 191,329,932</b> | <b>\$ 150,097,882</b> | <b>\$ 950,000</b>    |  |
| <b>Nursing Facility</b>                       |                         |                          |                       |                       |                      |  |
| Intermediate Care                             | 18,018                  | \$ 548,326,588           | \$ 306,778,512        | \$ 241,548,076        | \$ -                 |  |
| Skilled-Nursing Care                          | 5,713                   | \$ 36,471,150            | \$ 20,388,607         | \$ 16,082,543         | \$ -                 |  |
| Nursing Facilities for the Mentally Ill       | 140                     | \$ 7,386,338             | \$ 4,128,007          | \$ 3,258,331          | \$ -                 |  |
| Iowa Veteran's Home                           | Incl in Int Care Total  | \$ 35,643,953            | \$ 19,934,483         | \$ 15,709,470         | \$ -                 |  |
| Nurse Aid Training                            |                         | \$ 1,103,942             | \$ 551,971            | \$ 551,971            | \$ -                 |  |
| <b>Subtotal - Nursing Facility</b>            |                         | <b>\$ 628,931,970</b>    | <b>\$ 351,781,580</b> | <b>\$ 277,150,391</b> | <b>\$ -</b>          |  |
| <b>ICF/ID</b>                                 |                         |                          |                       |                       |                      |  |
| Community-Based ICF-ID                        |                         | \$ 182,525,408           | \$ 102,119,354        | \$ 80,406,054         | \$ -                 |  |
| Glenwood & Woodward                           |                         | \$ 115,238,378           | \$ 64,454,061         | \$ 14,799,340         | \$ 35,984,976        |  |
| ICF/ID Assessment Fee Offset                  |                         | \$ (17,286,904)          | \$ -                  | \$ (17,286,904)       | \$ -                 |  |
| <b>Subtotal - ICF/MR</b>                      | 2,100                   | <b>\$ 280,476,882</b>    | <b>\$ 166,573,415</b> | <b>\$ 77,918,491</b>  | <b>\$ 35,984,976</b> |  |
| <b>HCBS Waivers</b>                           |                         |                          |                       |                       |                      |  |
| Intellectual Disabilities                     | 13,550                  | \$ 475,458,339           | \$ 265,965,156        | \$ 209,493,183        | \$ -                 |  |
| Elderly                                       | 11,472                  | \$ 83,887,738            | \$ 46,934,996         | \$ 36,952,741         | \$ -                 |  |
| Health & Disability                           | 2,305                   | \$ 19,811,810            | \$ 11,089,618         | \$ 8,722,191          | \$ -                 |  |
| Brain Injury                                  | 1,459                   | \$ 32,013,409            | \$ 17,919,079         | \$ 14,094,330         | \$ -                 |  |
| CMH                                           | 884                     | \$ 7,590,981             | \$ 4,252,151          | \$ 3,338,830          | \$ -                 |  |
| Physical Disabilities                         | 832                     | \$ 3,892,009             | \$ 2,178,017          | \$ 1,713,992          | \$ -                 |  |
| AIDS                                          | 34                      | \$ 328,981               | \$ 184,002            | \$ 144,978            | \$ -                 |  |
| <b>Subtotal - HCBS Waivers</b>                |                         | <b>\$ 622,983,267</b>    | <b>\$ 348,523,021</b> | <b>\$ 274,460,246</b> | <b>\$ -</b>          |  |
| <b>Home Health Care</b>                       |                         |                          |                       |                       |                      |  |
| Home Health Services                          |                         | \$ 120,634,658           | \$ 67,554,329         | \$ 53,080,329         | \$ -                 |  |
| Hospice                                       |                         | \$ 26,664,167            | \$ 14,931,695         | \$ 11,732,472         | \$ -                 |  |
| <b>Subtotal - Home Health Care</b>            | 37,922                  | <b>\$ 147,298,826</b>    | <b>\$ 82,486,024</b>  | <b>\$ 64,812,801</b>  | <b>\$ -</b>          |  |
| <b>Managed Care (Excluding the Iowa Plan)</b> |                         |                          |                       |                       |                      |  |
| Patient Management                            | 241,953                 | \$ 3,530,638             | \$ 1,975,056          | \$ 1,555,582          | \$ -                 |  |
| PACE                                          | 315                     | \$ 9,918,021             | \$ 5,562,296          | \$ 4,355,725          | \$ -                 |  |
| HMO                                           | 80,322                  | \$ 101,249,116           | \$ 56,784,516         | \$ 44,464,600         | \$ -                 |  |
| <b>Subtotal - Managed Care</b>                |                         | <b>\$ 114,697,776</b>    | <b>\$ 64,321,869</b>  | <b>\$ 50,375,907</b>  | <b>\$ -</b>          |  |

Iowa Department of Human Services  
SFY15 Medical Assistance Detailed Projection

|                                                          |                                                    | SFY15 Final Expenditures |                        |                        |                     |
|----------------------------------------------------------|----------------------------------------------------|--------------------------|------------------------|------------------------|---------------------|
| # Recipients*                                            |                                                    | Total \$\$               | Federal \$\$           | State \$\$             | Other \$\$          |
| <b><u>Medicare-Related Payments</u></b>                  |                                                    |                          |                        |                        |                     |
|                                                          | Buy-In                                             | \$ 115,044,963           | \$ 63,286,366          | \$ 51,758,597          | \$ -                |
|                                                          | Medicare Part D Clawback                           | \$ 91,063,805            | \$ -                   | \$ 91,063,805          | \$ -                |
|                                                          | <b>Subtotal - Medicare-Related Payments</b>        | <b>\$ 206,108,769</b>    | <b>\$ 63,286,366</b>   | <b>\$ 142,822,402</b>  | <b>\$ -</b>         |
| <b><u>Medical Transportation</u></b>                     |                                                    |                          |                        |                        |                     |
|                                                          | NEMT - Agency                                      | \$ 10,021                | \$ 5,010               | \$ 5,010               | \$ -                |
| 523,945                                                  | NEMT - Brokerage                                   | \$ 9,995,788             | \$ 5,610,101           | \$ 4,385,687           | \$ -                |
| 27,468                                                   | Ambulance                                          | \$ 6,504,755             | \$ 3,642,605           | \$ 2,862,150           | \$ -                |
|                                                          | <b>Subtotal - Medical Transportation</b>           | <b>\$ 16,510,564</b>     | <b>\$ 9,257,716</b>    | <b>\$ 7,252,848</b>    | <b>\$ -</b>         |
| <b><u>Other Providers/Programs</u></b>                   |                                                    |                          |                        |                        |                     |
|                                                          | Targeted Case Management                           | \$ 44,177,427            | \$ 24,639,314          | \$ 19,538,113          | \$ -                |
| 4,059                                                    | Health Insurance Premium Payments                  | \$ 6,921,050             | \$ 3,872,416           | \$ 3,048,634           | \$ -                |
| 54                                                       | Lead Inspection                                    | \$ 9,052                 | \$ 4,952               | \$ 4,099               | \$ -                |
|                                                          | Supplemental Personal Needs Allowance              | \$ 269,566               | \$ -                   | \$ 269,566             | \$ -                |
|                                                          | <b>Subtotal - Other Providers/Programs</b>         | <b>\$ 51,377,095</b>     | <b>\$ 28,516,682</b>   | <b>\$ 22,860,413</b>   | <b>\$ -</b>         |
| <b><u>Money Follows the Person</u></b>                   |                                                    |                          |                        |                        |                     |
|                                                          | MFP Services                                       | \$ 10,803,843            | \$ 8,421,364           | \$ 2,382,479           | \$ -                |
|                                                          | <b>Subtotal - Money Follows the Person</b>         | <b>\$ 10,803,843</b>     | <b>\$ 8,421,364</b>    | <b>\$ 2,382,479</b>    | <b>\$ -</b>         |
| <b><u>Recoveries</u></b>                                 |                                                    |                          |                        |                        |                     |
|                                                          | State Recoveries                                   | \$ (68,440,549)          | \$ (38,239,423)        | \$ (30,201,126)        | \$ -                |
|                                                          | State Recovery Refunds                             | \$ 52,718                | \$ 26,563              | \$ 26,155              | \$ -                |
|                                                          | LEA/AEA/I&T/MHI Recon                              | \$ -                     | \$ -                   | \$ (9,409,771)         | \$ 9,409,771        |
|                                                          | Special Settlements                                | \$ (2,513,129)           | \$ -                   | \$ (2,513,129)         | \$ -                |
|                                                          | MEPD Premiums                                      | \$ (2,258,951)           | \$ (1,267,298)         | \$ (991,653)           | \$ -                |
|                                                          | MEPD Premium Refunds                               | \$ 77,502                | \$ 43,591              | \$ 33,911              | \$ -                |
|                                                          | <b>Subtotal - Recoveries</b>                       | <b>\$ (73,082,409)</b>   | <b>\$ (39,436,567)</b> | <b>\$ (43,055,613)</b> | <b>\$ 9,409,771</b> |
| <b><u>Administrative Activities</u></b>                  |                                                    |                          |                        |                        |                     |
|                                                          | IDPH Case Management Contract                      | \$ 3,841,592             | \$ 1,920,796           | \$ 1,920,796           | \$ -                |
|                                                          | Postage                                            | \$ 1,590,690             | \$ 795,345             | \$ 795,345             | \$ -                |
|                                                          | HMS Contract                                       | \$ 2,087,667             | \$ 1,043,834           | \$ 1,043,834           | \$ -                |
|                                                          | Leveraging Activities                              | \$ 3,510,227             | \$ 2,046,644           | \$ 1,463,583           | \$ -                |
|                                                          | Translation & Interpreter Services                 | \$ 388,807               | \$ 256,353             | \$ 132,454             | \$ -                |
|                                                          | HIPP Admin.                                        | \$ 1,100,020             | \$ 546,307             | \$ 543,385             | \$ 10,327           |
|                                                          | TPL/AOR Fees                                       | \$ 79,703                | \$ 39,852              | \$ 39,852              | \$ -                |
|                                                          | <b>Subtotal - Administrative Activities</b>        | <b>\$ 12,598,707</b>     | <b>\$ 6,649,130</b>    | <b>\$ 5,939,249</b>    | <b>\$ 10,327</b>    |
| <b><u>IowaCare Transfers</u></b>                         |                                                    |                          |                        |                        |                     |
|                                                          | MHI Transfer                                       | \$ 25,874,211            | \$ -                   | \$ 25,874,211          | \$ -                |
|                                                          | IowaCare Transfer                                  | \$ 57,776                | \$ -                   | \$ 57,776              | \$ -                |
|                                                          | <b>Subtotal - IowaCare Transfers</b>               | <b>\$ 25,931,987</b>     | <b>\$ -</b>            | <b>\$ 25,931,987</b>   | <b>\$ -</b>         |
| <b><u>Transfers to Other Appropriations/Entities</u></b> |                                                    |                          |                        |                        |                     |
|                                                          | Transfer to Field and General Admin.               | \$ 31,564                | \$ -                   | \$ 31,564              | \$ -                |
|                                                          | Money Follows the Person Rebalancing               | \$ 661,241               | \$ -                   | \$ 661,241             | \$ -                |
|                                                          | Medical Contracts Transfers                        | \$ 2,929,104             | \$ -                   | \$ 2,929,104           | \$ -                |
|                                                          | Pharmaceutical Settlement Transfer                 | \$ 191,064               | \$ -                   | \$ 191,064             | \$ -                |
|                                                          | PERM Audit Administrative Expenses                 | \$ 163,155               | \$ -                   | \$ 163,155             | \$ -                |
|                                                          | <b>Subtotal - Other Transfers</b>                  | <b>\$ 3,976,128</b>      | <b>\$ -</b>            | <b>\$ 3,976,128</b>    | <b>\$ -</b>         |
| <b><u>MHDS Redesign Transfers</u></b>                    |                                                    |                          |                        |                        |                     |
|                                                          | Standardized Assessments                           | \$ 1,833,039             | \$ -                   | \$ 1,833,039           | \$ -                |
|                                                          | Implementation/Administration                      | \$ 274,603               | \$ -                   | \$ 274,603             | \$ -                |
|                                                          | <b>Subtotal - MHDS Redesign</b>                    | <b>\$ 2,107,642</b>      | <b>\$ -</b>            | <b>\$ 2,107,642</b>    | <b>\$ -</b>         |
| <b><u>Balancing Incentive Program</u></b>                |                                                    |                          |                        |                        |                     |
|                                                          | BIP Savings                                        | \$ -                     | \$ 20,889,436          | \$ (20,889,436)        | \$ -                |
|                                                          | Community-Based Infrastructure                     | \$ 1,358,799             | \$ 625,703             | \$ 733,097             | \$ -                |
|                                                          | <b>Subtotal - Balancing Incentive Program</b>      | <b>\$ 1,358,799</b>      | <b>\$ 21,515,139</b>   | <b>\$ (20,156,339)</b> | <b>\$ -</b>         |
| <b><u>Health and Wellness Plan</u></b>                   |                                                    |                          |                        |                        |                     |
|                                                          | Not Newly Eligible                                 | \$ 47,242,303            | \$ 26,462,288          | \$ 20,780,016          | \$ -                |
|                                                          | Newly Eligible                                     | \$ 751,175,649           | \$ 751,175,649         | \$ -                   | \$ -                |
|                                                          | Rebates and Recoveries                             | \$ (62,304,439)          | \$ (62,304,439)        | \$ -                   | \$ -                |
| 222,245                                                  | <b>Subtotal - Health and Wellness Plan</b>         | <b>\$ 736,113,514</b>    | <b>\$ 715,333,498</b>  | <b>\$ 20,780,016</b>   | <b>\$ -</b>         |
| <b><u>Adjustments/Offsets</u></b>                        |                                                    |                          |                        |                        |                     |
|                                                          | FMAP/BCCT/State-Only Adjustment                    | \$ 3,422,888             | \$ 1,789,824           | \$ 1,690,417           | \$ (57,352)         |
|                                                          | <b>Subtotal - Adjustments/Offsets</b>              | <b>\$ 3,422,888</b>      | <b>\$ 1,789,824</b>    | <b>\$ 1,690,417</b>    | <b>\$ (57,352)</b>  |
| <b><u>OIG Audits/CMS Financial Mgmt Reviews</u></b>      |                                                    |                          |                        |                        |                     |
|                                                          | OIG Audits                                         | \$ -                     | \$ -                   | \$ -                   | \$ -                |
|                                                          | <b>Subtotal - Audits/FMRs</b>                      | <b>\$ -</b>              | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>         |
|                                                          |                                                    | <b>Total \$\$</b>        | <b>Federal \$\$</b>    | <b>State \$\$</b>      | <b>Other \$\$</b>   |
|                                                          | Total                                              | \$ 4,542,926,297         | \$ 2,826,397,860       | \$ 1,612,363,670       | \$ 104,164,767      |
|                                                          | <b>Plus Rebates and Recoveries &amp; Assmt Fee</b> | <b>\$ 4,877,950,895</b>  |                        |                        |                     |

\* Recipient counts for Mental Health Services, Managed Care, and Medical Transportation are based on a per member, per month basis. The number that actually utilized services is likely much less.

**Iowa Department of Human Services  
Mandatory Services Analysis  
Adults Only (Age 21 and Over)  
Actual SFY15 Expenditures  
Traditional Medicaid and Iowa Health and Wellness Plan Not Newly Eligible**

|                         |                |              |
|-------------------------|----------------|--------------|
|                         | <u>Federal</u> | <u>State</u> |
| <b>SFY15 Match Rate</b> | 55.94%         | 44.06%       |

|               |                               | <b>SFY15 Payments</b> |                      |                      |                      |              |
|---------------|-------------------------------|-----------------------|----------------------|----------------------|----------------------|--------------|
| Provider Type | Provider Description          | Recipients            | Total                | Federal              | State Funds          | County/Other |
| 01            | GENERAL HOSPITAL              | 169,819               | \$360,154,124        | \$201,470,217        | \$158,683,907        | \$0          |
| 02            | PHYSICIAN MD                  | 190,504               | \$104,339,460        | \$58,367,494         | \$45,971,966         | \$0          |
| 03            | PHYSICIAN DO                  | 85,678                | \$19,199,264         | \$10,740,068         | \$8,459,196          | \$0          |
| 10            | INDEPENDENT LAB               | 49,740                | \$4,898,737          | \$2,740,353          | \$2,158,383          | \$0          |
| 13            | RURAL HEALTH CLINIC           | 26,834                | \$10,477,841         | \$5,861,304          | \$4,616,537          | \$0          |
| 18            | SKILLED NURSING FACILITY      | 1,511                 | \$15,918,743         | \$8,904,945          | \$7,013,798          | \$0          |
| 22            | FAMILY PLANNING               | 14,204                | \$2,345,231          | \$2,110,708          | \$234,523            | \$0          |
| 24            | HEALTH MAINTENANCE ORGAN      | 21,794                | \$43,703,041         | \$24,447,481         | \$19,255,560         | \$0          |
| 38            | CERTIFIED NURSE MIDWIFE       | 2,657                 | \$953,327            | \$533,291            | \$420,036            | \$0          |
| 44            | CRNA                          | 11,573                | \$2,319,583          | \$1,297,575          | \$1,022,008          | \$0          |
| 49            | FEDERAL QUAL HEALTH CENTER    | 29,494                | \$12,860,445         | \$7,194,133          | \$5,666,312          | \$0          |
| 50            | NURSE PRACTITIONER            | 39,445                | \$4,983,913          | \$2,788,001          | \$2,195,912          | \$0          |
| 53            | MENT HLTH SUBSTANCE ABUSE PLN | 231,000               | \$55,481,499         | \$31,036,351         | \$24,445,149         | \$0          |
| 65            | NEMT BROKER                   | 192,425               | \$3,721,276          | \$2,081,682          | \$1,639,594          | \$0          |
| <b>TOTAL</b>  |                               |                       | <b>\$641,356,484</b> | <b>\$359,573,603</b> | <b>\$281,782,881</b> | <b>\$0</b>   |

**Notes**

The above data is based on the provider type rendering treatment rather than the provider type paid for the service.

Non-recipient payments such as disproportionate share hospital (DSH) payments and graduate medical education payments are excluded.

The Health Maintenance Organization (Provider Type 24) is not a mandatory or optional service. Rather, the HMO acts as a payer of Medicaid services. Based on the distribution of expenditures for the population covered, it is estimated that 93% of expenditures paid through the HMO are for mandatory services.

The Mental Health Substance Abuse Plan (Provider Type 53 - Iowa Plan payments) is not a mandatory or optional service. Rather, the Iowa Plan contractor acts as a payer of Medicaid services. Based on the distribution of expenditures for the population covered, it is estimated that 33% of adult expenditures paid through the Iowa Plan are for mandatory services.

Source: Iowa Department of Human Services

**Iowa Department of Human Services  
Mandatory Services Analysis  
Adults Only (Age 21 and Over)  
Actual SFY15 Expenditures  
Iowa Health and Wellness Plan -- Newly Eligible Only**

|                         |                |              |
|-------------------------|----------------|--------------|
|                         | <u>Federal</u> | <u>State</u> |
| <b>SFY15 Match Rate</b> | 100.00%        | 0.00%        |

|               |                               | SFY15 Payments |                      |                      |             |              |
|---------------|-------------------------------|----------------|----------------------|----------------------|-------------|--------------|
| Provider Type | Provider Description          | Recipients     | Total                | Federal              | State Funds | County/Other |
| 01            | GENERAL HOSPITAL              | 91,324         | \$258,988,127        | \$258,988,127        | \$0         | \$0          |
| 02            | PHYSICIAN MD                  | 109,672        | \$66,033,926         | \$66,033,926         | \$0         | \$0          |
| 03            | PHYSICIAN DO                  | 64,843         | \$14,620,401         | \$14,620,401         | \$0         | \$0          |
| 10            | INDEPENDENT LAB               | 23,871         | \$3,256,104          | \$3,256,104          | \$0         | \$0          |
| 13            | RURAL HEALTH CLINIC           | 15,551         | \$6,845,744          | \$6,845,744          | \$0         | \$0          |
| 18            | SKILLED NURSING FACILITY      | 139            | \$2,352,044          | \$2,352,044          | \$0         | \$0          |
| 22            | FAMILY PLANNING               | 4,226          | \$704,996            | \$704,996            | \$0         | \$0          |
| 38            | CERTIFIED NURSE MIDWIFE       | 564            | \$79,603             | \$79,603             | \$0         | \$0          |
| 44            | CRNA                          | 6,960          | \$1,784,377          | \$1,784,377          | \$0         | \$0          |
| 49            | FEDERAL QUAL HEALTH CENTER    | 26,276         | \$10,400,910         | \$10,400,910         | \$0         | \$0          |
| 50            | NURSE PRACTITIONER            | 31,100         | \$3,722,349          | \$3,722,349          | \$0         | \$0          |
| 53            | MENT HLTH SUBSTANCE ABUSE PLN | 168,441        | \$38,436,291         | \$38,436,291         | \$0         | \$0          |
| 65            | NEMT BROKER                   | 20,938         | \$293,518            | \$293,518            | \$0         | \$0          |
| 74            | IHAWP HMO PROVIDER            | 28,083         | \$34,610,827         | \$34,610,827         | \$0         | \$0          |
| 75            | IHAWP QHP PROVIDER            | 176,023        | \$75,453,494         | \$75,453,494         | \$0         | \$0          |
| <b>TOTAL</b>  |                               |                | <b>\$517,582,711</b> | <b>\$517,582,711</b> | <b>\$0</b>  | <b>\$0</b>   |

**Notes**

The above data is based on the provider type rendering treatment rather than the provider type paid for the service.

Non-recipient payments such as disproportionate share hospital (DSH) payments and graduate medical education payments are excluded.

The Mental Health Substance Abuse Plan (Provider Type 53 - Iowa Plan payments) is not a mandatory or optional service. Rather, the Iowa Plan contractor acts as a payer of Medicaid services. Based on the distribution of expenditures for the population covered, it is estimated that 69% of adult expenditures paid through the Iowa Plan are for mandatory services.

The Health Maintenance Organization (Provider Type 74) is not a mandatory or optional service. Rather, the HMO acts as a payer of Medicaid services. Based on the distribution of expenditures for the population covered, it is estimated that 93% of expenditures paid through the HMO are for mandatory services.

The Qualified Health Plan (Provider Type 75) is not a mandatory or optional service. Rather, the Qualified Health Plans acts as a payer of Medicaid services for Marketplace Choice Plan members. Based on the distribution of expenditures for the population covered, it is estimated that 72% of expenditures paid through the HMO are for mandatory services.

Source: Iowa Department of Human Services

**Iowa Department of Human Services  
Mandatory Services Analysis  
Adults Only (Age 21 and Over)  
Actual SFY15 Expenditures  
Traditional Medicaid and Iowa Health and Wellness Plan**

| Provider Type | Provider Description          | SFY15 Payments |                        |                      |                      |              |
|---------------|-------------------------------|----------------|------------------------|----------------------|----------------------|--------------|
|               |                               | Recipients     | Total                  | Federal              | State Funds          | County/Other |
| 01            | GENERAL HOSPITAL              | 261,143        | \$619,142,251          | \$460,458,344        | \$158,683,907        | \$0          |
| 02            | PHYSICIAN MD                  | 300,176        | \$170,373,386          | \$124,401,420        | \$45,971,966         | \$0          |
| 03            | PHYSICIAN DO                  | 150,521        | \$33,819,665           | \$25,360,469         | \$8,459,196          | \$0          |
| 10            | INDEPENDENT LAB               | 73,611         | \$8,154,840            | \$5,996,457          | \$2,158,383          | \$0          |
| 13            | RURAL HEALTH CLINIC           | 42,385         | \$17,323,585           | \$12,707,048         | \$4,616,537          | \$0          |
| 18            | SKILLED NURSING FACILITY      | 1,650          | \$18,270,788           | \$11,256,989         | \$7,013,798          | \$0          |
| 22            | FAMILY PLANNING               | 18,430         | \$3,050,227            | \$2,815,704          | \$234,523            | \$0          |
| 24            | HEALTH MAINTENANCE ORGAN      | 21,794         | \$43,703,041           | \$24,447,481         | \$19,255,560         | \$0          |
| 38            | CERTIFIED NURSE MIDWIFE       | 3,221          | \$1,032,929            | \$612,894            | \$420,036            | \$0          |
| 44            | CRNA                          | 18,533         | \$4,103,959            | \$3,081,951          | \$1,022,008          | \$0          |
| 49            | FEDERAL QUAL HEALTH CENTER    | 55,770         | \$23,261,355           | \$17,595,043         | \$5,666,312          | \$0          |
| 50            | NURSE PRACTITIONER            | 70,545         | \$8,706,263            | \$6,510,350          | \$2,195,912          | \$0          |
| 53            | MENT HLTH SUBSTANCE ABUSE PLN | 399,441        | \$93,917,790           | \$69,472,642         | \$24,445,149         | \$0          |
| 65            | NEMT BROKER                   | 213,363        | \$4,014,794            | \$2,375,200          | \$1,639,594          | \$0          |
| 74            | IHAWP HMO PROVIDER            | 28,083         | \$34,610,827           | \$34,610,827         | \$0                  | \$0          |
| 75            | IHAWP QHP PROVIDER            | 176,023        | \$75,453,494           | \$75,453,494         | \$0                  | \$0          |
| <b>TOTAL</b>  |                               |                | <b>\$1,158,939,195</b> | <b>\$877,156,313</b> | <b>\$281,782,881</b> | <b>\$0</b>   |

**Notes**

The above data is based on the provider type rendering treatment rather than the provider type paid for the service.

Non-recipient payments such as disproportionate share hospital (DSH) payments and graduate medical education payments are excluded.

The Health Maintenance Organization provider types (Provider Type 24 and 74) are not mandatory or optional services. Rather, the HMO acts as a payer of Medicaid services. Payments were assigned to the mandatory and optional categories based on the distribution of expenditures for the population covered.

The Mental Health Substance Abuse Plan (Provider Type 53 - Iowa Plan payments) is not a mandatory or optional service. Rather, the Iowa Plan contractor acts as a payer of Medicaid services. Payments were assigned to the mandatory and optional categories based on the distribution of expenditures for the population covered.

The Qualified Health Plan (Provider Type 75) is not a mandatory or optional service. Rather, the Qualified Health Plans acts as a payer of Medicaid services for Marketplace Choice Plan members. Payments were assigned to the mandatory and optional categories based on the distribution of expenditures for the population covered.

Source: Iowa Department of Human Services

**Iowa Department of Human Services**  
**Optional Services Analysis - Adults Only (Age 21 and Over)**  
**Actual SFY15 Expenditures**  
**Traditional Medicaid and Iowa Health and Wellness Plan Not Newly Eligible**

| SFY15 Match Rate |                                | Federal        | State           |                 |               |              |
|------------------|--------------------------------|----------------|-----------------|-----------------|---------------|--------------|
|                  |                                | 55.94%         | 44.06%          |                 |               |              |
|                  |                                | SFY15 Payments |                 |                 |               |              |
| Provider Type    | Provider Description           | Recipients     | Expenditures    |                 |               |              |
|                  |                                |                | Total           | Federal         | State Funds   | County/Other |
| 04               | DENTIST                        | 56,524         | \$23,464,574    | \$13,126,083    | \$10,338,491  | \$0          |
| 05               | PODIATRIST                     | 22,766         | \$2,732,494     | \$1,528,557     | \$1,203,937   | \$0          |
| 06               | OPTOMETRIST                    | 48,276         | \$4,418,965     | \$2,471,969     | \$1,946,996   | \$0          |
| 07               | OPTICIAN                       | 9,438          | \$489,244       | \$273,683       | \$215,561     | \$0          |
| 08               | PHARMACY                       | 128,895        | \$164,898,344   | \$92,244,134    | \$72,654,210  | \$0          |
| 09               | HOME HEALTH AGENCY             | 16,900         | \$91,806,159    | \$51,356,365    | \$40,449,794  | \$0          |
| 11               | AMBULANCE                      | 20,379         | \$5,222,924     | \$2,921,704     | \$2,301,220   | \$0          |
| 12               | MEDICAL SUPPLIES               | 39,704         | \$34,896,771    | \$19,521,254    | \$15,375,517  | \$0          |
| 14               | CLINIC                         | 888            | \$5,305,432     | \$2,967,859     | \$2,337,573   | \$0          |
| 15               | PHYSICAL THERAPIST             | 4,780          | \$1,532,494     | \$857,277       | \$675,217     | \$0          |
| 16               | CHIROPRACTOR                   | 20,334         | \$3,119,632     | \$1,745,122     | \$1,374,510   | \$0          |
| 17               | AUDIOLOGIST                    | 4,344          | \$1,584,489     | \$886,363       | \$698,126     | \$0          |
| 19               | REHAB AGENCY                   | 1,397          | \$899,650       | \$503,264       | \$396,386     | \$0          |
| 20               | INTERMEDIATE CARE FACILITY     | 20,052         | \$582,799,041   | \$326,017,784   | \$256,781,258 | \$0          |
| 21               | COMMUNITY MH                   | 9,608          | \$1,219,969     | \$682,451       | \$537,519     | \$0          |
| 24               | HEALTH MAINTENANCE ORGAN       | 21,794         | \$3,289,476     | \$1,840,133     | \$1,449,343   | \$0          |
| 25               | ICF MR STATE                   | 403            | \$116,230,651   | \$65,019,426    | \$51,211,225  | \$0          |
| 26               | MENTAL HOSPITAL                | 23             | \$4,436,412     | \$2,481,729     | \$1,954,683   | \$0          |
| 27               | COMMUNITY BASED ICF/MR         | 1,302          | \$133,245,297   | \$74,537,419    | \$58,707,878  | \$0          |
| 29               | PSYCHOLOGIST                   | 2,330          | \$449,641       | \$251,529       | \$198,112     | \$0          |
| 30               | SCREENING CENTER               | 99             | \$3,691         | \$2,065         | \$1,626       | \$0          |
| 31               | HEARING AID DEALER             | 930            | \$416,670       | \$233,085       | \$183,585     | \$0          |
| 32               | OCCUPATIONAL THERAPIST         | 226            | \$63,004        | \$35,244        | \$27,760      | \$0          |
| 34               | ORTHOPEDIC SHOE DEALER         | 392            | \$90,849        | \$50,821        | \$40,028      | \$0          |
| 35               | MATERNAL HEALTH CENTER         | 3,965          | \$805,445       | \$450,566       | \$354,879     | \$0          |
| 36               | AMBULATORY SURGICAL CENTER     | 5,746          | \$2,085,876     | \$1,166,839     | \$919,037     | \$0          |
| 41               | PSYCH MEDICAL INST CHILDREN    | 21             | \$2,517,461     | \$1,408,268     | \$1,109,193   | \$0          |
| 42               | MEP CASE MANAGER               | 10,478         | \$31,988,850    | \$17,894,563    | \$14,094,287  | \$0          |
| 45               | HOSPICE                        | 6,687          | \$28,519,359    | \$15,953,730    | \$12,565,630  | \$0          |
| 47               | HIPP                           | 824            | \$1,058,442     | \$592,092       | \$466,350     | \$0          |
| 48               | CLINICAL SOCIAL WORKER         | 470            | \$107,706       | \$60,251        | \$47,455      | \$0          |
| 52               | NURSING FACILITY - MENTAL ILL  | 143            | \$8,466,907     | \$4,736,388     | \$3,730,519   | \$0          |
| 53               | MENT HLTH SUBSTANCE ABUSE PLN  | 231,000        | \$112,644,257   | \$63,013,197    | \$49,631,059  | \$0          |
| 58               | PACE                           | 315            | \$9,926,872     | \$5,553,092     | \$4,373,780   | \$0          |
| 60               | INSTITUTIONAL - GENERAL        | 0              | \$0             | \$0             | \$0           | \$0          |
| 61               | OTHER PRACTITIONER - GENERAL   | 29             | \$2,863,597     | \$1,601,896     | \$1,261,701   | \$0          |
| 62               | BEHAVIORAL HEALTH              | 396            | \$85,238        | \$47,682        | \$37,556      | \$0          |
| 63               | REMEDIAL SERVICES              | 31             | \$54,679        | \$30,587        | \$24,092      | \$0          |
| 64               | HABILITATION SERVICES          | 3,720          | (\$117,778)     | (\$65,885)      | (\$51,893)    | \$0          |
| 69               | INDEPENDENT SPEECH PATHOLOGIST | 15             | \$33,089        | \$18,510        | \$14,579      | \$0          |
| 71               | HEALTH HOME PROV               | 6,095          | \$1,544,622     | \$864,061       | \$680,560     | \$0          |
| 72               | PUBLIC HEALTH AGENCIES         | 531            | \$20,858        | \$11,668        | \$9,190       | \$0          |
| 73               | SPMI SED PROVIDER              | 16,438         | \$23,434,446    | \$13,109,229    | \$10,325,217  | \$0          |
| 74               | IHAWP HMO PROVIDER             | 972            | \$1,086,127     | \$607,579       | \$478,547     | \$0          |
| 75               | IHAWP QHP PROVIDER             | 10,997         | \$2,744,980     | \$1,535,542     | \$1,209,438   | \$0          |
| 76               | ACCOUNTABLE CARE ORGANIZATIONS | 12,783         | \$596,909       | \$333,911       | \$262,998     | \$0          |
| 99               | WAIVER                         | 23,647         | \$552,449,120   | \$309,040,037   | \$243,409,082 | \$0          |
| TOTAL            |                                |                | \$1,965,532,933 | \$1,099,519,123 | \$866,013,810 | \$0          |

**Notes**

- The above data is based on the provider type rendering treatment rather than the provider type paid for the service.
- Non-recipient payments such as disproportionate share hospital (DSH) payments and graduate medical education payments are excluded.
- The State Resource Center appropriations, rather than the Medical Assistance appropriation, fund the majority of the state share of Provider Type 25.
- The State Mental Health Institute appropriations finance a portion of the state share for provider types 41 and 52.
- The Health Maintenance Organization (Provider Type 24) is not a mandatory or optional service. Rather, the HMO acts as a payer of Medicaid services. Based on the distribution of expenditures for the population covered, it is estimated that 7% of expenditures paid through the HMO are for optional services.
- The Mental Health Substance Abuse Plan (Provider Type 53 - Iowa Plan payments) is not a mandatory or optional service. Rather, the Iowa Plan contractor acts as a payer of Medicaid services. Based on the distribution of expenditures for the population covered, it is estimated that 67% of adult expenditures paid through the Iowa Plan are for optional services.

**Iowa Department of Human Services**  
**Optional Services Analysis, Adults Only (Age 21 and Over)**  
**Actual SFY15 Expenditures**  
**Iowa Health and Wellness Plan -- Newly Eligible Only**

**SFY15 Match Rate**

|                |              |
|----------------|--------------|
| <u>Federal</u> | <u>State</u> |
| 100.00%        | 0.00%        |

| SFY15 Payments |                                |            |                      |                      |             |              |
|----------------|--------------------------------|------------|----------------------|----------------------|-------------|--------------|
| Provider Type  | Provider Description           | Recipients | Expenditures         |                      |             |              |
|                |                                |            | Total                | Federal              | State Funds | County/Other |
| 04             | DENTIST                        | 1,825      | \$259,011            | \$259,011            | \$0         | \$0          |
| 05             | PODIATRIST                     | 5,493      | \$1,401,215          | \$1,401,215          | \$0         | \$0          |
| 06             | OPTOMETRIST                    | 19,586     | \$1,932,246          | \$1,932,246          | \$0         | \$0          |
| 07             | OPTICIAN                       | 1,023      | \$58,159             | \$58,159             | \$0         | \$0          |
| 08             | PHARMACY                       | 108,123    | \$115,496,226        | \$115,496,226        | \$0         | \$0          |
| 09             | HOME HEALTH AGENCY             | 1,350      | \$2,112,338          | \$2,112,338          | \$0         | \$0          |
| 11             | AMBULANCE                      | 7,427      | \$1,945,324          | \$1,945,324          | \$0         | \$0          |
| 12             | MEDICAL SUPPLIES               | 10,634     | \$6,764,662          | \$6,764,662          | \$0         | \$0          |
| 14             | CLINIC                         | 48         | \$311,841            | \$311,841            | \$0         | \$0          |
| 15             | PHYSICAL THERAPIST             | 2,954      | \$1,661,173          | \$1,661,173          | \$0         | \$0          |
| 16             | CHIROPRACTOR                   | 11,857     | \$2,529,298          | \$2,529,298          | \$0         | \$0          |
| 17             | AUDIOLOGIST                    | 444        | \$73,054             | \$73,054             | \$0         | \$0          |
| 19             | REHAB AGENCY                   | 632        | \$416,739            | \$416,739            | \$0         | \$0          |
| 20             | INTERMEDIATE CARE FACILITY     | 227        | \$1,312,940          | \$1,312,940          | \$0         | \$0          |
| 21             | COMMUNITY MH                   | 308        | \$33,621             | \$33,621             | \$0         | \$0          |
| 26             | MENTAL HOSPITAL                | 1          | \$222,312            | \$222,312            | \$0         | \$0          |
| 29             | PSYCHOLOGIST                   | 247        | \$56,458             | \$56,458             | \$0         | \$0          |
| 30             | SCREENING CENTER               | 11         | \$1,501              | \$1,501              | \$0         | \$0          |
| 31             | HEARING AID DEALER             | 20         | \$21,776             | \$21,776             | \$0         | \$0          |
| 32             | OCCUPATIONAL THERAPIST         | 211        | \$89,899             | \$89,899             | \$0         | \$0          |
| 34             | ORTHOPEDIC SHOE DEALER         | 34         | \$9,864              | \$9,864              | \$0         | \$0          |
| 35             | MATERNAL HEALTH CENTER         | 206        | \$37,363             | \$37,363             | \$0         | \$0          |
| 36             | AMBULATORY SURGICAL CENTER     | 3,089      | \$1,925,878          | \$1,925,878          | \$0         | \$0          |
| 42             | MEP CASE MANAGER               | 28         | \$50,758             | \$50,758             | \$0         | \$0          |
| 45             | HOSPICE                        | 127        | \$541,773            | \$541,773            | \$0         | \$0          |
| 47             | HIPP                           | 564        | \$424,160            | \$424,160            | \$0         | \$0          |
| 53             | MENT HLTH SUBSTANCE ABUSE PLN  | 168,441    | \$17,268,479         | \$17,268,479         | \$0         | \$0          |
| 62             | BEHAVIORAL HEALTH              | 9          | \$1,144              | \$1,144              | \$0         | \$0          |
| 63             | REMEDIAL SERVICES              | 2          | \$573                | \$573                | \$0         | \$0          |
| 69             | INDEPENDENT SPEECH PATHOLOGIST | 6          | \$515                | \$515                | \$0         | \$0          |
| 71             | HEALTH HOME PROV               | 528        | \$88,888             | \$88,888             | \$0         | \$0          |
| 72             | PUBLIC HEALTH AGENCIES         | 341        | \$16,408             | \$16,408             | \$0         | \$0          |
| 73             | SPMI SED PROVIDER              | 3,545      | \$2,873,526          | \$2,873,526          | \$0         | \$0          |
| 74             | IHAWP HMO PROVIDER             | 28,083     | \$2,605,116          | \$2,605,116          | \$0         | \$0          |
| 75             | IHAWP QHP PROVIDER             | 176,023    | \$29,343,026         | \$29,343,026         | \$0         | \$0          |
| 76             | ACCOUNTABLE CARE ORGANIZATIONS | 59,153     | \$2,466,152          | \$2,466,152          | \$0         | \$0          |
| 99             | WAIVER                         | 89         | \$22,710             | \$22,710             | \$0         | \$0          |
| <b>TOTAL</b>   |                                |            | <b>\$194,376,124</b> | <b>\$194,376,124</b> | <b>\$0</b>  | <b>\$0</b>   |

**Notes**

- The above data is based on the provider type rendering treatment rather than the provider type paid for the service.
- Non-recipient payments such as disproportionate share hospital (DSH) payments and graduate medical education payments are excluded.
- The Mental Health Substance Abuse Plan (Provider Type 53 - Iowa Plan payments) is not a mandatory or optional service. Rather, the Iowa Plan contractor acts as a payer of Medicaid services. Based on the distribution of expenditures for the population covered, it is estimated that 31% of adult expenditures paid through the Iowa Plan are for optional services.
- The Qualified Health Plan (Provider Type 75) is not a mandatory or optional service. Rather, the Qualified Health Plans acts as a payer of Medicaid services for Marketplace Choice Plan members. Based on the distribution of expenditures for the population covered, it is estimated that 28% of expenditures paid through the HMO are for optional services.

Source: Iowa Department of Human Services

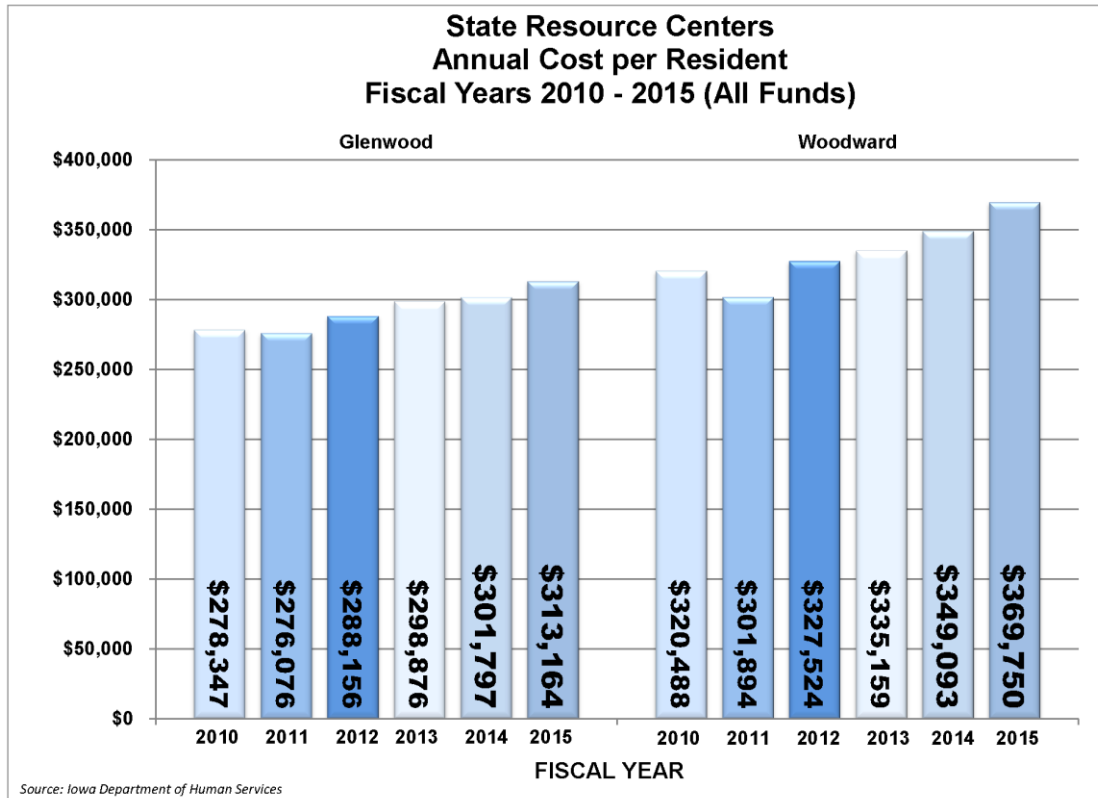
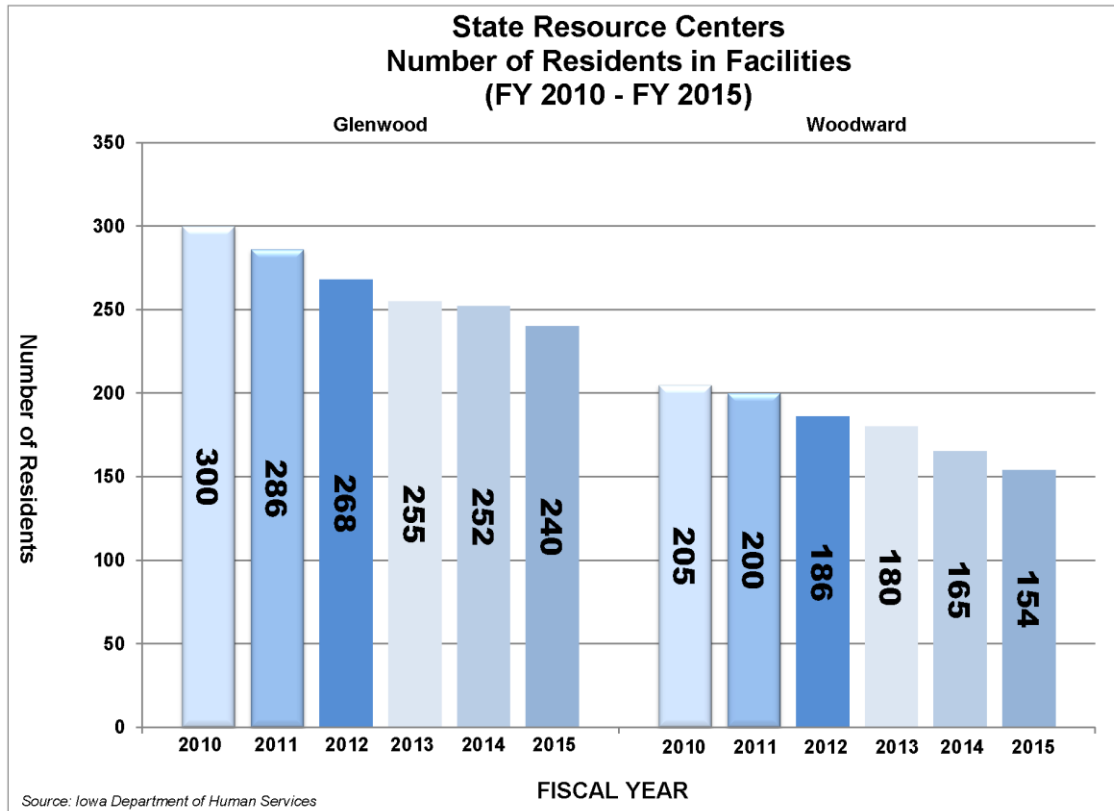


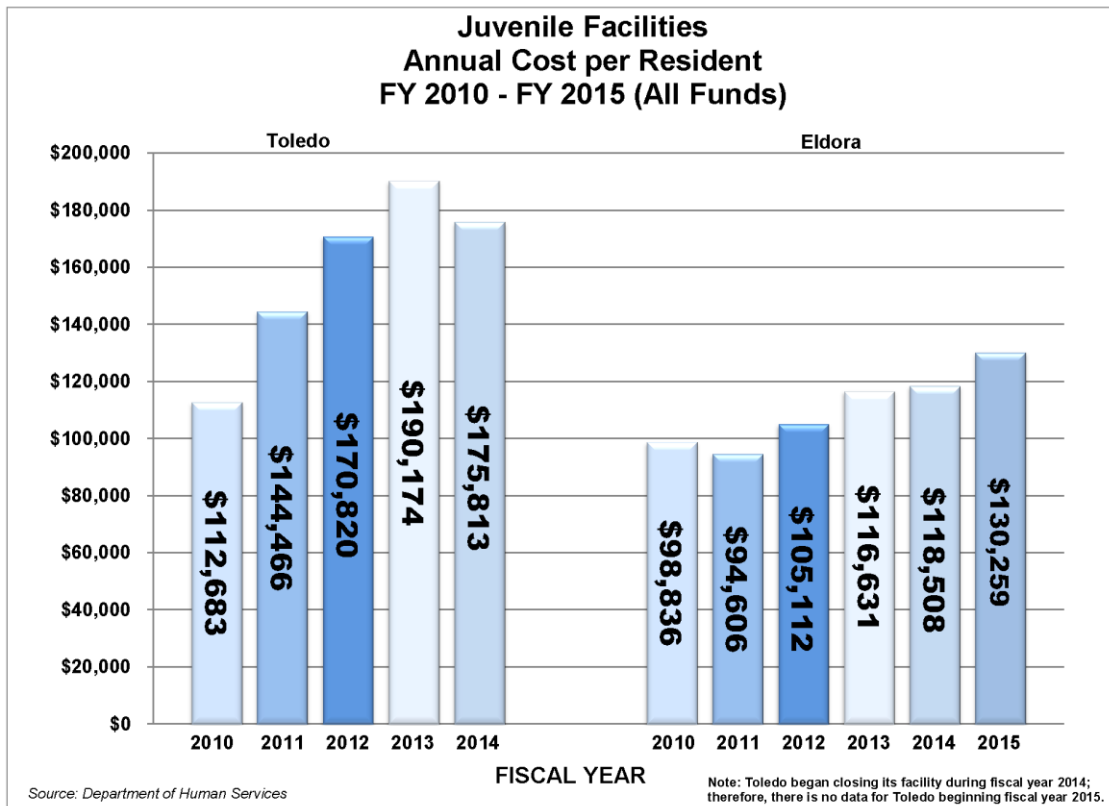
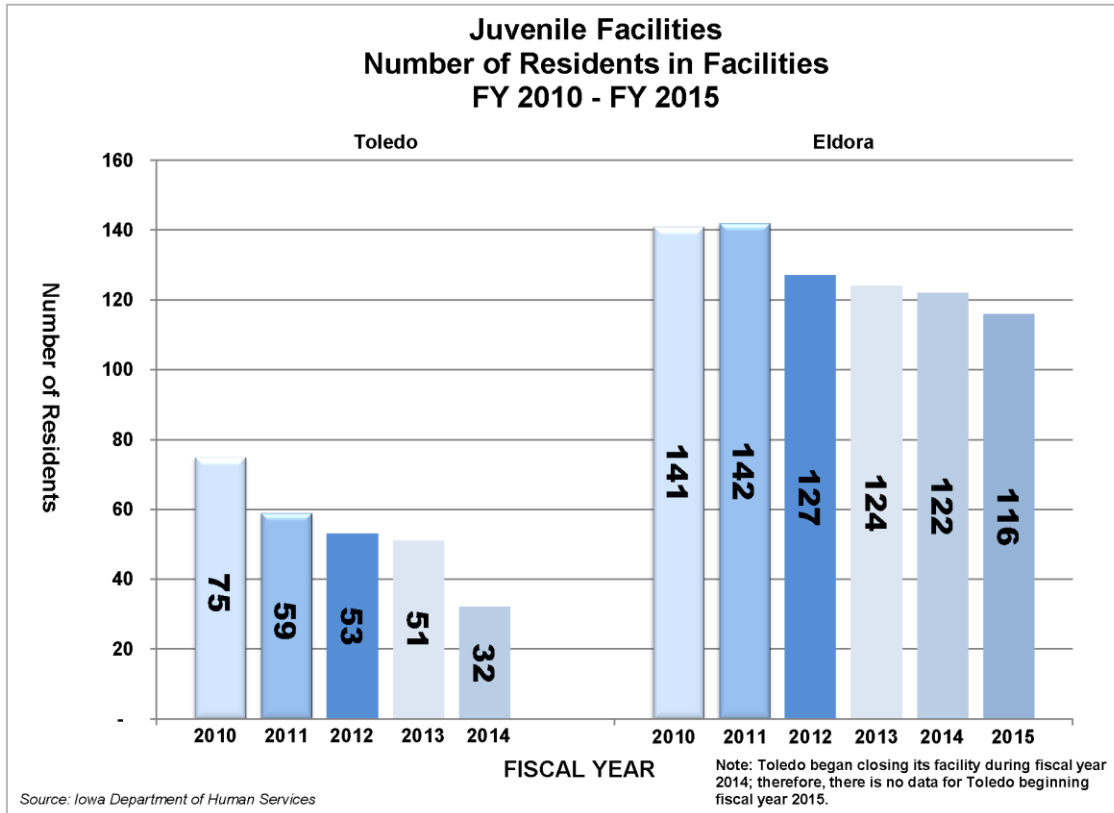
**Iowa Department of Human Services**  
**Optional Services Analysis, Adults Only (Age 21 and Over)**  
**Actual SFY15 Expenditures**  
**Traditional Medicaid and the Health and Wellness Plan**

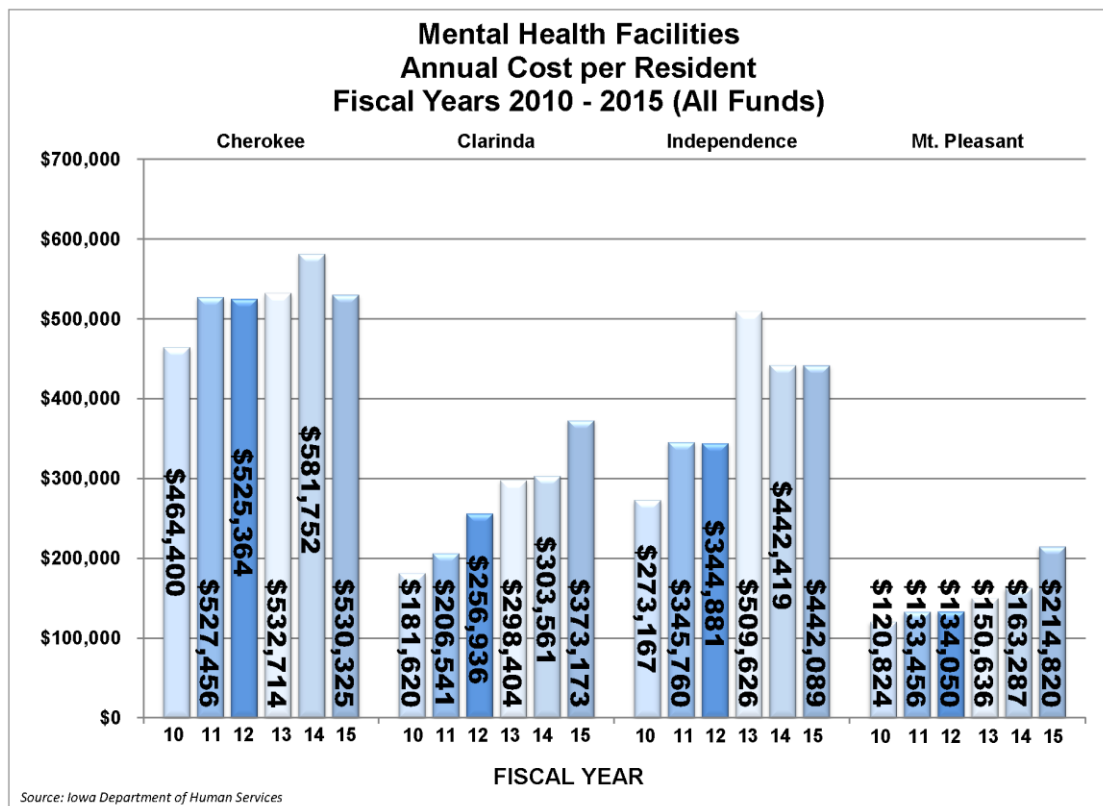
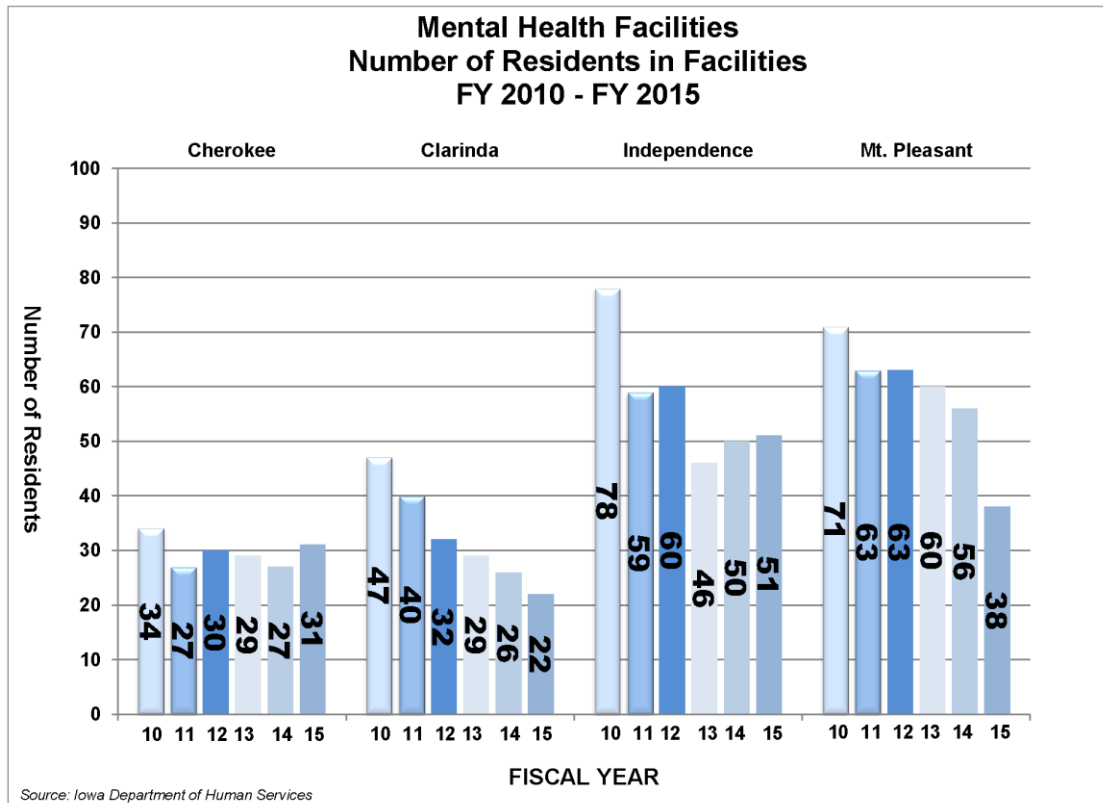
| Provider Type | Provider Description           | SFY15 Payments |                        |                        |                      |              |
|---------------|--------------------------------|----------------|------------------------|------------------------|----------------------|--------------|
|               |                                | Recipients     | Total                  | Federal                | State Funds          | County/Other |
| 04            | DENTIST                        | 58,349         | \$23,723,585           | \$13,385,094           | \$10,338,491         | \$0          |
| 05            | PODIATRIST                     | 28,259         | \$4,133,709            | \$2,929,772            | \$1,203,937          | \$0          |
| 06            | OPTOMETRIST                    | 67,862         | \$6,351,210            | \$4,404,215            | \$1,946,996          | \$0          |
| 07            | OPTICIAN                       | 10,461         | \$547,403              | \$331,842              | \$215,561            | \$0          |
| 08            | PHARMACY                       | 237,018        | \$280,394,569          | \$207,740,359          | \$72,654,210         | \$0          |
| 09            | HOME HEALTH AGENCY             | 18,250         | \$93,918,497           | \$53,468,703           | \$40,449,794         | \$0          |
| 11            | AMBULANCE                      | 27,806         | \$7,168,248            | \$4,867,027            | \$2,301,220          | \$0          |
| 12            | MEDICAL SUPPLIES               | 50,338         | \$41,661,433           | \$26,285,916           | \$15,375,517         | \$0          |
| 14            | CLINIC                         | 936            | \$5,617,273            | \$3,279,700            | \$2,337,573          | \$0          |
| 15            | PHYSICAL THERAPIST             | 7,734          | \$3,193,667            | \$2,518,450            | \$675,217            | \$0          |
| 16            | CHIROPRACTOR                   | 32,191         | \$5,648,930            | \$4,274,420            | \$1,374,510          | \$0          |
| 17            | AUDIOLOGIST                    | 4,788          | \$1,657,543            | \$959,417              | \$698,126            | \$0          |
| 19            | REHAB AGENCY                   | 2,029          | \$1,316,389            | \$920,003              | \$396,386            | \$0          |
| 20            | INTERMEDIATE CARE FACILITY     | 20,279         | \$584,111,982          | \$327,330,724          | \$256,781,258        | \$0          |
| 21            | COMMUNITY MH                   | 9,916          | \$1,253,590            | \$716,072              | \$537,519            | \$0          |
| 24            | HEALTH MAINTENANCE ORGAN       | 21,794         | \$3,289,476            | \$1,840,133            | \$1,449,343          | \$0          |
| 25            | ICF MR STATE                   | 403            | \$116,230,651          | \$65,019,426           | \$51,211,225         | \$0          |
| 26            | MENTAL HOSPITAL                | 24             | \$4,658,724            | \$2,704,041            | \$1,954,683          | \$0          |
| 27            | COMMUNITY BASED ICF/MR         | 1,302          | \$133,245,297          | \$74,537,419           | \$58,707,878         | \$0          |
| 29            | PSYCHOLOGIST                   | 2,577          | \$506,099              | \$307,987              | \$198,112            | \$0          |
| 30            | SCREENING CENTER               | 110            | \$5,192                | \$3,566                | \$1,626              | \$0          |
| 31            | HEARING AID DEALER             | 950            | \$438,446              | \$254,861              | \$183,585            | \$0          |
| 32            | OCCUPATIONAL THERAPIST         | 437            | \$152,903              | \$125,143              | \$27,760             | \$0          |
| 34            | ORTHOPEDIC SHOE DEALER         | 426            | \$100,712              | \$60,684               | \$40,028             | \$0          |
| 35            | MATERNAL HEALTH CENTER         | 4,171          | \$842,808              | \$487,929              | \$354,879            | \$0          |
| 36            | AMBULATORY SURGICAL CENTER     | 8,835          | \$4,011,753            | \$3,092,717            | \$919,037            | \$0          |
| 41            | PSYCH MEDICAL INST CHILDREN    | 21             | \$2,517,461            | \$1,408,268            | \$1,109,193          | \$0          |
| 42            | MEP CASE MANAGER               | 10,506         | \$32,039,608           | \$17,945,320           | \$14,094,287         | \$0          |
| 45            | HOSPICE                        | 6,814          | \$29,061,133           | \$16,495,503           | \$12,565,630         | \$0          |
| 47            | HIPP                           | 1,388          | \$1,482,602            | \$1,016,252            | \$466,350            | \$0          |
| 48            | CLINICAL SOCIAL WORKER         | 470            | \$107,706              | \$60,251               | \$47,455             | \$0          |
| 52            | NURSING FACILITY - MENTAL ILL  | 143            | \$8,466,907            | \$4,736,388            | \$3,730,519          | \$0          |
| 53            | MENT HLTH SUBSTANCE ABUSE PLN  | 399,441        | \$129,912,735          | \$80,281,676           | \$49,631,059         | \$0          |
| 58            | PACE                           | 315            | \$9,926,872            | \$5,553,092            | \$4,373,780          | \$0          |
| 60            | INSTITUTIONAL - GENERAL        | 0              | \$0                    | \$0                    | \$0                  | \$0          |
| 61            | OTHER PRACTITIONER - GENERAL   | 29             | \$2,863,597            | \$1,601,896            | \$1,261,701          | \$0          |
| 62            | BEHAVIORAL HEALTH              | 405            | \$86,383               | \$48,827               | \$37,556             | \$0          |
| 63            | REMEDIAL SERVICES              | 33             | \$55,253               | \$31,161               | \$24,092             | \$0          |
| 64            | HABILITATION SERVICES          | 3,720          | (\$117,778)            | (\$65,885)             | (\$51,893)           | \$0          |
| 69            | INDEPENDENT SPEECH PATHOLOGIST | 21             | \$33,604               | \$19,025               | \$14,579             | \$0          |
| 71            | HEALTH HOME PROV               | 6,623          | \$1,633,510            | \$952,949              | \$680,560            | \$0          |
| 72            | PUBLIC HEALTH AGENCIES         | 872            | \$37,266               | \$28,076               | \$9,190              | \$0          |
| 73            | SPMI SED PROVIDER              | 19,983         | \$26,307,972           | \$15,982,755           | \$10,325,217         | \$0          |
| 74            | IHAWP HMO PROVIDER             | 29,055         | \$3,691,243            | \$3,212,695            | \$478,547            | \$0          |
| 75            | IHAWP QHP PROVIDER             | 187,020        | \$32,088,006           | \$30,878,567           | \$1,209,438          | \$0          |
| 76            | ACCOUNTABLE CARE ORGANIZATIONS | 71,936         | \$3,063,060            | \$2,800,062            | \$262,998            | \$0          |
| 99            | WAIVER                         | 23,736         | \$552,471,830          | \$309,062,748          | \$243,409,082        | \$0          |
| <b>TOTAL</b>  |                                |                | <b>\$2,159,909,057</b> | <b>\$1,293,895,247</b> | <b>\$866,013,810</b> | <b>\$0</b>   |

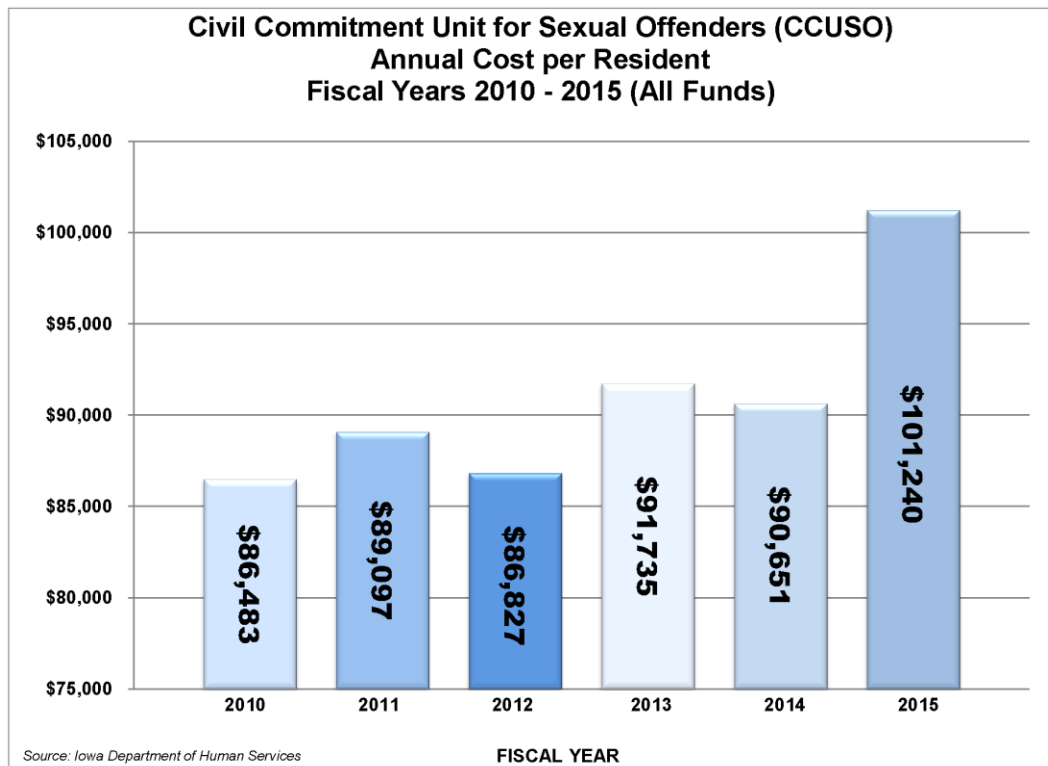
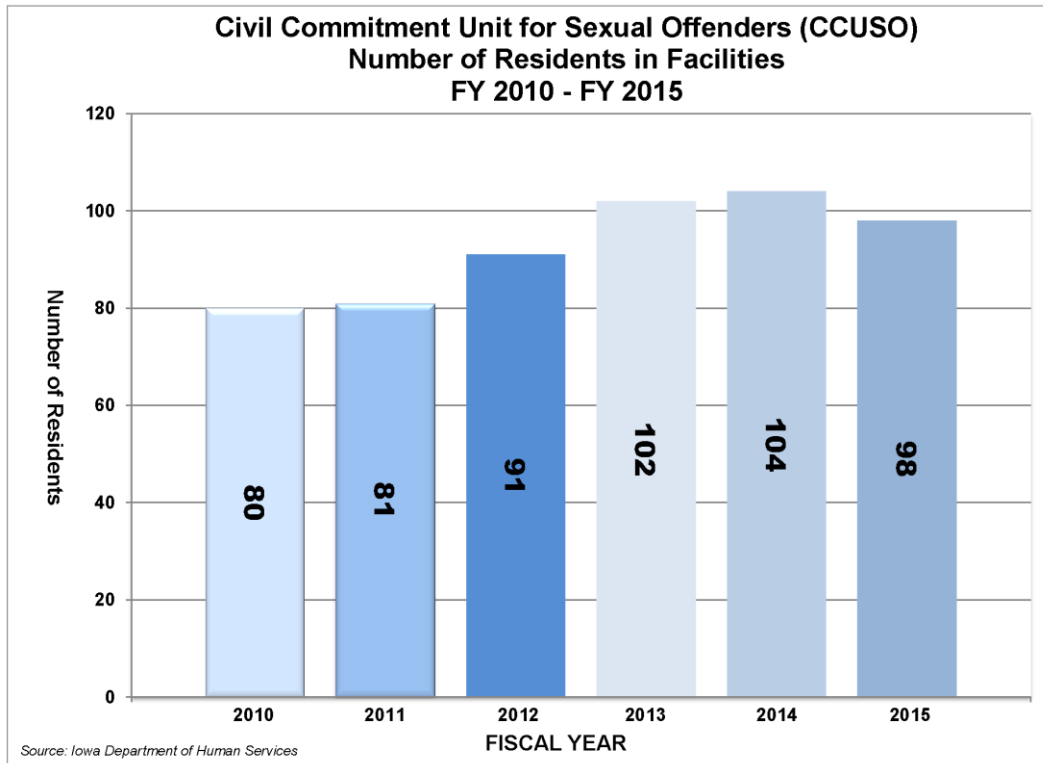
**Notes**

- The above data is based on the provider type rendering treatment rather than the provider type paid for the service.
- Non-recipient payments such as disproportionate share hospital (DSH) payments and graduate medical education payments are excluded.
- The State Resource Center appropriations, rather than the Medical Assistance appropriation, fund the majority of the state share of Provider Type 25.
- The State Mental Health Institute appropriations finance a portion of the state share for provider types 41 and 52.
- The Health Maintenance Organization provider types (Provider Type 24 and 74) are not mandatory or optional services. Rather, the HMO acts as a payer of Medicaid services. Payments were assigned to the mandatory and optional categories based on the distribution of expenditures for the population covered.
- The Mental Health Substance Abuse Plan (Provider Type 53 - Iowa Plan payments) is not a mandatory or optional service. Rather, the Iowa Plan contractor acts as a payer of Medicaid services. Payments were assigned to the mandatory and optional categories based on the distribution of expenditures for the population covered.
- The Qualified Health Plan (Provider Type 75) is not a mandatory or optional service. Rather, the Qualified Health Plans acts as a payer of Medicaid services for Marketplace Choice Plan members. Payments were assigned to the mandatory and optional categories based on the distribution of expenditures for the population covered.

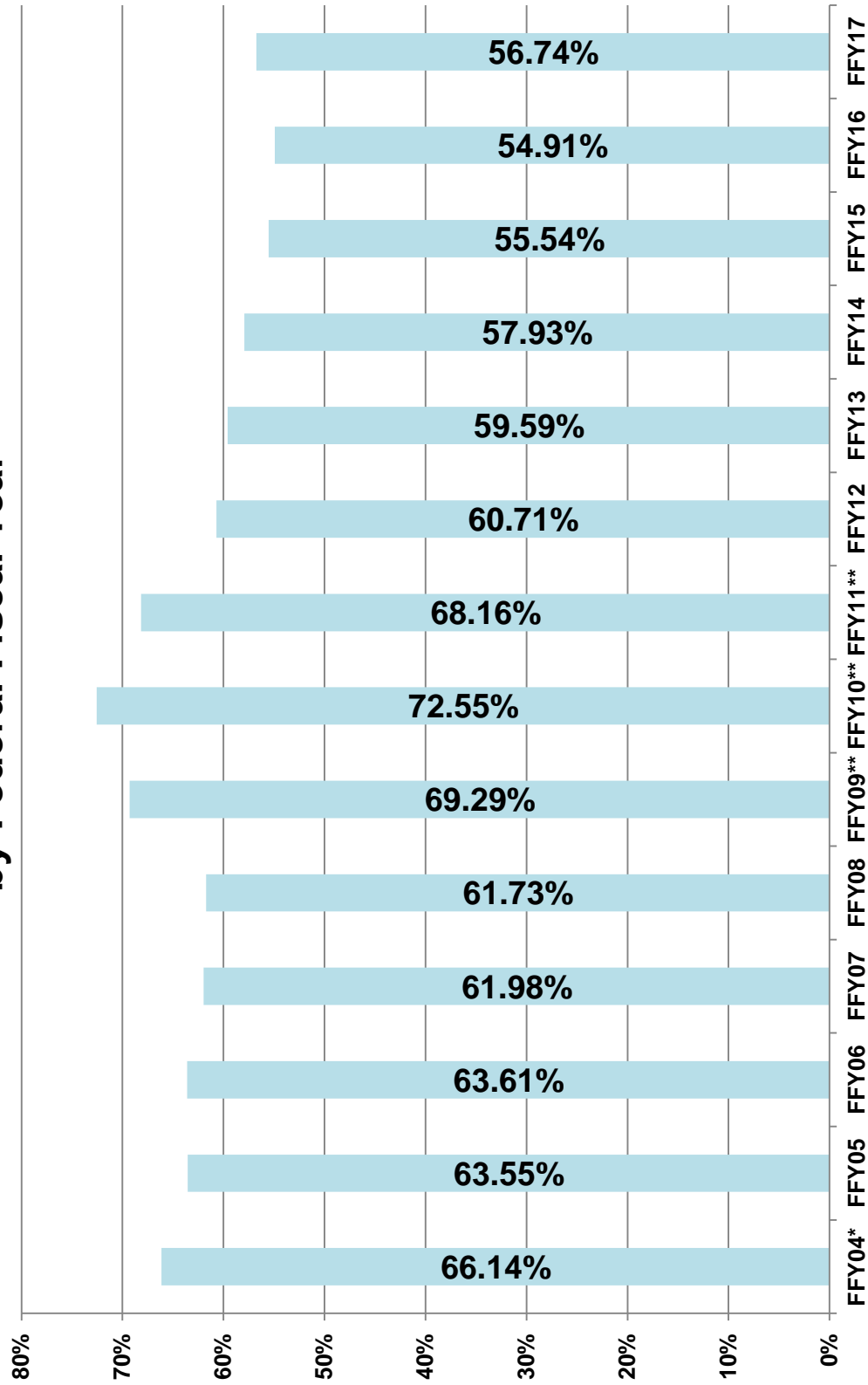








## Federal Medical Assistance Percentages (FMAP) for Medical Assistance by Federal Fiscal Year

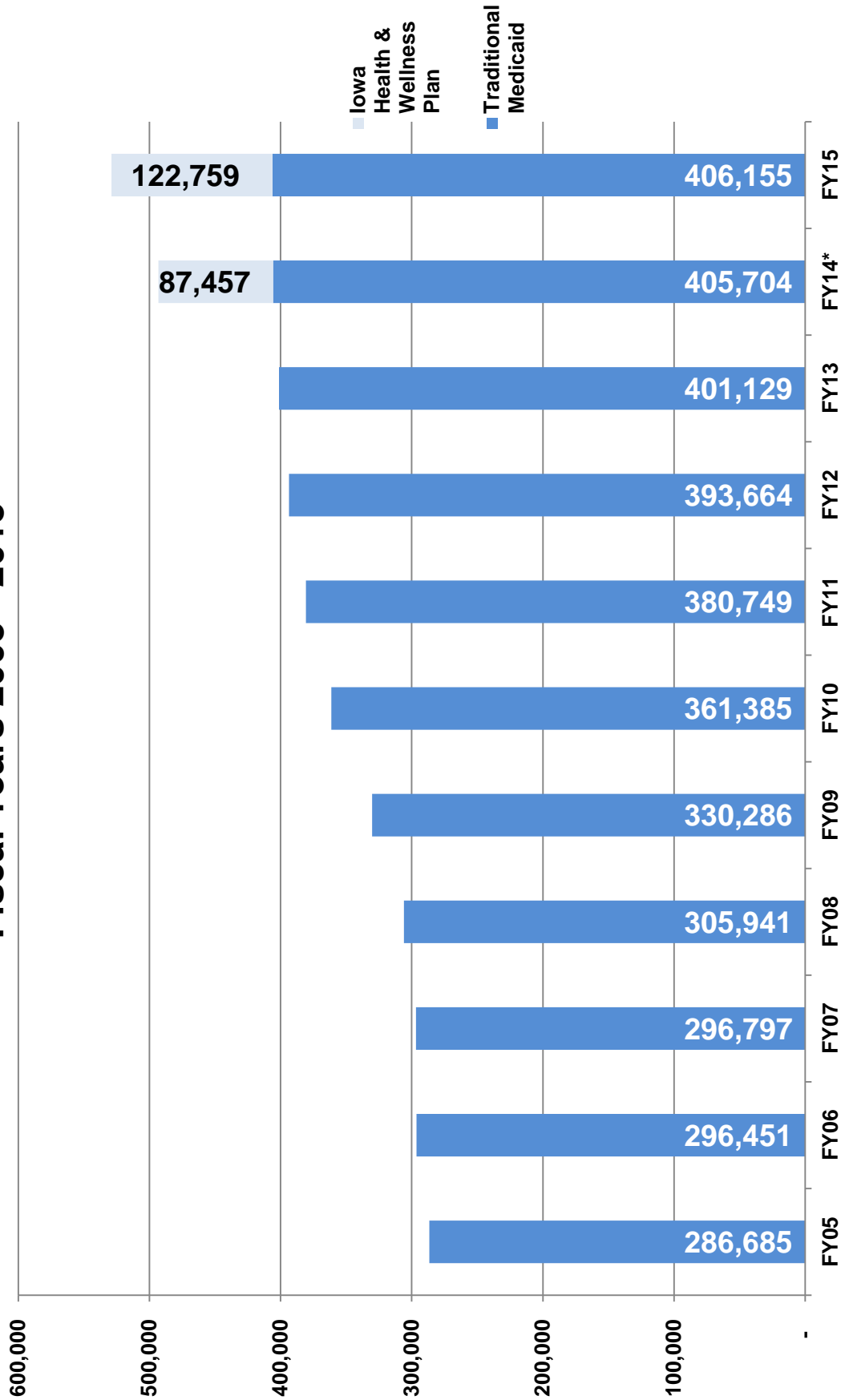


\*FFY04 includes the calculations pursuant to the Jobs and Growth Tax Relief Reconciliation Act of 2003.

\*\*FFY09-FFY11 includes the calculations pursuant to the American Recovery and REinvestment Act of 2009.

Source: Iowa Department of Human Services

## Medicaid Enrollment Fiscal Years 2005 - 2015



\* Edited FY14 data in November 2015 to include Iowa Health and Wellness Plan (IHAWP) presumptive eligibility population. Also, the IHAWP population is an average over a six-month period since the program began January 1, 2014.

Source: Department of Human Services

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# **GRAPHS AND SUPPORT DOCUMENTS**

## **CORRECTIONS**

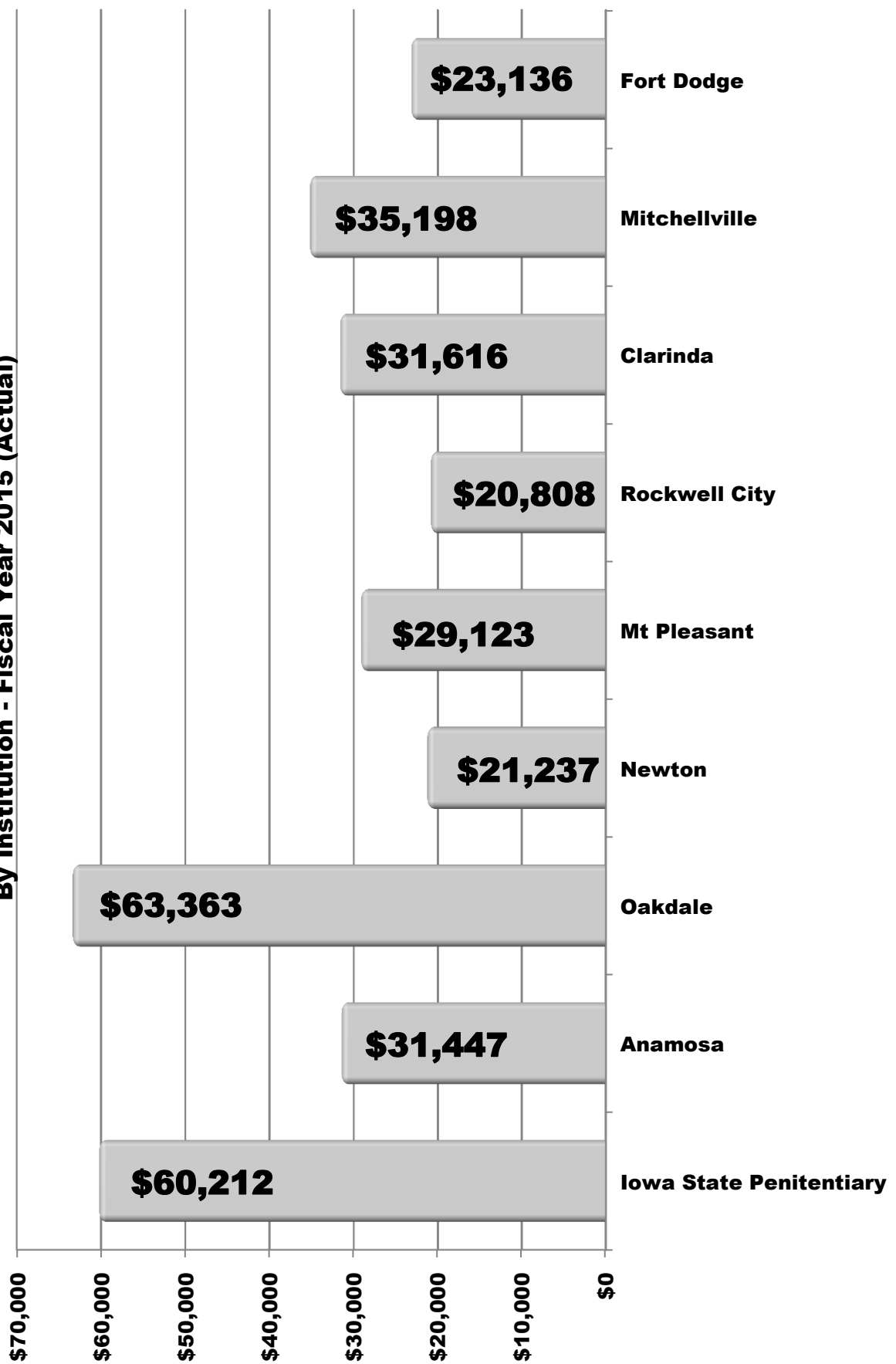
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**Department of Corrections  
Cost per Year per Inmate  
By Correctional Institution  
FY2015 (Actual)**

| Correctional Institution      | Total Cost           | Number of Inmates | Cost Per Year    |
|-------------------------------|----------------------|-------------------|------------------|
| Iowa State Penitentiary       | \$43,650,453         | 725               | \$60,212         |
| Anamosa                       | \$33,954,151         | 1,080             | \$31,447         |
| Oakdale                       | \$59,489,157         | 939               | \$63,363         |
| Newton                        | \$27,467,489         | 1,293             | \$21,237         |
| Mt Pleasant                   | \$25,122,925         | 863               | \$29,123         |
| Rockwell City                 | \$10,205,218         | 490               | \$20,808         |
| Clarinda                      | \$27,595,563         | 873               | \$31,616         |
| Mitchellville                 | \$22,758,614         | 647               | \$35,198         |
| Fort Dodge                    | \$29,732,383         | 1,285             | \$23,136         |
| <b>Total</b><br>*Average Cost | <b>\$279,975,953</b> | <b>8,195</b>      | <b>\$34,166*</b> |

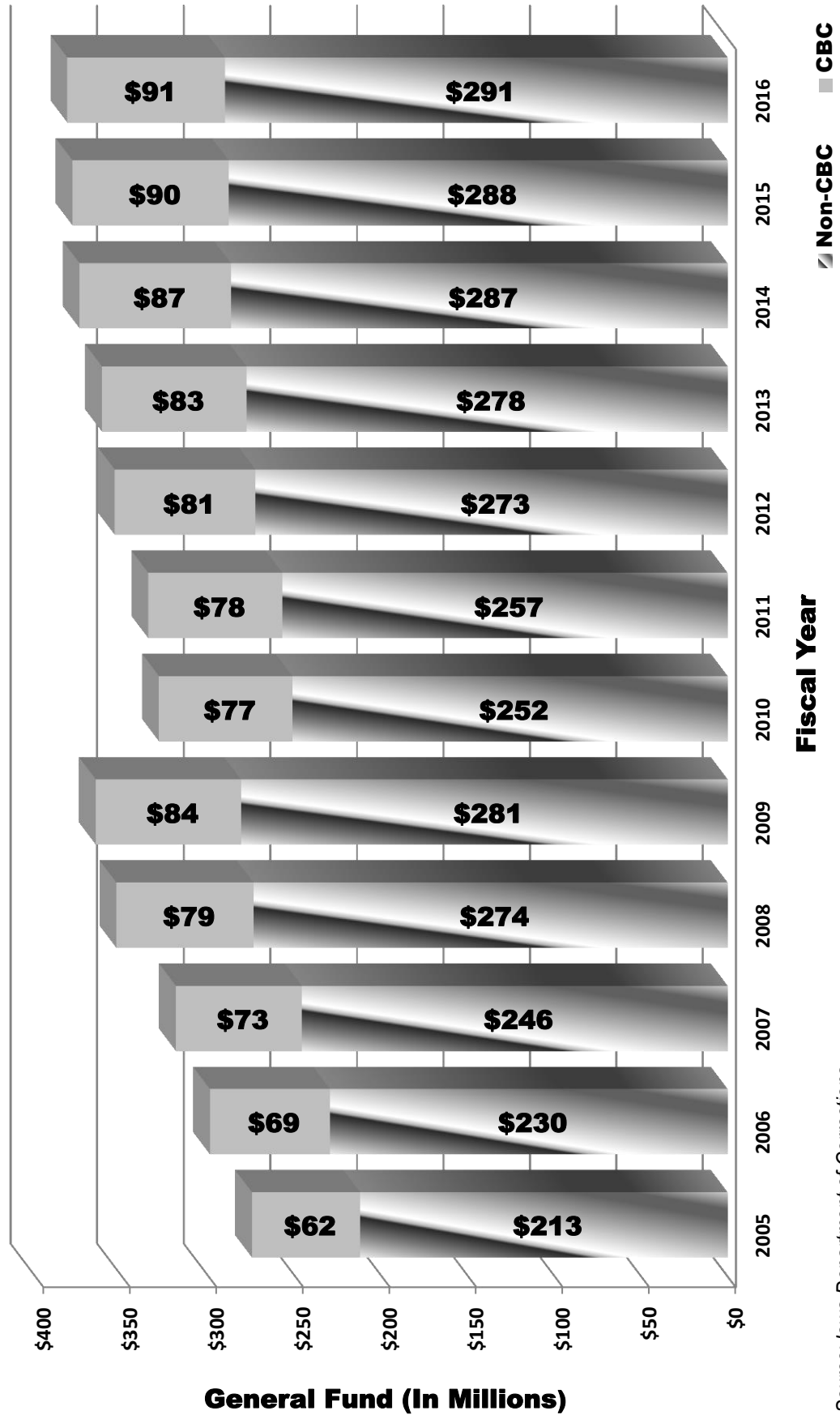
Source: Iowa Department of Corrections

**Department of Corrections  
Cost per Year per Inmate  
By Institution - Fiscal Year 2015 (Actual)**



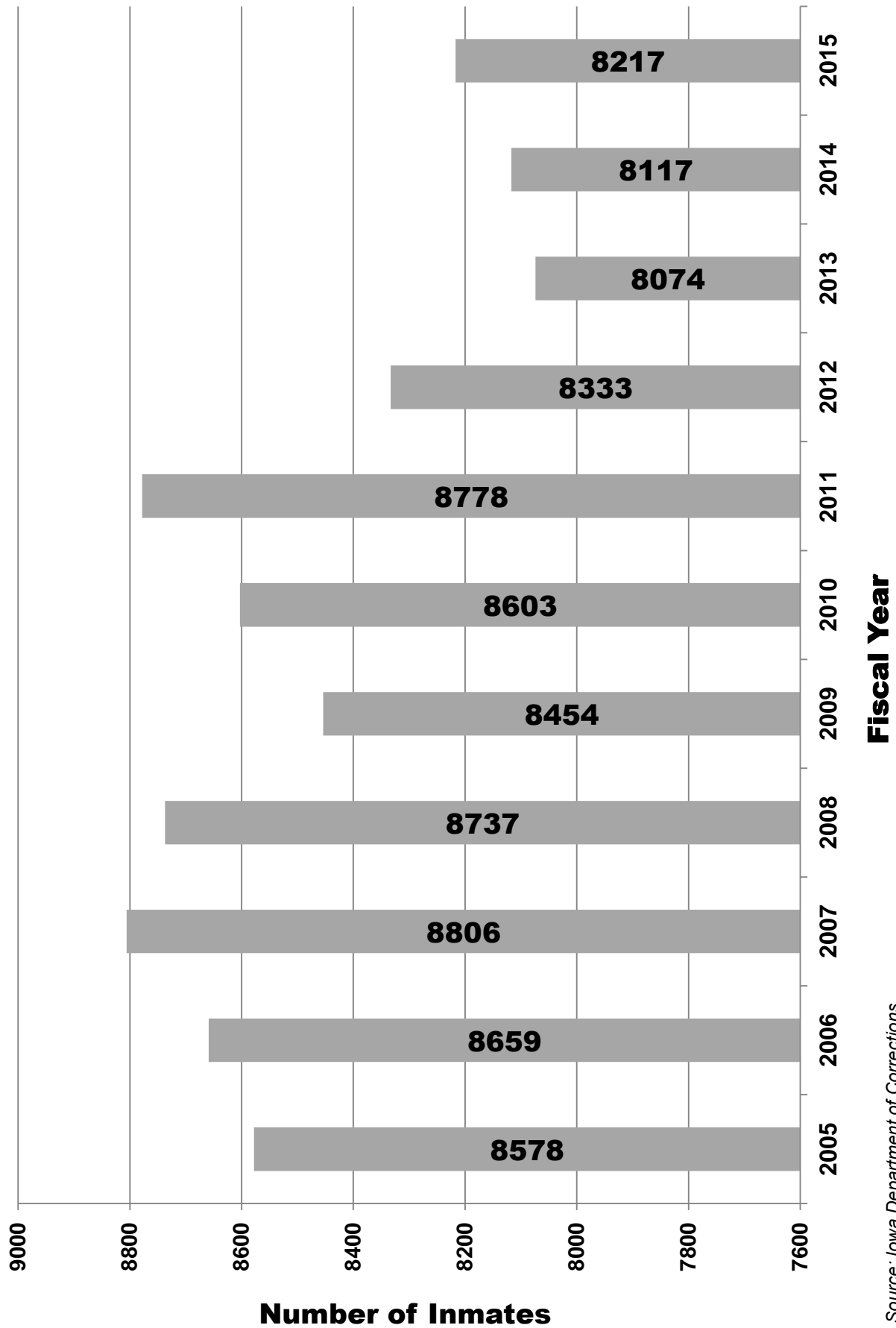
Source: Iowa Department of Corrections

**Department of Corrections  
General Fund Operating Budgets  
Fiscal Years 2005 - 2016 (Estimate)**



Source: Iowa Department of Corrections

## Iowa Prison Population



Source: Iowa Department of Corrections

# **GRAPHS AND SUPPORT DOCUMENTS**

**OTHER**

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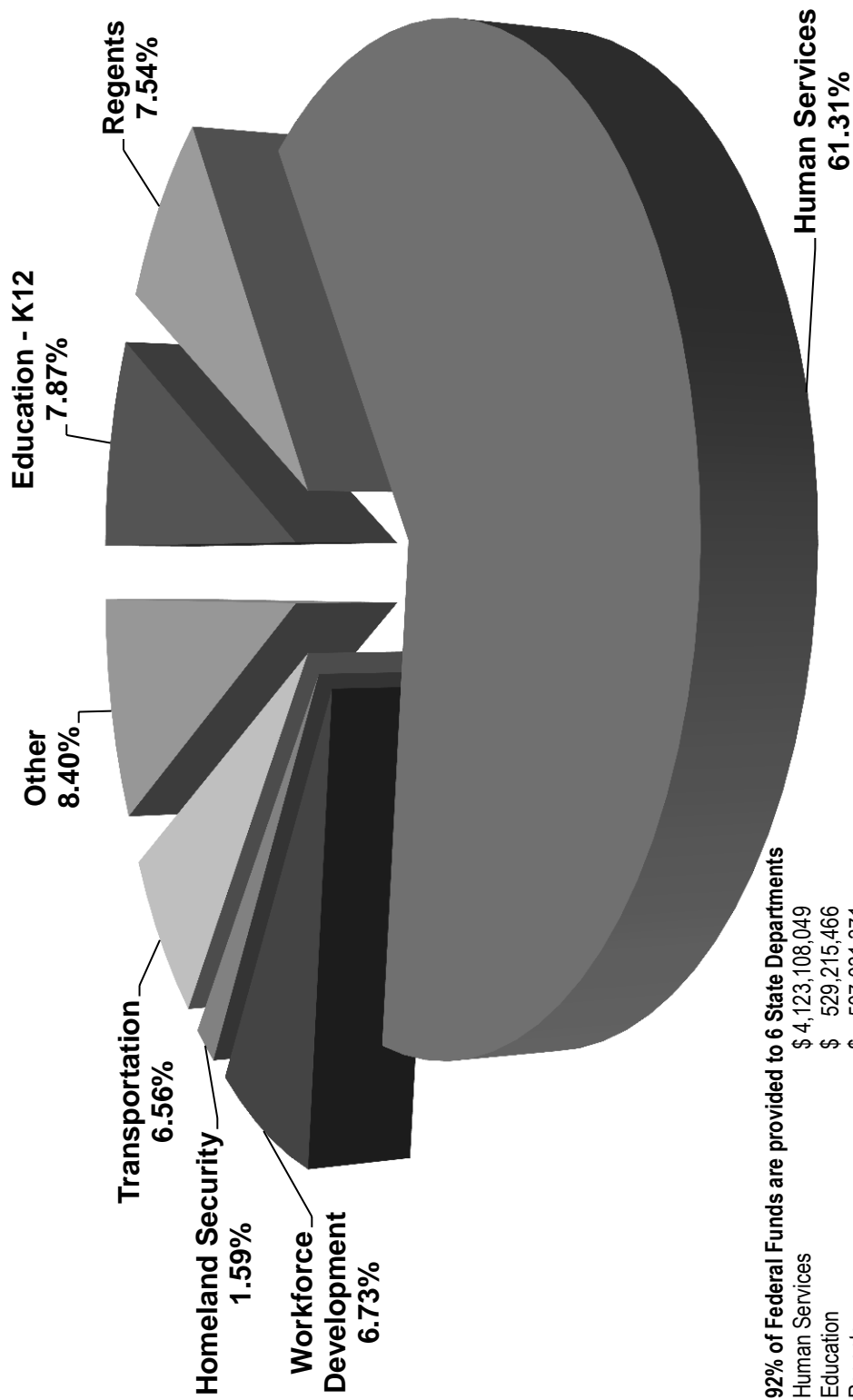


## Federal Funds Report

| <u>Department</u>                   |           | <u>FY15 Actual</u>   |           | <u>FY16 Estimate</u> |           | <u>FY17 Estimate</u> |
|-------------------------------------|-----------|----------------------|-----------|----------------------|-----------|----------------------|
| Administration                      | \$        | -                    | \$        | -                    | \$        | -                    |
| Aging                               | \$        | 17,302,913           | \$        | 16,907,250           | \$        | 16,407,012           |
| Agriculture and Land Stewardship    | \$        | 10,032,431           | \$        | 10,409,445           | \$        | 10,424,039           |
| Attorney General/DOJ                | \$        | 11,588,155           | \$        | 24,233,078           | \$        | 24,233,078           |
| Blind                               | \$        | 5,527,013            | \$        | 6,198,726            | \$        | 5,982,076            |
| Commerce                            |           |                      |           |                      |           |                      |
| Insurance Division                  | \$        | 746,095              | \$        | 845,010              | \$        | 840,010              |
| Utilities Division                  | \$        | 498,488              | \$        | 872,000              | \$        | 872,000              |
| Corrections                         | \$        | 2,179,977            | \$        | 2,043,472            | \$        | 2,043,472            |
| Cultural Affairs                    | \$        | 1,565,104            | \$        | 1,602,304            |           | 1,602,304            |
| Education                           | \$        | 499,252,815          | \$        | 529,215,466          | \$        | 528,196,009          |
| Homeland Security                   | \$        | 240,877,618          | \$        | 106,703,048          | \$        | 72,127,880           |
| Human Rights                        | \$        | 64,363,610           | \$        | 72,108,585           | \$        | 74,108,029           |
| Human Services                      | \$        | 3,888,406,657        | \$        | 4,091,334,730        | \$        | 3,951,483,409        |
| Human Services Capitals             | \$        | 18,779,404           | \$        | 31,773,319           | \$        | 45,692,710           |
| Inspections and Appeals             | \$        | 10,683,692           | \$        | 12,063,127           | \$        | 12,180,771           |
| Iowa Civil Rights Commission        | \$        | 1,256,884            | \$        | 1,566,099            | \$        | 1,262,269            |
| Iowa College Student Aid Commission | \$        | 4,501,133            | \$        | 11,293,795           | \$        | 11,293,795           |
| Iowa Communications Network         | \$        | 676,616              | \$        | -                    | \$        | -                    |
| Iowa Economic Development Authority | \$        | 118,676,496          | \$        | 130,528,190          | \$        | 130,670,268          |
| Iowa Finance Authority              | \$        | 526,823              | \$        | 16,000,000           | \$        | 16,000,000           |
| Iowa Law Enforcement Academy        | \$        | -                    | \$        | -                    | \$        | -                    |
| Iowa Workforce Development          | \$        | 453,372,744          | \$        | 452,942,933          | \$        | 452,942,933          |
| Judicial Branch                     | \$        | 1,978,051            | \$        | 1,873,191            | \$        | -                    |
| Management                          | \$        | 8,331,836            | \$        | -                    | \$        | -                    |
| Natural Resources                   | \$        | 41,990,820           | \$        | 45,093,065           | \$        | 45,093,065           |
| Natural Resources Capitals          | \$        | 526,560              | \$        | -                    | \$        | -                    |
| Office of Drug Control Policy       | \$        | 724,351              | \$        | 5,786,708            | \$        | 5,786,708            |
| Public Defense                      | \$        | 40,461,648           | \$        | 35,338,129           | \$        | 34,840,418           |
| Public Health                       | \$        | 120,384,317          | \$        | 128,473,494          | \$        | 128,473,494          |
| Public Safety                       | \$        | 10,130,813           | \$        | 11,832,213           | \$        | 12,101,671           |
| Regents                             | \$        | 566,662,316          | \$        | 507,031,371          | \$        | 507,072,253          |
| Secretary of State                  | \$        | 5,264                | \$        | 100,000              | \$        | 100,000              |
| Transportation                      | \$        | 514,367,019          | \$        | 441,418,813          | \$        | 441,406,813          |
| Treasurer of State                  | \$        | 648,534              | \$        | 650,000              | \$        | 650,000              |
| Veterans Affairs                    | \$        | 21,805,456           | \$        | 21,535,030           | \$        | 21,610,663           |
| Veterans Affairs Capitals           | \$        | 6,289,864            | \$        | 7,764,743            | \$        | 8,518,474            |
|                                     | <b>\$</b> | <b>6,685,121,517</b> | <b>\$</b> | <b>6,725,537,334</b> | <b>\$</b> | <b>6,564,015,623</b> |

Source: Iowa Department of Management

## Federal Funds Percentage by Department (FY 2016 Estimate)

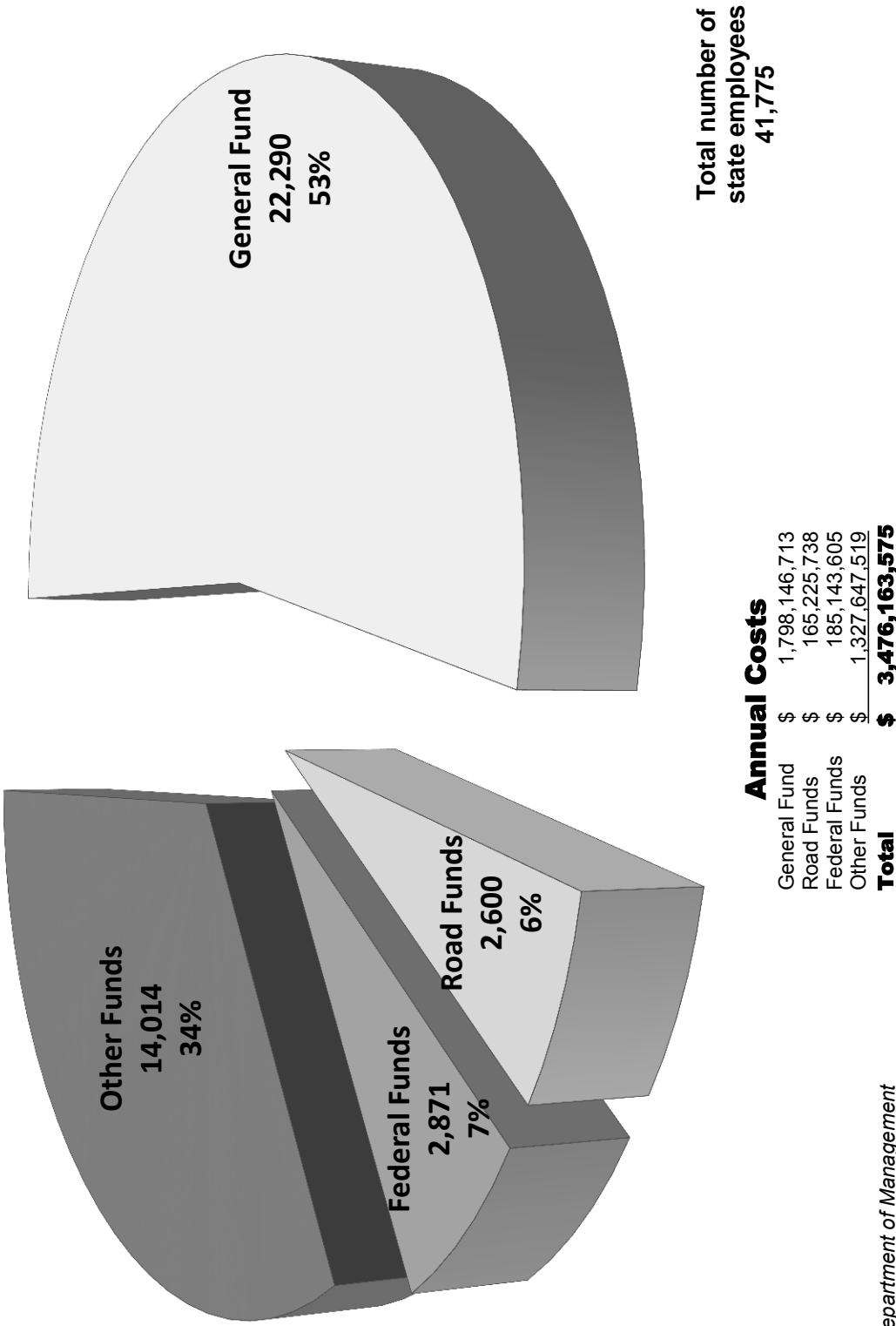


### 92% of Federal Funds are provided to 6 State Departments

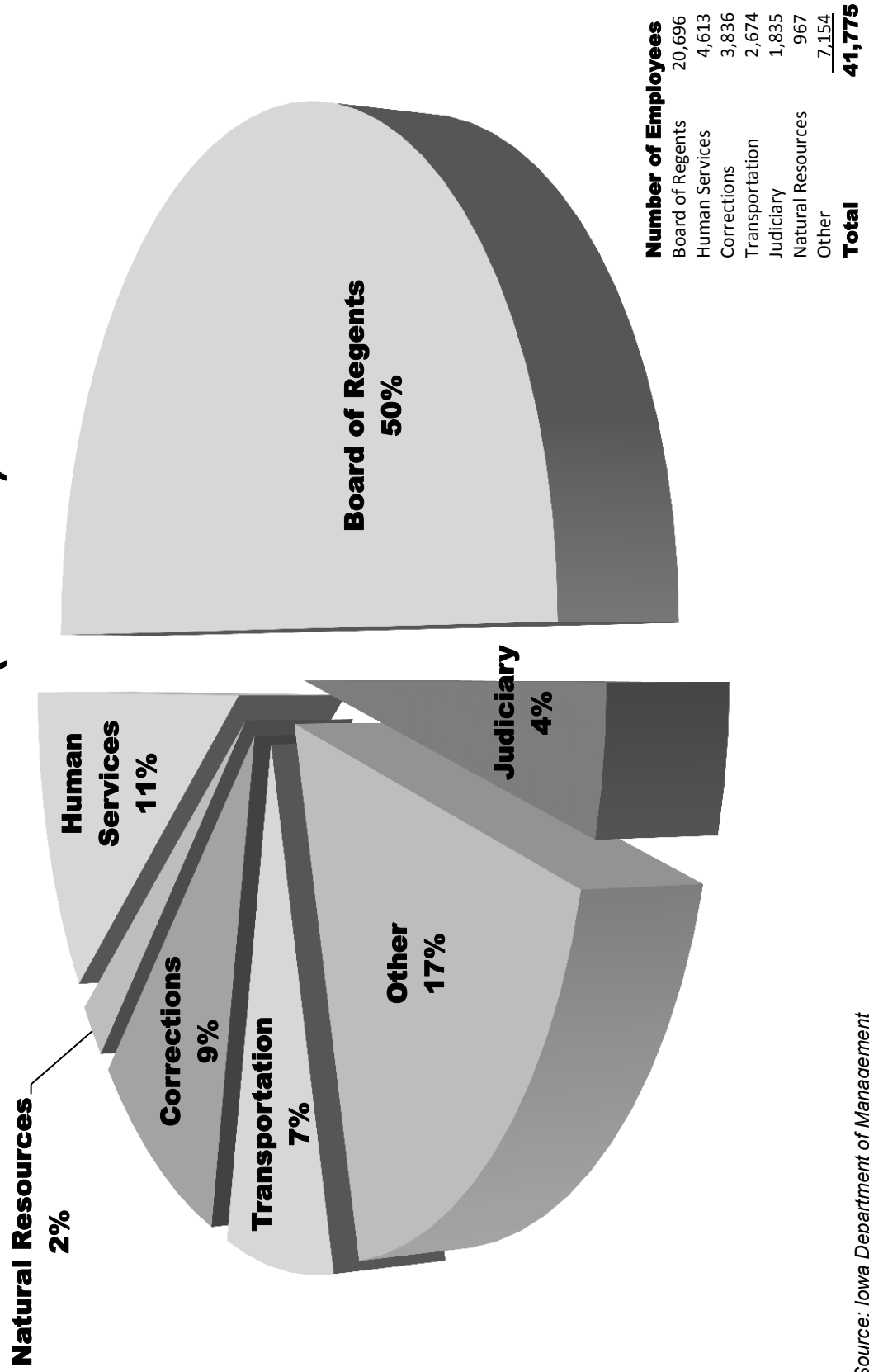
|                       |                         |
|-----------------------|-------------------------|
| Human Services        | \$ 4,123,108,049        |
| Education             | \$ 529,215,466          |
| Regents               | \$ 507,031,371          |
| Workforce Development | \$ 452,942,933          |
| Transportation        | \$ 441,418,813          |
| Homeland Security     | \$ 106,703,048          |
| <b>Total</b>          | <b>\$ 6,160,419,680</b> |

Source: Iowa Department of Management

# **Number of State Emplyees and Costs By Funding Source FY 2015**

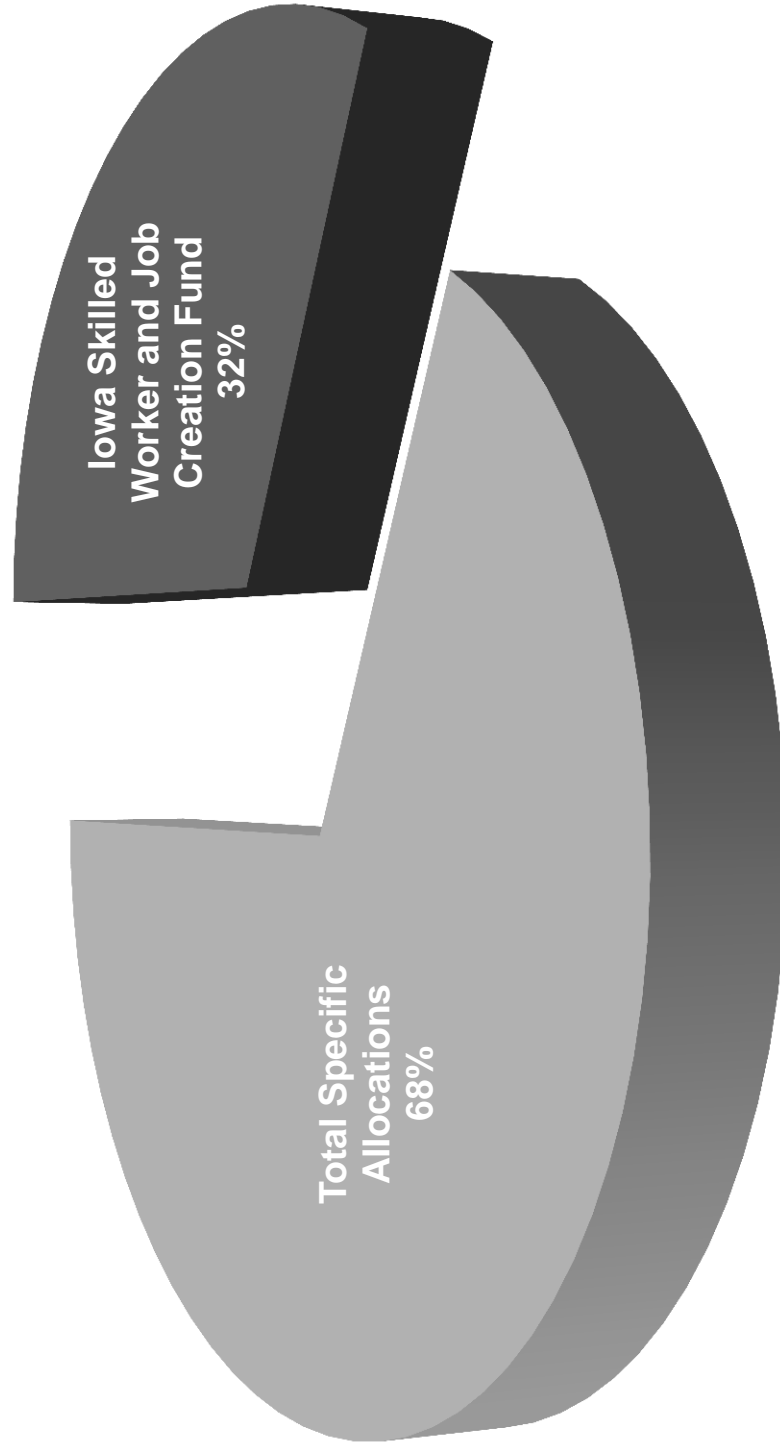


# **Percentage of State Employees By Department As of October 2015 (All Funds)**



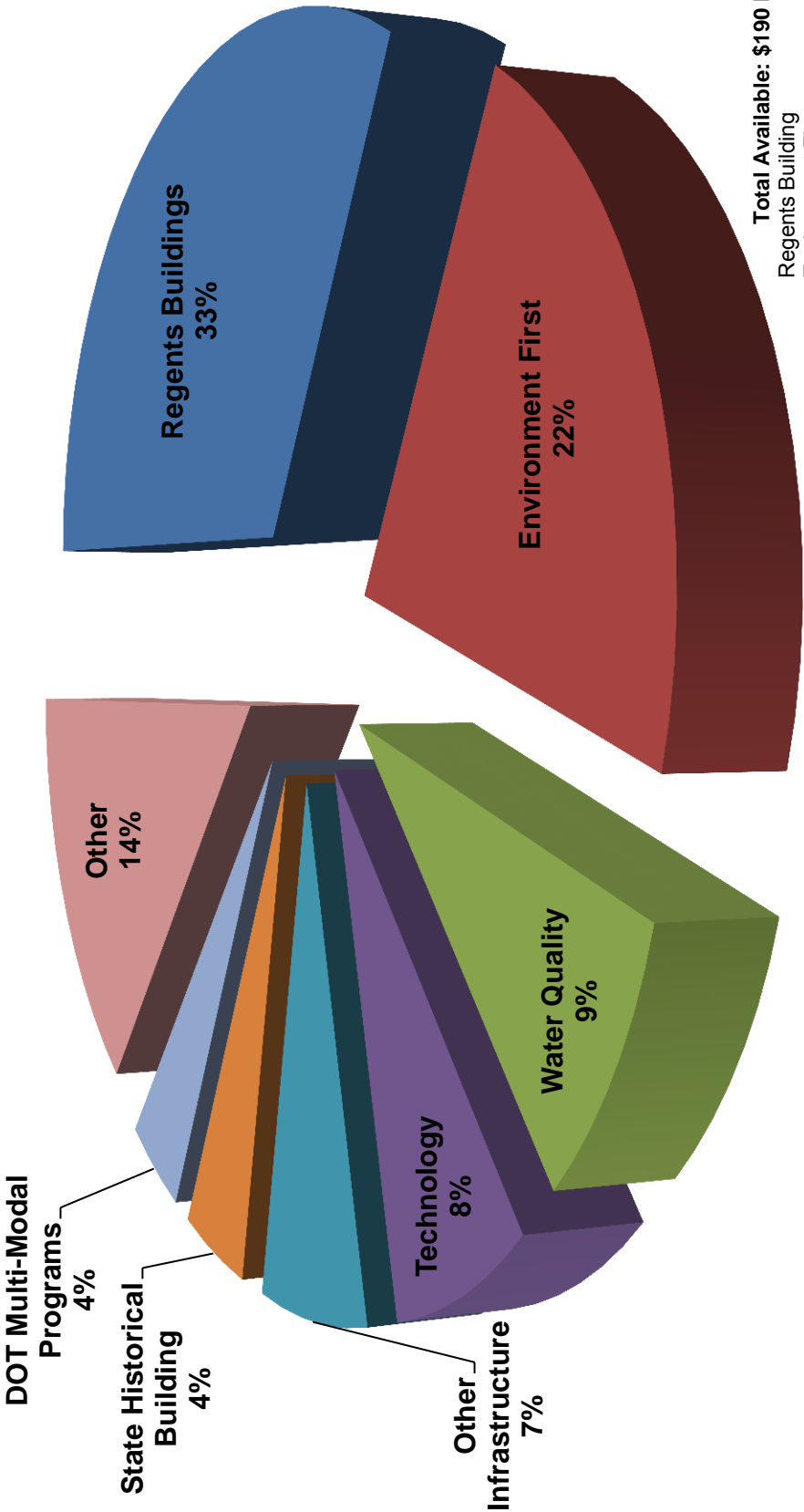
Source: Iowa Department of Management

## Gaming Revenue Distribution Fiscal Year 2017



Source: Iowa Department of Management

# Rebuild Iowa Infrastructure Fund (RIIF) Distribution Fiscal Year 2017 (Governor's Recommendations) (In Millions)

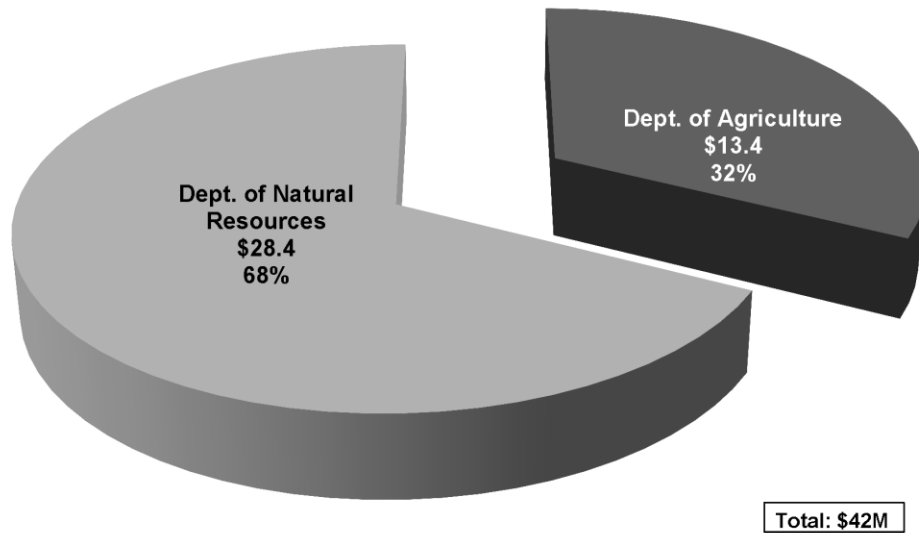


|                                       |                |
|---------------------------------------|----------------|
| <b>Total Available: \$190 Million</b> |                |
| Regents Building                      | \$ 61.9        |
| Environment First                     | \$ 42.0        |
| Water Quality                         | \$ 16.7        |
| Technology                            | \$ 14.7        |
| Other Infrastructure                  | \$ 12.8        |
| State Historical Building             | \$ 7.8         |
| DOT Multi-Modal Programs              | \$ 7.0         |
| Other                                 | \$ 27.1        |
| <b>Total</b>                          | <b>\$190.0</b> |

Source: Iowa Department of Management

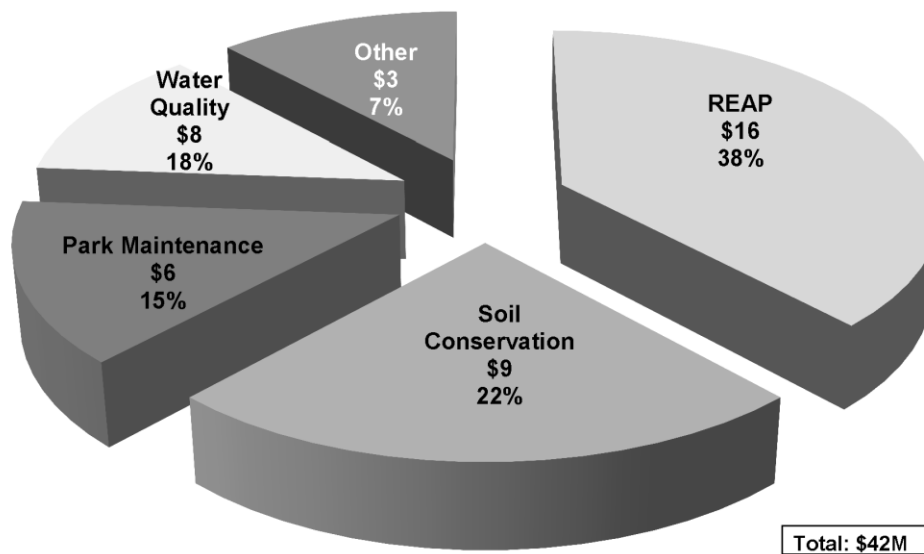
## Environment First Fund (FY2017) (In Millions)

**Distribution By State Department**



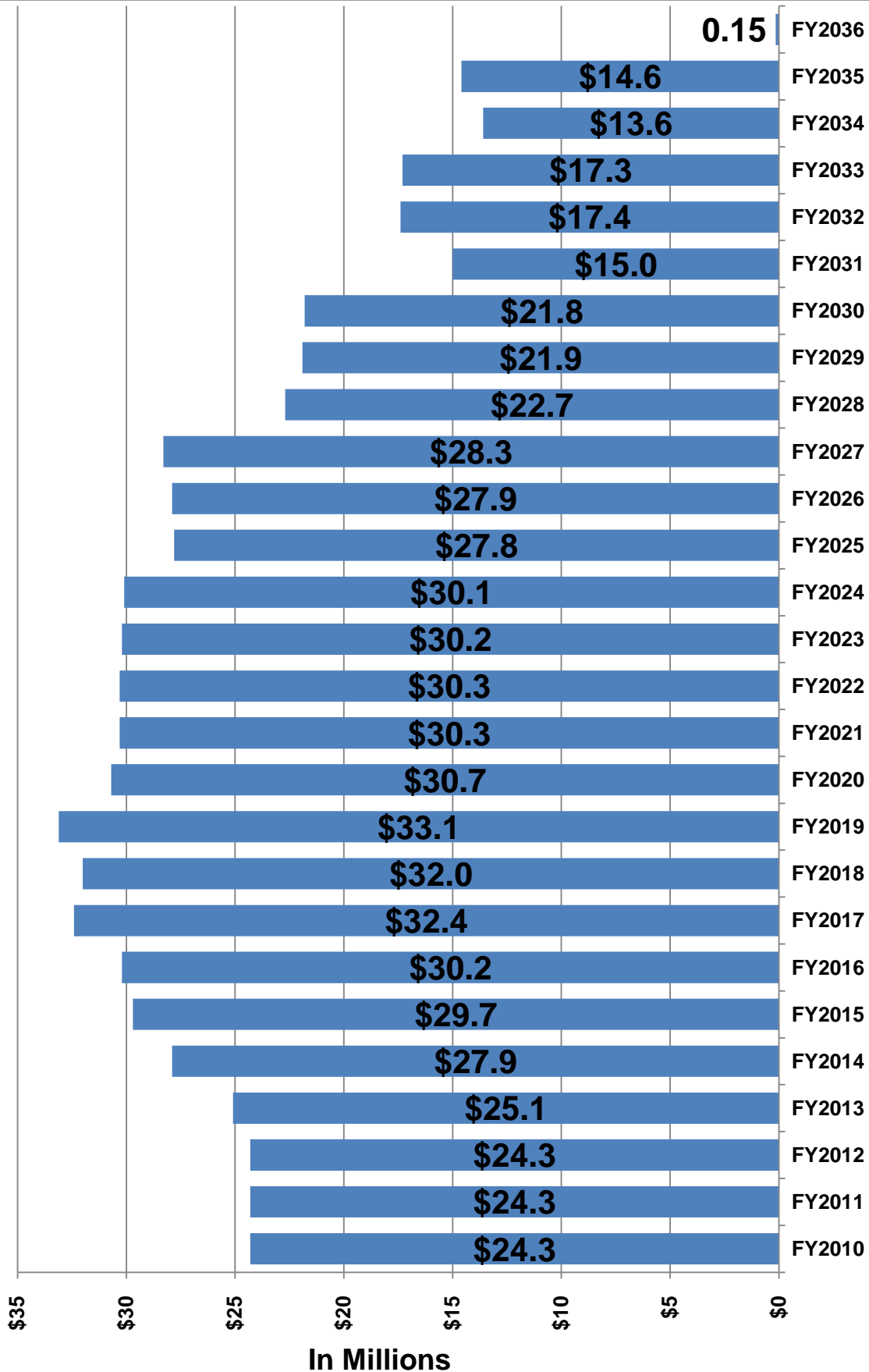
Source: Iowa Department of Management

**Distribution By Function**



Source: Iowa Department of Management

# Projected Tuition Replacement Obligations by Fiscal Year



Source: Iowa Board of Regents



# Allocation of Gaming Revenues

