

# FISCAL UPDATE

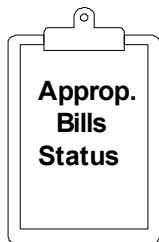
February 21, 2005

Legislative Services Agency

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## STATUS OF APPROPRIATIONS BILLS



Appropriations Subcommittee Bills			
Appropriations Subcommittee		LSB/File#	Status
Transportation		HSB 172 SSB 1150	Passed Joint Subcommittee on February 9.
Other Appropriations Bills			
FY 2007 Allowable Growth Rate Bill		SF 36	Signed by Governor on February 2.
Business Depreciation Amendment Bill		HF 102	Passed House on January 25.
Crime Laboratory Surcharge Bill		HF 123	Passed House on February 15.
Internal Revenue Code Update Bill		HF 186	Passed House Ways and Means Committee on January 31.
Motor Vehicle Regulation Bill		HF 216	Passed House on February 14.

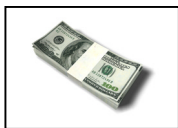
## HOUSE PASSES CRIME LABORATORY SURCHARGE BILL – HF 123

### Bill Passage

The House passed HF 123 (Crime Laboratory Surcharge Bill) on February 15. The Bill increases the criminal penalty surcharge from 30.0% to 32.0% for any fine or forfeiture imposed for a violation of any State law or city or county ordinance, except parking violations. The Bill also creates a non-reversionary Criminalistics Laboratory Fund.

### Fiscal Impact

The Bill increases revenue to the General Fund by \$342,000 in FY 2006. The full amount of revenue will not be collected until the fourth year due to the lag effect on the collection of scheduled traffic fines, misdemeanors, and felonies. In FY 2009, the General Fund is estimated to receive an additional \$577,000 annually.



In FY 2006, the Victim Compensation Fund is estimated to receive an additional \$7,000. The same lag effect applies. In FY 2009, the Fund will receive an additional \$12,000 annually.

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The impact of the Bill on local governments is estimated to be \$18,000 in additional revenue in FY 2006. By FY 2009, the amount of additional revenue will be \$31,000.

**More Information**

The Fiscal Note for HF 123 is available on the LSA web site at:  
<http://www3.legis.state.ia.us/fiscalnotes/index/jsp>.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

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**HOUSE PASSES MOTOR VEHICLE REGULATION BILL – HF 216**

**Bill Passage**

The House passed HF 216 (FY 2006 Motor Vehicle Regulation Bill) on February 14. The Bill makes numerous technical changes to the Department of Transportation (DOT), including requiring a \$10.00 fee for a school bus endorsement.

**School Bus Driver Fee**



There are currently 10,142 school bus drivers in Iowa. Federal law requires that all school bus drivers receive a school bus endorsement by September 30, 2005. The number of schools that will pay the school bus endorsement fee or will reimburse the driver for the fee is unknown. It is estimated that 90.0% of drivers will pay the fee and not be reimbursed.

**Fiscal Impact**

The estimated fiscal impact of HF 216 is an increase of between \$90,000 and \$100,000 to the Road Use Tax Fund in FY 2006. The programming costs associated with the DOT adding the endorsement are \$65.00 per hour and are anticipated to be minimal. The fees will be paid from the DOT's Motor Vehicle Division's base budget, which consists of Road Use Tax Fund and Primary Road Fund moneys.

**More Information**

The Fiscal Note for HF 216 is available on the LSA web site at:  
<http://www3.legis.state.ia.us/fiscalnotes/index/jsp>.

STAFF CONTACT: Mary Beth Mellick (Ext. 18223)

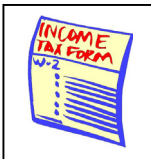
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**WAYS AND MEANS BILLS**

**Bill Passage**

The Senate passed HF 102 (Business Depreciation Amendment Bill) on February 17. The House passed HF 186 (Internal Revenue Code Update Bill) on February 14.

**HF 102**



House File 102 (Business Depreciation Amendment Bill) allows taxpayers an additional method to take advantage of depreciation allowances enacted in HF 2581 (2004 Special Session Bonus Depreciation and Expensing Act). House File 102 allows taxpayers to include the additional depreciation as part of their tax return for the next tax year. Under HF 2581, the taxpayer was restricted to filing amended returns in order to receive the benefit.

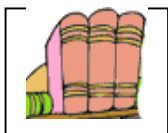
**Fiscal Impact**

In determining the fiscal impact of HF 2581, it was assumed a percentage of eligible taxpayers would not file amended returns due to the expense of preparing and filing those returns. House File 102 should make it possible for those taxpayers to benefit from the depreciation changes. The revenue reduction associated with the depreciation and expensing changes, therefore, is projected to be somewhat higher than under HF 2581. House File 2581 was projected to reduce General Fund revenue by \$87.2 million

over two fiscal years (FY 2005 and FY 2006). House File 102 is projected to further reduce General Fund revenue by the following amounts:

- FY 2005 - \$2.25 million
- FY 2006 - \$1.25 million

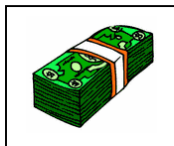
#### HF 186



House File 186 (Internal Revenue Code Update Bill) updates Iowa tax law references to recent changes made by Congress to the federal Internal Revenue Code. The Bill is projected to decrease net General Fund revenue by the following amounts:

- FY 2005 - \$ 9.3 million
- FY 2006 - \$21.3 million
- FY 2007 - \$19.5 million
- FY 2008 - \$9.2 million
- FY 2009 - \$1.4 million

#### Fiscal Impact



Since Iowa allows all taxpayers to deduct federal income tax paid from their State taxable income, when Congress takes actions that reduce federal taxes owed, most Iowa taxpayers see a corresponding increase in their State tax bill. The State tax bill increases occur automatically when federal tax reductions are enacted and do not take Legislative action. The Department of Revenue estimates that this "deductibility effect" will increase net General Fund revenue by the following amounts:

- FY 2005 - \$14.1 million
- FY 2006 - \$25.9 million
- FY 2007 - \$19.5 million
- FY 2008 - \$12.9 million
- FY 2009 - \$0.0 million

#### More Information

The Fiscal Notes for HF 102 and HF 186 are available on the LSA web site at: <http://www3.legis.state.ia.us/fiscalnotes/index/jsp>.

STAFF CONTACT: Jeff Robinson (Ext. 14614)

### ADMINISTRATION AND REGULATION APPROPRIATIONS SUBCOMMITTEE MEETINGS

#### Subcommittee Meetings

The Administration and Regulation Appropriations Subcommittee met the week of February 14. The Subcommittee bill shell was distributed without numbers for review. The following business was conducted:

#### Help America Vote

Chet Culver, Secretary of State, updated the Subcommittee and responded to questions regarding the federal Help America Vote Act (HAVA).

#### Budget Review

The following departments reviewed the Governor's FY 2006 funding recommendations:



- Director Mike Tramontina, Department of Management.
- Director Tom Gronstal, Department of Commerce, who also introduced the Department's Division Administrators.
- Director Charlie Smithson, Ethics and Campaign Disclosure Board, who also reviewed the Board's requests.
- Director Marvin Van Haaften, Governor's Office of Drug Control Policy. Mary Chavez, Attorney General's Office, provided an update on the Drug Endangered Children Program.
- Director Walter Reed, Department of Human Rights. The Department's Division Administrators provided information on the activities of each Division.

**More Information**

Copies of agendas, minutes, and selected handouts distributed to Subcommittee members are available on the General Assembly web site at: <http://www3.legis.state.ia.us/ga/committee.do?id=32>.

STAFF CONTACT: Ron Robinson (Ext. 16256) Douglas Wulf (Ext. 13250)  
Sam Leto (Ext. 16764)

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**AGRICULTURE AND NATURAL RESOURCES**  
**APPROPRIATIONS SUBCOMMITTEE MEETINGS**

**Subcommittee Meetings**

The Agriculture and Natural Resources Appropriations Subcommittee met the week of February 14 and conducted the following business:

**Kaizen Processing**



On February 15, Liz Christiansen, Department of Natural Resources (DNR), discussed the Kaizen Improvement Process Program. Kaizen events are sponsored by the DNR and are held over a two- to five-day period. All stakeholders are included in the event that focuses on the elimination of unnecessary steps to increase efficiencies and to provide better customer service. The FY 2006 Governor's recommendation is a General Fund appropriation of \$821,000. The DNR will use these funds to complete 12 Kaizen events in the DNR and 15 in other State agencies.

**Water Quality**

On February 16, Mary Skopec, DNR, discussed various water quality programs within the Department. Brian Soenen, Coordinator, lowater Program, provided an overview of the Volunteer Water Quality Monitoring Program.

**Air Quality**

On February 17, Catharine Fitzsimmons, DNR, discussed the various programs in the Air Quality Bureau.

**More Information**

Copies of agendas, minutes, and selected handouts distributed to Subcommittee members are available on the General Assembly web site at: <http://www3.legis.state.ia.us/ga/committee.do?id=33>.

STAFF CONTACT: Debra Kozel (Ext. 16767)

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## ECONOMIC DEVELOPMENT APPROPRIATIONS SUBCOMMITTEE MEETINGS

### Subcommittee Meetings

The Economic Development Appropriations Subcommittee met the week of February 14 and conducted the following business:

### Dept. of Econ. Develop.

On February 15, Mary Lawyer, Deputy Director, and Terry Roberson, Division Administrator, Department of Economic Development, provided an overview of the Governor's FY 2006 budget recommendations. The Governor is recommending an increase of \$6.4 million for the Department compared to estimated FY 2005.

### Vision Iowa and CAT



On February 16, Nichole Warren, Program Manager, Vision Iowa, and Andrew Anderson, Chairman, Vision Iowa Board, presented on the status of the Vision Iowa and Community Attraction and Tourism (CAT) Programs. Thirteen projects have received a combined \$225.6 million from CAT, and funding through the Program is no longer available.

A total of 213 applications have been received to date for the Vision Iowa Program, with 163 awards totaling a combined \$58.8 million. The Governor's FY 2006 recommendation for Vision Iowa notwithstanding the FY 2006 appropriation of \$7.0 million from franchise tax revenue made in SF 2298 (FY 2005 Omnibus Appropriations Act), appropriates \$5.0 million from the Rebuild Iowa Infrastructure Fund (RIIF) and \$6.3 million from the Iowa Values Bridge Financing Fund, for a total of \$11.3 million. This is a decrease of \$700,000 compared to estimated FY 2005.

### Battelle Report

On February 17, Karen Merrick, Special Projects Manager and Bioscience Coordinator, Department of Economic Development, presented a summary of the Battelle Report. The Governor is recommending \$21.9 million for FY 2006 from the Iowa Values Bridge Financing Fund to finance some of the recommendations of the Report. The funds would be used to strengthen Iowa's bioscience economy.

### Housing Programs



Representatives from the Iowa Finance Authority (IFA) presented information on the State Housing Trust Fund and the Rent Subsidy Program. The Governor is recommending \$4.5 million for FY 2006 for the State Housing Trust Fund and \$700,000 for the Rent Subsidy Program. Both recommendations are new General Fund appropriations for FY 2006. Currently, the State Housing Trust Fund is funded from the IFA's operating budget, interest from the Title Guarantee Fund, and monies from the Local Housing Assistance Fund. The Rent Subsidy Program is currently funded from the Senior Living Trust Fund appropriation to the Department of Human Services, which is transferred to the IFA.

### More Information

Copies of agendas, minutes, and selected handouts distributed to Subcommittee members are available on the General Assembly web site at: <http://www3.legis.state.ia.us/ga/committee.do?id=34>

STAFF CONTACT: Russell Trimble (Ext. 14613)

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**EDUCATION APPROPRIATIONS SUBCOMMITTEE MEETINGS**

**Subcommittee Meetings**

The Education Appropriations Subcommittee met the week of February 14 and conducted the following business:

**Board of Regents**



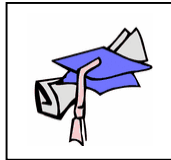
The following presentations were provided by members of the Board of Regents:

- Regent Robert Downer, Acting Board President.
- University Presidents – David Skorton, University of Iowa (SUI); Gregory Geoffroy, Iowa State University (ISU); and Robert Koob, University of Northern Iowa (UNI).
- University Student Body Presidents – Lindsay Schutte, SUI; Sophia Magill, ISU; and Brendan Moe, UNI.
- Lakeside Laboratory Staff – Bonnie Bowen, Interim Director, Academics and Research; Cory Peterson, Interim Director, Operations and Outreach; and Jane Shuttleworth, Director, Friends of Lakeside Lab.

**Private Colleges**

John Hartung, President, Iowa Association of Independent Colleges and Universities, provided information about private college enrollments and funding.

**Community Colleges**



The following individuals discussed the sharing of programs between community colleges and high schools:

- Gene Gardner, Executive Director, Iowa Association of Community College Trustees.
- Mick Starceвич, President, Kirkwood Community College.
- Mike Morrison, President, North Iowa Area Community College (NIACC).
- Dave Bunting, Director, Secondary Programs for Kirkwood.

**More Information**

Copies of agendas, minutes, and selected materials distributed to Subcommittee members are available on the LSA web site at:

<http://www3.legis.state.ia.us/ga/committee.do?id=35>

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STAFF CONTACT: Mary Shipman (Ext. 14617) Robin Madison (Ext. 15270)

**HEALTH AND HUMAN SERVICES APPROPRIATIONS SUBCOMMITTEE MEETINGS**

**Subcommittee Meetings**

The Health and Human Services Appropriations Subcommittee met the week of February 14 and conducted the following business:

**Health Clinics**



On February 15, Dr. Steve Eckstat, Medical Director, Mercy West Medical Clinic, provided information on free clinics; Libby Coyte, a Physician Assistant, provided information on rural health clinics; and Ted Boesen, Director, Iowa Nebraska Primary Care Association, provided information on Community Health Centers.

### Child Care Assistance

On February 16, information on the Child Care Assistance Program and the Quality Rating System were provided by Julie Ingersoll and Jody Caswell, Department of Human Services (DHS). In addition, an overview of the Medical Assistance Crisis Intervention Team (MACIT) report and projections for the Senior Living Trust Fund were provided by LSA staff.

### Long-Term Care



On February 17, Senator Tinsman shared proposed legislation that sets forth a vision statement for long-term living in the State. Director Kevin Concannon and Eileen Creager, DHS, provided information on Iowa's Long-Term Care System, as well as the types of long-term care assessments currently in place and the proposal for a Universal Assessment. In addition, Jennifer Vermeer, LSA, provided an overview of Medicare Part D. Director Concannon and Gene Gessow, DHS, explained the impact the changes will have on the State.

### Tentative Schedule

The tentative schedule for the week of February 21 is as follows:

- Tuesday, February 22 – Casey Foundation.
- Wednesday, February 23 – Community Empowerment and the Healthy Opportunities for Parents to Experience Success (HOPES) Program.
- Thursday, February 24 – Impact of Illegal Drugs on Children.

### More Information

Copies of agendas, minutes, and selected handouts distributed to Subcommittee members are available on the General Assembly web site at: <http://www3.legis.state.ia.us/ga/committee.do?id=37>.

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## JUSTICE SYSTEM APPROPRIATIONS SUBCOMMITTEE MEETINGS

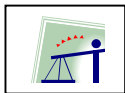
### Subcommittee Meetings

The Justice System Appropriations Subcommittee met the week of February 14 and conducted the following business:

### Dept. of Public Safety

On February 15, Commissioner Kevin Techau, Department of Public Safety, provided an overview of the Department's functions and responsibilities. The Committee discussed drug control efforts, use of federal funds, and cooperation with the Homeland Security and Emergency Management Division, Department of Public Defense.

### Attorney General



On February 16, Attorney General Tom Miller provided information regarding the operations of the Department of Justice, with detailed information regarding the Crime Victim Assistance Division. The Subcommittee members discussed staffing issues, legal services to people in poverty, and the Microsoft Antitrust out-of-court settlement. The Department is scheduled to receive approximately \$1.6 million from the settlement. The Governor is recommending that \$593,000 be appropriated for Iowa Legal Aid and \$95,000 be appropriated for an Elder Iowans Legal Hotline.

### Board of Parole

On February 16, Elizabeth Robinson, Chair, Board of Parole, provided statistics regarding the Board's workload and the prison population. The Subcommittee discussed the Board's impact on the Justice System.

**Law Enforcement Academy** On February 17, Director Penny Westfall, Iowa Law Enforcement Academy, provided information on the operations of the Academy. The Subcommittee discussed statistics on attendance.

**Civil Rights Commission** On February 17, Director Ralph Rosenberg, Civil Rights Commission, provided an overview of the functions and duties of the Commission.

**More Information** Copies of agendas, minutes, and selected handouts distributed to Subcommittee members are available on the General Assembly web site at: <http://www4.legis.state.ia.us/ga/committee.do?id=38>.

STAFF CONTACT: Beth Lenstra (Ext. 16301) Jennifer Acton (Ext. 17846)

**TRANSPORTATION, INFRASTRUCTURE, AND CAPITALS APPROPRIATIONS SUBCOMMITTEE MEETINGS**

**Subcommittee Meetings** The Transportation, Infrastructure, and Capitals Appropriations Subcommittee met the week of February 14 and conducted the following business:

**Funding Sources** The Fiscal Services Division of the LSA presented recent estimates for FY 2006 infrastructure funding based on current law. The following table summarizes the estimates by funding source:



**Summary of Available Infrastructure Funding  
FY 2006**

(Dollars in Millions)

Infrastructure	
Rebuild Iowa Infrastructure Fund	\$ 16.1
Restricted Capital Fund	10.8
Vertical Infrastructure Fund	15.0
Total Infrastructure	<u>41.9</u>
Environment First Fund	35.0
TOTAL	<u><u>\$ 76.9</u></u>

**Administrative Services**



The Department of Administrative Services presented an overview of the funding needs for infrastructure and technology projects that were requested by the Department and recommended by the Governor for FY 2006. The Department is requesting a total of \$89.6 million for projects, and the Governor is recommending a total of \$28.2 million.

**Cultural Affairs**

The Department of Cultural Affairs presented an overview of the Governor's recommendations for FY 2006, which includes \$500,000 for the Historic Sites Preservation Grant Program and \$220,000 for the Iowa Battle Flag Stabilization Project.

**Public Safety**

The Department of Public Safety presented the Department's requests and the Governor's recommendations for FY 2006. The Department is requesting a total of \$16.9 million, and the Governor is recommending a total of \$700,000.



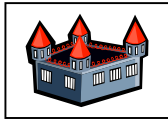
**Dept. of Agriculture**

The Department of Agriculture and Land Stewardship provided an overview of the Governor's recommendations related to programs funded from the Environment First Fund. The Governor is recommending a total of \$14.6 million for the Department's programs.

**Dept. of Education**

Personnel from the Division of Library Services and the Division of Vocational Rehabilitation Services presented information on the Governor's FY 2006 recommendations, which include \$900,000 for the Enrich Iowa Program and \$101,000 for State matching funds associated with the State Wide Indirect Cost Allocation Plan.

**Dept. of Corrections**



The Department of Corrections presented information on infrastructure projects requested by the Department and recommended by the Governor for FY 2006. The Department is requesting a total of \$58.7 million for projects, and the Governor is recommending a total of \$16.6 million.

**Dept. of Human Services**

The Department of Human Services presented information on a \$1.0 million request for the renovation of the Critical Care Unit for Sexual Offenders located at Cherokee and a request of \$15.6 million for improvements at the Iowa Juvenile Home in Toledo.

**Dept. of Natural Resources**

The Department of Natural Resources (DNR) provided an overview of the Governor's recommendations related to the Department's requests from the Environment First Fund and the Iowa Values Bridge Financing Program. The Governor is recommending a total of \$24.9 million for DNR programs and projects.

**More Information**

Copies of agendas, minutes, and selected handouts distributed to Subcommittee members are available on the General Assembly web site at: <http://www3.legis.state.ia.us/ga/committee.do?id=40>.

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STAFF CONTACT: Mary Beth Mellick (Ext. 18223) David Reynolds (Ext. 16934)

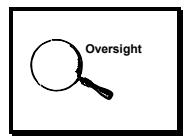
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**GOVERNMENT OVERSIGHT COMMITTEE MEETINGS**

**Committee Meetings**

The Government Oversight Committee met the week of February 14 and conducted the following business:

**County Prosecution**



On February 15, the Committee asked questions regarding the oversight of County Attorney Offices and the impact of plea bargaining and non-prosecution criteria on law enforcement requirements. Eric Tabor, Attorney General's Office; Corwin Ritchie, Iowa County Attorneys Association; Bill Davis, Scott County Attorney's Office; Joe Diaz, Department of Public Safety; and Mary Neubauer, Lottery Authority; were available to respond to questions.

**RTSS**

On February 16, the Committee received an update regarding efforts to resolve Rehabilitative Treatment and Support Services (RTSS) billing audit and repayment issues from Jan Clausen, Department of Human Services (DHS) and Kim Schmett, Coalition for Family and Children Services.

**Schools and Medicaid**



Sally Nadolsky, DHS, presented a statement on the Medicaid school district claim for reimbursement. Kate Walton, DHS, also answered questions.

Tim Hood, Superintendent, Creston School District, and the District's attorney, Peter Pashler, provided background information regarding the billing audit performed by the DHS on Medicaid reimbursement claims completed and submitted by the District. Jeff Berger, Legislative Liaison, Department of Education, also answered questions regarding the role of the Department. The topic will be a future agenda item with further follow-up from the Department of Education, the DHS, and the Creston School District.

**More Information**

Copies of agendas, minutes, and selected handouts distributed to Subcommittee members are available on the General Assembly web site at: <http://www3.legis.state.ia.us/ga/committee.do?id=41>

STAFF CONTACT: Sam Leto (Ext. 16764) Douglas Wulf (Ext. 13250)

**TENTATIVE AGREEMENT ON NEW COLLECTIVE BARGAINING AGREEMENT**

**Collective Bargaining**



The Department of Administrative Services (DAS), as the Chief Negotiator during the State's collective bargaining activities, has reached a tentative agreement with the American Federation of State, County, and Municipal Employees (AFSCME). While the Department will not release the agreement until it has been ratified by the AFSCME, the DAS has provided the following explanation for the major provisions of the agreement and the related costs.

**Estimated New Costs of Tentative AFSCME Agreement**

February 17, 2005



	NEW COSTS FOR FY 2006	CUMULATIVE NEW COSTS IN FY 2007
ATB		
0.0%, FY 2006	0	0
2.0%, FY 2007, on 7/1/06	0	\$ 20,715,000
Step movement, 4.5 percent on review dates	\$ 9,862,000	\$ 27,305,000
Expand pay plan, 2.5 percent increase for employees at maximum of their pay plans, 4/06	\$ 3,742,000	\$ 14,968,000
Benefit costs @ 15 percent growth	\$ 12,834,000	\$ 37,317,000
Postpone increase in employee-paid benefits cost from 1/1/06 to 7/1/06	\$ 1,276,000	\$ 1,276,000
Estimate, sick leave conversion to premium coverage	0	\$ 1,758,000
<i>Projected Cost of Agreement</i>	\$ 27,714,000	\$ 103,339,000

Chart shows total funds. Final agreement requires AFSCME member ratification.

**Fiscal Impact**

The General Fund is responsible for approximately 61.0% of the costs for salary and benefits. The DAS has not provided any information or cost estimates for other union negotiations.

In addition to the fiscal impact of the new collective bargaining agreements, it is estimated that the prior agreements will increase total salary expenses from all funds by \$69.9 million in FY 2006 compared to estimated FY 2005. The General Fund share of that amount is an estimated \$42.8 million.

**More Information**

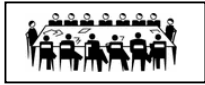
Additional information is available from the LSA upon request.

STAFF CONTACT: Ron Robinson (Ext. 16256)

**FISCAL SERVICES DIVISION INFORMATION****Standard Publications**

The Fiscal Services Division of the Legislative Services Agency (LSA) provides all standard publications in an electronic format on the Internet at: <http://staffweb.legis.state.ia.us/lfb/>. During the Legislative Session, the following documents can be found on the Internet or in hard copy on the wall across from the elevator just outside of Room G23 on the ground floor of the Capitol (north corridor):

- Bill Analysis (NOBA)
- Fiscal Update
- Issue Reviews
- Monthly Revenue Memo
- Quarterly Revenue Estimate

**Approp. Subcommittees**

Information distributed at Appropriations Subcommittee meetings is posted to the related Subcommittee web site as soon as possible after meetings. A list of the Subcommittees and links to the web sites are available at: <http://www4.legis.state.ia.us/asp/Internet/Committees/CommitteeInfo.aspx>.

**Other Information**

Interactive budget references for the Education Standing Committee, such as the Budget Guarantee Estimator, the Budget Guarantee Calculator (by school district), and the Foundation Level and Uniform Levy Adjustments Calculator can be found at: [http://staffweb.legis.state.ia.us/lfb/docs/k-12\\_ed/k-12\\_ed.htm](http://staffweb.legis.state.ia.us/lfb/docs/k-12_ed/k-12_ed.htm).

**More Information**

Please contact the Fiscal Services Division for more information on locating online documents.

STAFF CONTACT: Holly Lyons (Ext. 17845)

This document can be found on the LSA web site:  
<http://staffweb.legis.state.ia.us/lfb/fupdate/fupdate.htm>