

FISCAL UPDATE

May 31, 2006

Legislative Services Agency

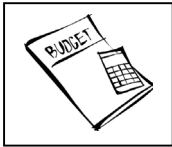
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****END OF SESSION – SPECIAL EDITION****

FY 2007 GENERAL FUND FINAL APPROPRIATIONS

Budget Recap



The General Assembly passed a FY 2007 budget that includes General Fund revenue reductions totaling \$10.3 million and spending increases of \$269.2 million compared to FY 2006. The revenue reductions include a tax exemption for Social Security and retirement income, totaling \$118.1 million, to be phased-in over eight years. The FY 2007 revenue reduction associated with the tax exemption is estimated at \$11.9 million.

The General Assembly also increased spending for teacher pay by a total of \$209.3 million over the next three fiscal years. This includes an increase of \$34.8 million for FY 2007. Other significant General Fund spending increases for FY 2007 include \$76.1 million for School Aid, \$72.5 million for Medicaid, \$11.5 million for the Board of Regents, \$10.0 million for community colleges, \$10.0 million for Early Childhood, and \$8.0 million for the Department of Corrections.

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The 2006 General Assembly passed General Fund supplemental appropriations totaling \$90.5 million for the purposes listed below. In addition, \$3.0 million was deappropriated from the Iowa Veteran's Home resulting in net FY 2006 supplemental appropriations of \$87.5 million.

**General Fund
Supplemental Appropriations
(\$ in millions)**

LIHEAP*	\$ 3.0
Medicaid	73.6
DHS - Clarinda	0.3
Veteran's Appreciation Program	1.0
Veterans Home Ownership Assistance	2.0
Corrections	3.3
Indigent Defense	4.0
Public Safety	1.4
Performance of Duty	1.9
Total Supplemental Appropriations	<u>\$ 90.5</u>
Veteran's Home Deappropriation	<u>-3.0</u>
Net Supplemental Appropriations	<u><u>\$ 87.5</u></u>

*Low Income Housing Energy Assistance Program

FY 2007 Appropriations



The General Assembly appropriated a total of \$5.296 billion from the General Fund for FY 2007. This is an increase of \$269.2 million (5.4%) over the estimated FY 2006 appropriations of \$5.027 billion, which includes \$87.4 million in supplemental appropriations. A tracking report listing appropriations from the General Fund is attached to this document (**Attachment 15**). The Report will be updated with the Governor's item vetoes as received.

Projected Ending Balance



Legislative action, prior to any Governor's vetoes, results in a projected General Fund ending balance of \$66.8 million for FY 2007. In FY 2007, the Cash Reserve Fund and the Senior Living Trust Fund will each receive half of the FY 2006 surplus of approximately \$42.2 million after \$159.9 million of the ending balance is deposited into the Property Tax Credit Fund for appropriation to the following:

- \$103.0 million for Homestead Property Tax Credit.
- \$34.6 million for the Agricultural Land and Family Farm Tax Credit.
- \$2.8 million for the Military Service Tax Credit.
- \$19.5 million for the Elderly and Disabled Tax Credit.

Reserve Fund Balances

The balance in the Cash Reserve Fund will be approximately \$388.8 million or \$3.5 million less than the 7.5% statutory maximum. The balance in the Economic Emergency Fund will be approximately \$24.1 million or \$106.7 million less than the 2.5% statutory maximum. **Attachment 3** provides the estimated balances of the reserve funds.

Balance Sheet

A copy of the General Fund projected balance sheet and related pie charts are attached to this document (**Attachments 1 and 2**).

NOBAs

The Fiscal Services Division is in the process of updating the NOBAs (Notes on Bills and Amendments) for bills that were approved by the General Assembly. As these "Final Action" NOBAs are completed, they will be available on the LSA web site at: <http://www3.legis.state.ia.us/noba/>.

More Information

Additional information is available from the Legislative Services Agency (LSA) upon request.

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ADMINISTRATION AND REGULATION APPROPRIATIONS BILL – HF 2521

Admin. & Reg. Bill

The General Assembly passed HF 2521 (FY 2007 Administration and Regulation Appropriations Bill) on April 19. The Bill appropriates a total of \$83.5 million and 1,895.7 FTE positions from the General Fund and \$19.6 million in Other Funds. This is a decrease of \$2.0 million and 2.1 FTE positions from the General Fund and an increase of \$5.9 million from Other Funds compared to estimated net FY 2006.

Dept. of Admin. Services

The Bill provides a net increase of \$860,000 for the Department of Administrative Services for the following:

- An increase of \$788,000 for eight subject matter expert positions to assist State employees and the public in fully utilizing the I/3 system.
- An increase of \$72,000 due to the Department distributing a portion of a balance that was carried forward into FY 2006 from a FY 2005 appropriation.

Ethics Board

The Bill provides an increase of \$10,000 for the Iowa Ethics and Campaign Disclosure Board to cover increased lease costs, additional Board expenses, and maintenance for the electronic filing system.

Dept. of Commerce

The Bill provides a net increase of \$93,000 for the Department of Commerce for the following:

- An increase of \$163,000 for replacement of laptop computers to comply with Federal Deposit Insurance Corporation (FDIC) guidelines and replacement of a postage machine to meet new postal requirements. The Banking Division will offset the costs associated with this requirement by increasing fees charged to banks. This is estimated to increase General Fund revenues by \$200,000.
- A decrease of \$70,000 from the merger of the Professional Licensing Division with the Banking Division and the elimination of a Division Administrator position.

Governor's Office

The Bill provides a net increase of \$177,000 for the Governor/Lt. Governor's Office for the following:

- An increase of \$77,000 to buy out vacation for staff of the Governor and Lt. Governor.
- An increase of \$100,000 to cover transition expenses for the Governor-Elect.

Dept. of Human Rights

The Bill provides an increase of \$271,000 for the Department of Human Rights for support staff for a new Iowa Criminal Justice Information Systems Integration Initiative.

Inspections & Appeals

The Bill provides an increase of \$747,000 for the Department of Inspections and Appeals for pari-mutuel and riverboat regulation. These funds are appropriated from the General Fund to the Racing and Gaming Commission, and the Commission bills the boats and tracks the full amount, which is deposited into the General Fund upon receipt. Of this amount, \$707,000 and 8.0 FTE positions were added for regulatory responsibilities at the four new excursion gambling boats.

Dept. of Management



The Bill provides a net increase of \$58,000 for the Department of Management for the following:

- A decrease of \$150,000 from the Institute for Tomorrow's Workforce.
- An increase of \$62,000 to fully fund the I/3 Administrator in the Department of Management.
- A decrease of \$154,000 from undistributed salary adjustment appropriated in FY 2006.
- A decrease of \$108,000 from Performance Audits due to unfilled positions.
- An increase of \$108,000 for Lean Process Improvement.
- An increase of \$300,000 to be deposited into the Local Government Innovation Fund to award loans to cities and counties.

Dept. of Revenue



The Bill provides a net decrease of \$3.9 million for the Department of Revenue for the following:

- A decrease of \$4.2 million for Collection Services, which will operate as an enterprise. The Department estimates this will net an additional \$7.0 million in revenue to deposit into the General Fund in FY 2007.
- An increase of \$70,000 for rent for the Morgan Street office where tax records are kept.
- An increase of \$277,000 to fund a statewide Property Assessment Appeal Board established in HF 868 (Grow Iowa Values Fund Act) during the 2005 Legislative Session.

Secretary of State

The Bill provides a decrease of \$275,000 for the Secretary of State, as funding is not needed in the off year for Limited Liability Companies' (LLC) biennial reporting.

IPERS

The Bill provides an increase of \$5.9 million for the Iowa Public Employees Retirement System (IPERS) to continue a multi-year computer upgrade.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

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**AGRICULTURE AND NATURAL RESOURCES
APPROPRIATIONS BILL – HF 2540****Ag./DNR Bill**

The General Assembly passed HF 2540 (FY 2007 Agriculture and Natural Resources Appropriations Bill) on May 3. The Bill appropriates a total of \$38.0 million and 1,526.0 FTE positions from the General Fund. This is an increase of \$1.3 million and 19.0 FTE positions compared to estimated net FY 2006. The Bill also appropriates \$39.1 million from Other Funds, an increase of \$2.4 million compared to estimated net FY 2006.

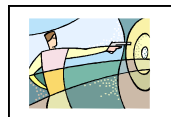
Dept. of Agriculture

The Bill appropriates \$19.1 million and 404.4 FTE positions from the General Fund to the Department of Agriculture and Land Stewardship, an increase of \$100,000 and no change in FTE positions compared to estimated net FY 2006. This includes:

- An increase of \$50,000 for the Regulatory Dairy Products Program.
- An increase of \$50,000 for Soil and Water Conservation District expense reimbursement.

Dept. of Natural Resources

The Bill appropriates \$18.0 million and 1,113.6 FTE positions from the General Fund to the Department of Natural Resources (DNR). This is an increase of \$175,000 and 11.0 FTE positions compared to estimated net FY 2006. This includes:



- An increase of \$100,000 for operations in the DNR.
- An increase of \$75,000 for operations at the Waubesa State Park.
- An increase of \$1.9 million and 11.0 FTE positions from appropriations in the Fish and Wildlife Trust Fund to the DNR for the following:
 - \$1.0 million and 9.0 FTE positions for water-related activities.
 - \$120,000 and 1.0 FTE position for the Water Trails/Water Safety Recreation Program.
 - \$120,000 for a firearm shooting program.
 - \$230,000 for the Missouri River Fisheries Project.
 - 1.0 FTE position for an administrative assistant to assist with water, snowmobile, and all-terrain vehicle programs.
 - \$375,000 for the increased cost of gasoline.

Iowa State University

The Bill appropriates the following to Iowa State University:

- \$1.0 million from the General Fund to support the Veterinary Diagnostic Laboratory. Also, adds intent language that additional funding will be appropriated in future years.
- \$50,000 from the Agrichemical Remediation Fund for continuance of the Open Cattle Feedlot Study.

NPDES Permit Fees

The Bill creates a National Pollutant Discharge Elimination System (NPDES) Permit Fund and appropriates the following:

- \$600,000 and 6.0 FTE positions to the DNR for processing NPDES permits.
- \$100,000 and 2.0 FTE positions to the Department of Economic Development to provide technical assistance to NPDES applicants.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

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**ECONOMIC DEVELOPMENT APPROPRIATIONS BILL –
HF 2459**

Economic Dev. Bill

The General Assembly passed HF 2459 (FY 2007 Economic Development Appropriations Bill) on May 3. The Bill appropriates a total of \$29.7 million from the General Fund and 406.1 FTE positions. This is a decrease of \$670,000 and an increase of 3.0 FTE positions compared to estimated net FY 2006. The Bill also appropriates \$9.0 million from Other Funds, an increase of \$4.0 million compared to estimated FY 2006.

Economic Development



The Bill appropriates \$14.3 million and 149.3 FTE positions from the General Fund for the Department of Economic Development (DED), an increase of \$230,000 and no change in FTE positions compared to estimated net FY 2006. Significant changes include:

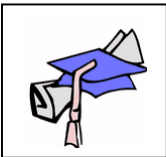
- An increase of \$115,000 for the Administration Division to restore funds eliminated in HF 882 (FY 2006 Standing Appropriations Act) for business development and marketing.
- An increase of \$115,000 for the World Food Prize to replace the same amount the DED used for the World Food Prize from all other General Fund appropriations to the DED.

The Bill appropriates \$4.4 million and 4.0 FTE positions from the Rural Community 2000 Program, insurance receipts from the Division of Commerce, the Community Development Loan Fund, the Workforce Development Fund, and the Job Training Fund, which is no change compared to estimated FY 2006.

Iowa Finance Authority

The Bill appropriates \$200,000 from the General Fund for the Iowa Finance Authority (IFA), which is no change compared to estimated net FY 2006.

Board of Regents



The Bill appropriates \$3.1 million and 67.4 FTE positions from the General Fund for economic development programs at Iowa State University (ISU), the University of Iowa (SUI), and the University of Northern Iowa (UNI) compared to estimated net FY 2006. This is an increase of \$100,000 and no change in FTE positions to support the Small Business Development Centers. The Bill also requires an allocation of \$650,000 for Small Business Development Centers.

Workforce Development

The Bill appropriates \$11.1 million and 175.5 FTE positions from the General Fund for the Department of Workforce Development, a decrease of \$1.0 million and an increase of 3.0 FTE positions compared to estimated net FY 2006. The decrease is for field offices, which will receive a new appropriation of \$4.0 million from interest accrued on payroll taxes in the

Unemployment Compensation Reserve Fund. The increase of 3.0 FTE positions is for increased support of the Workers' Compensation Division and the Voluntary Compliance Program.

The Department is also appropriated \$471,000 from the Employment Security Contingency Fund and \$190,000 from filing fees for workers' compensation cases, which is no change compared to estimated FY 2006.

PERB

The Bill appropriates \$1.0 million and 10.0 FTE positions from the General Fund for the Public Employment Relations Board (PERB), which is no change compared to estimated net FY 2006.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

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EDUCATION APPROPRIATIONS BILL – HF 2527

Education

The General Assembly passed HF 2527 (FY 2007 Education Appropriations Bill) on May 2. The Bill appropriates \$887.0 million and 12,887.4 FTE positions from the General Fund. This is an increase of \$25.4 million compared to estimated net FY 2006.

College Aid Commission



The Bill includes the following increases for the College Student Aid Commission:

- \$50,000 for the Osteopathic Forgivable Loan Program.
- \$2.0 million for the Tuition Grant Program.

The Bill also separates the Tuition Grant appropriation into separate budget line items with 90.0% of the total funds appropriated to nonprofit institutions and 10.0% to for-profit (proprietary) institutions.

Dept. of Cultural Affairs

The Bill includes the following changes for the Department of Cultural Affairs:

- \$25,000 decrease for nonprofit music grants.
- \$100,000 increase for the Great Places initiative.

Dept. of Education



The Bill includes the following increases for the Department of Education:

- \$225,000 to the Division of Administration for additional school improvement staff.
- \$255,000 for the Division of Vocational Rehabilitation to fully match federal funds.
- \$370,000 for Iowa Public Television for operations related to digital television.
- \$25,000 for nonpublic school textbooks.
- \$200,000 for Jobs for America's Graduates (JAG).
- \$50,000 for vocational agricultural youth organizations. The funds are to be allocated to the Future Farmers of America (FFA).
- \$250,000 for a direct instruction pilot project.

- \$44,000 for a parent liaison program.
- \$270,000 to develop model core curriculum.
- \$10.0 million for general aid to community colleges.

Board of Regents

The Bill includes the following increases for the Board of Regents:

- \$11.0 million for distribution to the three universities as outlined in the Transformation Plan.
- \$352,000 for the Iowa School for the Deaf.
- \$197,000 for the Iowa Braille and Sight Saving School.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

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HEALTH AND HUMAN SERVICES APPROPRIATIONS BILL – HF 2734

Health & Human Services



The General Assembly passed HF 2734 (FY 2007 Health and Human Services Appropriations Bill) on May 3. The Bill appropriates \$1,145.4 million and 6,448.3 FTE positions from the General Fund. This is an increase of \$119.6 million and 31.3 FTE positions compared to estimated net FY 2006. There are also FY 2006 supplemental appropriations of \$22.0 million in the Bill.

The Bill also appropriates \$353.8 million from non-General Fund sources, a net decrease of \$8.7 million compared to estimated FY 2006. There are also net supplemental appropriations and deappropriations of \$8.8 million in the Bill for non-General Fund sources. This includes:

- \$6.0 million from the Gambling Treatment Fund to the Department of Public Health, which is no change compared to estimated FY 2006.
- \$148.1 million from the Temporary Assistance to Needy Families (TANF) Fund, an increase of \$10.3 million compared to estimated FY 2006.
- \$74.8 million from the Senior Living Trust Fund, a decrease of \$35.0 million compared to estimated FY 2006. A copy of the Senior Living Trust Fund spreadsheet is attached to this document (**Attachment 13**).
- \$379,000 from the Pharmaceutical Settlement Account, an increase of \$294,000 compared to estimated FY 2006.
- \$93.2 million from the IowaCare Account, which is no change compared to estimated FY 2006.
- \$9.4 million from the Health Care Transformation Account, an increase of \$2.2 million compared to estimated FY 2006.
- \$10.6 million in a FY 2006 supplemental appropriation from the IowaCare Account.



Dept. Elder Affairs

The Bill includes an increase of \$1.4 million for the Department of Elder Affairs. The majority of the increase is for the Case Management Program for the Frail Elderly.

Dept. of Public Health

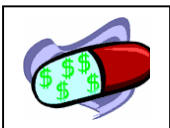
The Bill includes a total increase of \$1.7 million for the Department of Public Health. The significant increases include:

- \$475,000 for the Assuring Better Child Health and Development (ABCD II) Program and the Access to Baby and Child Dentistry (ABCD I) Program.
- \$300,000 to expand and improve the mental health treatment workforce.
- \$200,000 for childhood lead prevention and remediation activities.
- \$158,000 for a new Viral Hepatitis Program.
- \$180,000 for the AIDS Drug Assistance Program.
- \$180,000 for the Emergency Management Services (EMS) Program to replace the loss of federal funds.
- \$120,000 to implement the Prescription Drug Donation Repository Program.

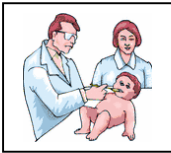
Dept. of Human Services

The Bill includes the following increases for the Department of Human Services (DHS):

- \$2.7 million net increase for the Family Investment Program (FIP) for caseload growth in the Food Assistance Program, an increase for Earned Income Tax Credit assistance, replacement of child support recovery funds and funding to maintain a higher mileage reimbursement for PROMISE JOBS participants.
- \$18.0 million net increase to the FY 2006 Medical Assistance (Medicaid) Program appropriation.
- \$36.8 million net increase for the Medicaid Program for FY 2007, including:
 - \$17.7 million for a 3.0% provider rate increase.
 - \$9.9 million for projected cost and enrollment increases.
 - \$1.4 million to increase the monthly personal needs allowance to \$50 for residents of nursing facilities.
 - \$790,000 for Medicaid coverage for enrollees in the Preparation for Adult Living Services (PALS) Program.
 - \$25.0 million for a decrease in the federal match rate.
 - \$18.0 million to build-in the FY 2006 estimated supplemental need.
 - \$947,000 for Medicare buy-in increase.
 - \$250,000 for the Iowa Health Care Collaborative.
 - \$2.0 million to annualize the Medicare Part D woodwork effect.
 - \$2.4 million in savings related to the Family Planning Waiver.
 - \$4.3 million in savings related to the Iowa Medicaid Enterprise.



- \$1.0 million in savings related to the federal Deficit Reduction Act of 2005.
- \$500,000 in savings due to available carry-forward from Medicaid Field Operations.
- Deferring \$31.0 million in projected funding needs.
- \$3.1 million increase for the State Children's Health Insurance Program for caseload growth and continuing the outreach contract with the Department of Public Health.
- \$6.0 million net increase for the Child Care Assistance Program for provider rate increases, professional development opportunities, caseload growth, and the Quality Rating System (QRS).
- \$5.7 million net increase for Child and Family Services for provider rate increases, child safety and offender rehabilitation programs, juvenile drug courts, foster care services expansion to children beyond age 18, Project Harmony, changes in the federal match rate, and an increase for foster care maintenance rates.
- \$804,000 net decrease for the Adoption Subsidy Program due to the availability of carry forward funds from FY 2006 and for caseload growth, changes in the federal match rate, and an increase for adoption subsidy maintenance rates.
- \$1.1 million for the four Mental Health Institutes for fuel, utility, and staffing costs.
- \$725,000 for the Sexual Predator Commitment Program. This is equal to the amount transferred to FY 2006 from remaining FY 2005 funds in another budget unit.
- \$10.4 million for the Mental Health Allowed Growth appropriation. This includes an additional \$3.1 million compared to the amount enacted in HF 828 (FY 2006 Standing Appropriations Act).



DHS Decreases

The Bill includes a \$1.9 million net decrease for the DHS for the two State Resource Centers, which includes various increases, as well as a decrease for each Center due to federal funds matched from the previous year salary expenditure increases.

Veterans



The Bill includes an increase of \$190,000 for the Veterans Affairs Commission for 2.0 FTE positions for Field Service Officers beginning in July 2006, and 0.5 FTE position for the new Iowa Veterans Cemetery, beginning in January 2007.

The Bill also includes a net decrease of \$4.9 million for the Iowa Veterans Home, which includes increases for a Behavior Unit and Community Placement Programs and a decrease due to the availability of additional funds. This comparison includes the deappropriation of \$3.0 million from FY 2006 funds to offset the increase in federal funds.

The Bill also provides that \$500,000 of the federal reimbursement for start-up expenditures for the Veterans Cemetery be deposited to the General Fund.

Department of Human Rights The Bill includes a \$3.0 million FY 2006 supplemental appropriation for the Low-Income Home Energy Assistance Program in the Department of Human Rights.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

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JUSTICE SYSTEM AND JUDICIAL BRANCH APPROPRIATIONS BILLS – HF 2558 AND HF 2557

Final Action

The General Assembly passed HF 2558 (FY 2007 Justice System Appropriations Bill) and HF 2557 (FY 2007 Judicial Branch Appropriations Bill) on May 3.

Justice System Bill

House File 2558 appropriates \$450.5 million from the General Fund and 6,015.6 FTE positions. This is an increase of \$22.8 million and 143.2 FTE positions compared to estimated net FY 2006.

Department of Corrections

The Bill includes an increase of \$11.3 million and 97.3 FTE positions for the Department of Corrections. This includes:

- \$432,000 for increased reimbursements to the Department of Administrative Services.
- \$2.3 million for increased costs and usage of food, fuel, and pharmacy.
- \$1.5 million and 36.7 FTE positions to staff security towers and provide mental health treatment staff at the Iowa State Penitentiary at Fort Madison.
- \$2.4 million and 26.0 FTE positions to supervise, electronically monitor, and treat sex offenders using the Global Positioning System (GPS) bracelet.
- \$2.3 million and 31.00 FTE positions to operate the 178-bed Special Needs Unit at the Iowa Medical Classification Center at Oakdale.
- \$850,000 and 16.0 FTE positions for the Offender Re-entry Program.

Department of Public Safety

The Bill includes an increase of \$6.0 million and 38.0 FTE positions for the Department of Public Safety. This includes:

- \$464,000 increase for Public Safety Administration.
- \$3.4 million increase for 40.0 FTE positions in the Division of Criminal Investigation (DCI).
- \$453,000 increase for the Division of Narcotics Enforcement.
- \$192,000 increase for the Fire Marshal's Division.
- \$1.4 million increase for the Iowa State Patrol.

State Public Defender

The Bill includes an increase of \$620,000 to fully fund positions in the Office of the State Public Defender.

Dept. of Public Defense

The Bill includes an increase of \$738,000 and 6.0 FTE positions for the Department of Public Defense. This includes:

- An increase of \$409,000 for the Military Division for increased reimbursement to the Department of Administrative Services.
- An increase of 4.0 FTE positions for the Military Division for federally-funded positions.
- An increase of \$329,000 and 2.0 FTE positions for the Homeland Security and Emergency Management Division for the Fusion Program.

Judicial Branch Bill

House File 2557 appropriates \$125.3 million from the General Fund and 1,958.2 FTE positions. This is a decrease of \$100,000 and no change in FTE positions compared to estimated net FY 2006.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

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TRANSPORTATION APPROPRIATIONS ACT – SF 2232

Trans. Approps. Act



The Governor signed SF 2232 (FY 2007 Transportation Appropriations Bill) on March 21. The Act appropriates a total of \$305.3 million from the Primary Road and Road Use Tax Funds and 3,375.0 FTE positions. This is an increase of \$3.0 million and a decrease of 1.0 FTE position compared to estimated net FY 2006. Significant changes include:

- An increase of \$4.1 million for costs associated with increases in fuel, rock salt, and equipment depreciation.
- An appropriation of \$1.0 million to develop a customer-based International Registration Plan (IRP) and International Fuel Tax (IFT) Administration System.
- An appropriation of \$2.3 million for costs associated with replacing equipment.
- An increase of \$796,000 for county treasurer support for issuing vehicle titles, registrations, and drivers' licenses.
- An appropriation of \$2.5 million for construction of a new maintenance garage in Fairfield.

FY 2006 Appropriation

The increases in the Act were offset by a one-time appropriation of \$9.4 million in FY 2006 for the construction of a new Motor Vehicle Division Building.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

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INFRASTRUCTURE APPROPRIATIONS BILL – HF 2782

Infrastructure Bill



The General Assembly passed HF 2782 (FY 2007 Infrastructure Appropriations Bill) on May 3. The Bill appropriates a total of \$352.8 million for FY 2006 through FY 2010 from multiple funding sources. The table below provides the total appropriations by funding source and fiscal year.

Infrastructure Appropriations Bill - HF 2782
(Dollars in Millions)

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	Total
Rebuild Iowa Infrastructure Fund	\$ 0.0	\$ 67.2	\$ 42.1	\$ 30.4	\$ 6.6	\$ 146.3
Environment First Fund	0.0	35.0	0.1	0.0	0.0	35.1
Restricted Capital Fund	22.2	0.0	0.0	0.0	0.0	22.2
Vertical Infrastructure Fund	0.0	5.0	0.0	0.0	0.0	5.0
Endw. for Iowa's Health Rest. Cap. Fund	0.0	103.8	0.0	0.0	0.0	103.8
Technology Reinvestment Fund	0.0	17.5	0.0	0.0	0.0	17.5
Endowment for Iowa's Health Account	0.0	13.6	5.0	0.0	0.0	18.6
Fed. Econ. Stimulus & Jobs Holding Acct.	0.0	4.3	0.0	0.0	0.0	4.3
Total	\$ 22.2	\$ 246.4	\$ 47.2	\$ 30.4	\$ 6.6	\$ 352.8

Spreadsheets

Attachment 4 provides a list of the individual appropriations by funding source. A summary of the significant appropriations and policy language is discussed below.

Dept. of Admin. Service

The Bill appropriates a total of \$113.9 million to the Department of Administrative Services over five fiscal years. Significant appropriations include:



- \$77.1 million for construction of a new State Office Building, which includes \$37.6 million for FY 2007, \$16.1 million for FY 2008, \$16.8 million for FY 2009, and \$6.6 million for FY 2010. This includes funding for the demolition of the Wallace Building.
- \$6.8 million for continued restoration of the Capitol Building.
- A total of \$8.1 million for construction of a new school/infirmary building at the Toledo Juvenile Home, including renovation of an existing school building, and for the demolition of an old infirmary building and Wilson Cottage. The funding includes \$5.0 million for FY 2007 and \$3.1 million for FY 2008.

Dept. of Ag. & Land Stwshp.

The Bill appropriates a total of \$14.1 million to the Department of Agriculture and Land Stewardship for environmental programs.

Dept. for the Blind

The Bill appropriates \$4.0 million for the renovation of the Department for the Blind building.

Dept. of Corrections

The Bill appropriates a total of \$13.7 million to the Department of Corrections.

Dept. of Cultural Affairs

The Bill appropriates a total of \$8.3 million to the Department of Cultural Affairs. This includes \$6.0 million over two fiscal years for the Iowa Great Places Program. The Bill also establishes the Iowa Great Places Program Fund.

Dept. of Economic Dev.

The Bill appropriates a total of \$6.1 million to the Department of Economic Development.

Dept. of Education

The Bill appropriates a total of \$10.5 million to the Department of Education.

Dept. of Human Rights

The Bill appropriates \$2.6 million to the Department of Human Rights for continued development and implementation of the Criminal Justice Information System.

Iowa Finance Authority

The Bill appropriates a total of \$5.4 million to the Iowa Finance Authority, which includes \$5.0 million for the Water and Wastewater Treatment and Financial Assistance Program established in the Bill.

Telecom. & Tech. Comm.

The Bill appropriates \$2.0 million to the Iowa Telecommunications and Technology Commission for the replacement of equipment for the Iowa Communication Network (ICN).

Dept. of Natural Resources

The Bill appropriates a total of \$32.2 million to the Department of Natural Resources (DNR).

Dept. of Public Defense



The Bill appropriates a total of \$11.4 million to the Department of Public Defense, which includes \$5.2 million for development of the STARCOMM project that is an interoperable communications program established in Sioux City through a Federal Emergency Management Agency (FEMA) grant with Woodbury County.

Dept. of Public Safety

The Bill appropriates a total of \$9.0 million to the Department of Public Safety, which includes \$4.3 million for the Regional Emergency Response Training Centers established in the Bill.

Board of Regents

The Bill appropriates a total of \$86.0 million to the Board of Regents, which includes:

- \$36.0 million for construction of a new Hygienic Laboratory at the University of Iowa. The funding includes: \$8.3 million for FY 2007, \$15.7 million for FY 2008, and \$12.0 million for FY 2009.
- \$20.0 million for the Bioscience initiatives established in the Bill, including \$5.0 million to establish endowed chair positions at the Regents institutions.
- \$10.3 million for Tuition Replacement.
- \$10.0 million for major renovation and repair needs at the Regents institutions.
- \$6.2 million for construction projects at the Regents institutions.
- \$2.0 million for construction and improvements to a veterinary laboratory at Iowa State University.



State Fair

The Bill appropriates \$1.0 million to the State Fair Authority for infrastructure improvements at the Iowa State Fairgrounds.

Dept. of Transportation

The Bill appropriates a total of \$9.4 million to the Department of Transportation, which includes \$4.4 million for the Public Transit Infrastructure Grant Fund established in the Bill.

Treasurer of State

Appropriates a total of \$16.5 million to the Treasurer of State, which includes \$10.0 million for the Watershed Improvement Fund.

Dept. of Veterans Affairs

Appropriates \$6.2 million to the Department of Veterans Affairs for renovation and additions to facilities at the Veterans Home.

Changes to Statute

The Bill makes the following significant statutory changes:

Technology Fund

Establishes a Technology Reinvestment Fund and creates a standing appropriation of \$17.5 million from the General Fund to this Fund. The Fund is to be used for the acquisition of computer hardware and software, software development, telecommunications equipment, maintenance and lease agreements associated with technology components, and for the purchase of equipment intended to provide an uninterruptible power supply.

Lake Restoration Plan

Establishes a Lake Restoration Plan and Report process that requires the DNR to annually develop a lake restoration plan that includes recommendations for lake restoration projects based on specified criteria and goals, and requires the DNR to submit the plan to the Transportation, Capitals, and Infrastructure Appropriations Subcommittee by January 1 of each year.

Return on Investment

Prohibits the Department of Administrative Services from spending more than \$1.0 million of appropriated funds for a construction project if the return on investment of the project is less than 5.0%, unless approved by the General Assembly. Requires the Department to submit a business plan related to the construction of a new State Office Building.

Emergency Response

Establishes 11 Regional Emergency Response Training Centers and specifies the locations and the lead public agencies that will administer the centers and statutory provisions related to training of emergency responders. The Bill appropriates a total of \$4.3 million for infrastructure improvements at the regional center.

State Aviation Fund

Establishes the State Aviation Fund for the purpose of funding airport improvements. For FY 2008, 50.0% of the aircraft registration fees and excise taxes on aviation fuels are deposited into the State Aviation Fund. Beginning in FY 2009, all of the aircraft registration fees and excise taxes are deposited into the Fund. Under current law, aircraft registration fees and excise taxes are deposited into the General Fund. This statute change will reduce General Fund revenues by an estimated \$1.0 million in FY 2008 and \$2.0 million in FY 2009.

Marine Fuel Tax Fund

Establishes the Marine Fuel Tax Fund and deposits the excise tax on motor fuel for watercraft into the Fund. Under current law, the excise tax on motor fuel for watercraft is deposited into the Rebuild Iowa Infrastructure Fund (RIIF). This statute change will reduce revenues to the RIIF by \$2.5 million annually beginning in FY 2008.

Water Facility Improvements

Establishes the Water and Wastewater Treatment and Financial Assistance Program to be administered by the Iowa Finance Authority. The purpose of the Program is to provide loans to enhance water quality and community development projects in Iowa. The Bill appropriates \$5.0 million for the Program.

Bioscience

Establishes Research and Development Platforms for the purpose of directing funding to areas of advanced manufacturing, biosciences, information solutions, and financial services. The provision defines these areas as, "Core Platform Areas." The Bill creates the Technology and Commercialization Resource Organization to formulate and implement plans and programs for the Core Platform Areas and facilitate commercial

application within the State. The Bill appropriates a total of \$15.0 million that can be used to fund projects reviewed by the Organization.

Endowed Chair Positions

Allows the Board of Regents to create endowed chair positions at each of the Regents universities for the purpose of implementing recommendations provided in reports on biosciences, advanced manufacturing, and information technology. The Bill appropriates \$5.0 million to fund the positions.

Warehouse Tax Exemption

Provides that a business is not subject to Iowa corporate income tax if the only nexus issue is utilization of a warehouse in the State and 10.0% or less of the property stored in the warehouse is sold in the State. This provision is projected to reduce net General Fund revenue by \$100,000 per year, beginning in FY 2007.

Iowa Great Places Fund

Creates the Iowa Great Places Program Fund within the Department of Cultural Affairs. The Fund is to be used for infrastructure projects for areas designated as Great Places through the Iowa Great Places Program. The Bill appropriates \$3.0 million to the Fund for FY 2007 and \$3.0 million for FY 2008.

Public Transit Infrastructure

Creates the Public Transit Infrastructure Grant Fund to provide grants to Iowa public transit systems for funding infrastructure projects. The Grant Fund will be administered by the Department of Transportation. The Bill appropriates \$2.2 million to the Fund for FY 2007 and \$2.2 million for FY 2008.

Utilities Board Building



Requires the Department of Administrative Services, in consultation with the Utilities Board and Consumer Advocate, to provide for the construction of a building to house the Utilities Board and Consumer Advocate. Also, requires the building to be a model energy-efficient building, and to be located in the vicinity of the Capitol Complex. Allows the Treasurer of State to issue bonds (exempt from State income tax) to fund the construction of the building. The debt service on the bonds will be paid from the Utilities Board chargeable expenses.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: David Reynolds (Ext. 16934)

**HONEY CREEK DESTINATION PARK BOND PROGRAM
ACT – SF 2056**

Destination Park



The Governor signed SF 2056 (Honey Creek Destination Park Bond Program Act) on March 9. House File 875 (FY 2005 Infrastructure Appropriations Act) created the Honey Creek Premier Destination Park Authority and the Honey Creek Premier Destination Park Bond Fund. The Authority was authorized to issue up to \$28.0 million in bonds for the development and expansion of the Honey Creek Destination Park located near Lake Rathbun. The bonds will be repaid from the revenue generated by operations at the Destination Park.

Technical Change

The Act also makes a technical correction that allows the Authority to issue bonds that have net proceeds of \$28.0 million. The original legislation

allowed the issuance of bonds with gross proceeds of \$28.0 million. The Department of Natural Resources estimates \$36.7 million will be issued to obtain the net proceeds of \$28.0 million.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

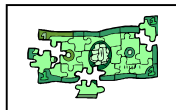
STAFF CONTACT: Debra Kozel (Ext. 16767)

ENTERPRISE ZONES, LOCATION OF PROJECTS ACT – SF 2147**Extended Zones**

The Governor signed SF 2147 on March 22. The Act extends enterprise zone benefits to a business that is located in whole or in part in a zone if the part of the business that is not within the zone is located on contiguous land to the zone.

New Jobs Program

A project could qualify for the New Jobs and Income Program and other assistance even outside of an enterprise zone.

Fiscal Impact

The fiscal impact of SF 2147 cannot be determined since the number of projects that would qualify for enterprise zone assistance is unknown. A potential project in Adams County for an ethanol plant currently qualifies for an estimated \$2.3 million in assistance and an additional \$4.8 million if the project is in an enterprise zone. This is estimated to reduce General Fund revenue by \$250,000 in FY 2007 and by \$1.0 million annually for five years beginning in FY 2008.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Ron Robinson (Ext. 16256)

DISTRIBUTION CENTER ENTERPRISE ZONES BILL – SF 2183**Enterprise Zones**

The General Assembly passed SF 2183 (Distribution Center Enterprise Zones Bill) on April 18. The Bill makes changes to the requirements for enterprise zones and creates a new type of transportation enterprise zone.

Fiscal Impact

The Bill is estimated to reduce General Fund revenue as follows:

- \$17.0 million in FY 2008
- \$20.9 million in FY 2009
- \$24.9 million in FY 2010
- \$28.8 million in FY 2011

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Ron Robinson (Ext. 16256)

FY 2006 SUPPLEMENTAL APPROPRIATIONS ACT – SF 2273

Supplemental Appropriations The Governor signed SF 2273 (FY 2006 Supplemental Appropriations Act) on March 29. The Act appropriates \$8.9 million and 29.0 FTE positions from the General Fund for FY 2006 and \$2.0 million from the Rebuild Iowa Infrastructure Fund (RIIF).

Gilchrist Hall The Act appropriates \$2.0 million from the RIIF to the Board of Regents for repair from fire at Gilchrist Hall at the University of Northern Iowa.

Clarinda MHI The Act appropriates \$250,000 from the General Fund for staffing and prescription drug costs at the Mental Health Institute (MHI) at Clarinda.

Dept. of Corrections The Act appropriates \$3.3 million from the General Fund for the following:



- \$1.2 million for natural gas costs at correctional facilities.
- \$1.3 million for security tower staffing at the Fort Madison Correctional Facility.
- \$125,000 for county confinement expenses.
- \$625,000 for administrative costs of the Department of Corrections.

State Public Defender The Act appropriates \$4.0 million from the General Fund for indigent defense claims.

Dept. of Public Safety The Act appropriates \$1.4 million from the General Fund for the following:

- \$400,000 for Department of Administrative Services billings.
- \$1.0 million and 29.0 FTE positions for additional gaming enforcement officers.

Statutory Changes The Act permits the Executive Council to expend funds for repairs to State property on an emergency basis. This authority is repealed effective June 30, 2008.

The Act extends the deadline for project completion for an entity that has been awarded a tax credit for a wind energy conversion facility.

More Information Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Beth Lenstra (Ext. 16301) Sue Lerdal (Ext. 17794)

INJURED VETERANS GRANT PROGRAM BILL – SF 2312

Injured Vets Grant Bill



The General Assembly passed SF 2312 (Injured Veterans Grant Program Bill) on April 25. An appropriation of \$1.0 million for FY 2006 was enacted in HF 2080 (FY 2006 Veterans Supplemental Appropriations Bill).

Senate File 2312 requires military service after September 11, 2001, to be eligible for \$2,500 grants up to a total of \$10,000 for financial assistance to family members to be with the injured veteran. The Department of Veterans Affairs is required to adopt administrative rules to implement the Program.

Fiscal Impact	The Bill exempts the grants from Iowa Income Tax; however, the Bill has minimal impact on tax revenue and the Department of Veterans Affairs.
Effective Date	The Bill takes effect upon enactment, and the tax exemption is retroactive to January 2006.
More Information	Additional information is available from the Fiscal Services Division or the LSA web site at: http://www3.legis.state.ia.us/noba/index.jsp .
STAFF CONTACT: Sue Lerdal (Ext. 17794) Jennifer Acton (Ext. 17846)	

ILLEGAL DUMPING FINES ACT – SF 2319

Littering Fines



The Governor signed SF 2319 (Illegal Dumping Fines Act) on April 26. The Act increases the fines for littering and the illegal dumping of solid waste by the following:

- Increases the civil penalty for illegally discarding solid waste from \$500 to \$1,000.
- Increases the fine for littering or highway littering from \$35 to \$70.
- Increases the fine for littering grounds from \$15 to \$30.

Fine Distribution

The civil penalty fines will be deposited into the General Fund with 50.0% appropriated to the Department of Transportation (DOT) for cleaning up litter and 50.0% to the counties for the clean-up and removal of items illegally dumped.

Fiscal Impact The estimated fiscal impact is an increase of approximately \$49,000 per year to the DOT and \$44,000 per year to the counties, and a decrease of \$93,000 to the General Fund.

More Information Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Debra Kozel (Ext. 16767)

TELECOMMUNICATIONS SALES TAX REFUND BILL – SF 2390

Telecomm. Sales Tax



The General Assembly passed SF 2390 (Telecommunications Equipment Sales Tax Refund Phase-in Bill) on April 4. The Bill provides for a phased-in refund of sales and use tax paid on telecommunications equipment purchases. After the phase-in, telecommunication equipment will be exempt from sales and use tax. The direct net General Fund revenue reduction associated with the Bill is projected as follows:

- FY 2007 - \$1.2 million
- FY 2008 - \$2.6 million
- FY 2009 - \$4.3 million
- FY 2010 - \$6.2 million
- FY 2011 - \$8.4 million

- FY 2012 - \$10.5 million
- FY 2013 - \$12.7 million

Fiscal Impact

The Bill will reduce local option sales tax revenue by a projected \$3.3 million per year, beginning in FY 2013.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Jeff Robinson (Ext. 14614)

SOCIAL SECURITY AND RETIREMENT INCOME TAX BILL – SF 2408

Social Security/Retirement

The General Assembly passed SF 2408 (Social Security and Retirement Income Tax Bill) on May 2. The Bill provides for the exemption of all Social Security income from income taxation. The exemption is implemented through an eight-year phase-out, beginning in tax year 2007.

Income Threshold



The Bill also establishes an income threshold for taxpayers age 65 and over. The threshold is established at \$18,000 (single) and \$24,000 (married/other) for tax years 2007 and 2008. Beginning in tax year 2009, the threshold is raised to \$24,000 (single) and \$32,000 (married/other). For married taxpayers, only one spouse needs to meet the age requirement to qualify for the threshold.

The threshold allows taxpayers with incomes below the established amounts to pay no State income tax. There is also a provision to allow taxpayers with income just above the thresholds to receive some tax reduction benefit. In calculating the threshold, taxpayers must include all pension income and Social Security income exempted under the provisions of the Bill.

Fiscal Impact



The Bill is projected to reduce net General Fund revenue by the following amounts:

- FY 2007 - \$ 11.9 million
- FY 2008 - \$ 34.1 million
- FY 2009 - \$ 44.3 million
- FY 2010 - \$ 62.6 million
- FY 2011 - \$ 72.5 million
- FY 2012 - \$ 83.0 million
- FY 2013 - \$ 94.7 million
- FY 2014 - \$107.9 million
- FY 2015 - \$118.1 million

Income Surtax for Schools

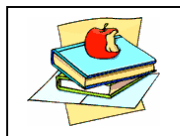
The Bill will also reduce revenue raised by the local option income surtax for schools as the surtax is calculated based on State tax liability. Revenue from

the surtax is distributed to school districts that have implemented the tax. Statewide, the surtax averages 3.0% of State tax liability.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Jeff Robinson (Ext. 14614)

**COLLABORATIVE EDUCATION SALES TAX EXEMPTION
ACT – HF 864****Sales Tax Exemption**

The Governor signed HF 864 (Collaborative Education Sales Tax Exemption Act) on February 17. The Bill provides a sales/use tax exemption for materials and services associated with the construction of a “collaborative education facility” meeting specific conditions. Those conditions are:

- The construction contract must have been entered into on or after April 1, 2003.
- The building must be located within a city with a population in excess of 195,000 persons.
- The purpose of the building is to provide facilities for the collaboration between public and private educational institutions.
- The owner of the building is a nonprofit corporation exempt from federal taxes under Section 501(a) of the federal Internal Revenue Code and is governed by Chapter 504 or 504A, Code of Iowa.

The sales tax exemption applies to the initial construction of the building and to any future modifications. The Act applies retroactively to April 1, 2003.

Fiscal Impact

The sales tax exemption applies to one building constructed in Des Moines and will reduce net General Fund sales tax revenue by an estimated \$187,000 in FY 2006. The exemption will also reduce local option sales tax receipts by \$37,400. Similar fiscal impacts will occur in a future fiscal year should the facility be expanded significantly.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/>.

STAFF CONTACT: Jeff Robinson (Ext. 14614)

SENIOR LIVING TRUST FUND REPAYMENT BILL – HF 2002**Repayment Bill**

The General Assembly passed HF 2002 (Senior Living Trust Fund Repayment Bill) on May 3. The Bill increases the standing amount required to be appropriated, reverted, or transferred to the Senior Living Trust Fund from the estimated General Fund surplus before funds are transferred to the Cash Reserve Fund from \$118.0 to \$300.0 million.

GF Surplus Transfer

In FY 2007, the Cash Reserve Fund and the Senior Living Trust Fund will each receive half of the FY 2006 surplus of approximately \$42.2 million after \$159.9 million of the ending balance is deposited into the Property Tax Credit

Fund. An estimated \$21.1 million will be deposited into the Senior Living Trust Fund.

Retroactive Date



Fiscal Impact

In addition, the Bill specifies that any appropriations, reversions, or transfers of appropriations credited to the Senior Living Trust Fund be applied retroactively to July 1, 2004. At the close of FY 2005, \$6.9 million was transferred from the Medicaid surplus to the Senior Living Trust Fund. Under this Bill, this amount is applied against the \$300.0 million repayment amount.

The Bill increases the amount of time it will take for the General Fund to receive surplus revenue after the Economic Emergency Fund reaches the statutory maximum balance of 2.5% of estimated revenues.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Lisa Burk (Ext. 17942)

**VETERANS FY 2006 SUPPLEMENTAL APPROPRIATIONS
ACT – HF 2080**

Vets Supplemental Act



The Governor signed HF 2080 (Veterans FY 2006 Supplemental Appropriations Act) on January 23. The Act deappropriates \$3.0 million from the FY 2006 General Fund appropriation to the Iowa Veterans Home due to additional Medical Assistance (Medicaid) revenues as a result of federal changes.

The Act appropriates \$1.0 million from the General Fund for FY 2006 for the Veteran Appreciation Program to be used by veterans seriously injured in combat zones since September 11, 2001. The Act also appropriates and then transfers \$2.0 million to the Iowa Finance Authority (IFA) to continue the Home Ownership Assistance Program, which assists Iowa National Guardsmen and Reservists with up to \$5,000 in down payment and closing costs towards the purchase of a new home.

Senate File 2312 (Injured Veterans Program Bill) amended HF 2080 to change the name of the Program and to provide implementation policy for the expenditure of the \$1.0 million appropriation.

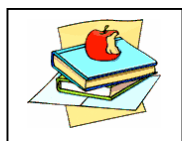
More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Sue Lerdal (Ext. 17794) Jennifer Acton (Ext. 17846)

**FY 2008 SCHOOL FOUNDATION ALLOWABLE GROWTH
RATE BILL – HF 2095**

School Aid Growth



The General Assembly passed HF 2095 (FY 2008 Allowable Growth Rate Bill) on May 2. The Bill sets the FY 2008 allowable growth rate at 4.0%. Highlights of the Bill include:

- The school district cost per pupil is increased by \$205, bringing the FY 2008 State cost per pupil to \$5,333.

- State Foundation Aid is projected to total \$2,166.9 million, an increase of \$117.7 million (5.7%) compared to FY 2007.
- Foundation Property Tax is projected to total \$1,100.9 million, an increase of \$15.6 million (1.4%) compared to FY 2007.
- The budget guarantee is estimated to total \$8.7 million (this amount is included in the total Foundation Property Tax amount) with 107 school districts eligible to receive the budget guarantee. Of these school districts, 20 will receive the 101.0% budget adjustment, and 87 will receive the scaled-down budget adjustment.

Formula Changes



Significant changes to the School Foundation Funding Formula were made in FY 2007. These included:

- Increasing the time that the English Language Learners Program receives a supplemental weighting from three to four years.
- Creating an Adjusted Additional Property Tax Levy that reduces property taxes for those school districts with the highest Additional Levy rates. In FY 2007, the appropriation to buy down Additional Levy rates was \$6.0 million. The appropriation is \$12.0 million in FY 2008, \$18.0 million in FY 2009, and \$24.0 million in FY 2010 and subsequent years.
- Decreasing the Area Education Agency (AEA) additional reduction to \$8.0 million, which restores \$3.8 million to AEA funding compared to previous years.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Dwayne Ferguson (Ext. 16561)

FEDERAL BLOCK GRANT ACT – HF 2238

Block Grant Act



The Governor signed HF 2238 (FFY 2007 Federal Block Grant Act) on March 9. The Act authorizes the receipt and expenditure of federal funds totaling \$4.5 billion for FFY 2007, an increase of \$432.7 million compared to estimated FFY 2006. This includes:

- Federal Block Grant Funds totaling \$156.9 million for the Departments of Economic Development, Human Rights, Human Services, Justice, Public Health, and the Governor's Office of Drug Control Policy.
- Federal categorical grants totaling \$4.3 billion for various departments.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Lisa Burk (Ext. 17942) Sue Lerdal (Ext. 17794)

HEALTH CARE TRANSFORMATION ACCOUNT ACT – HF 2347

Health Care Trans. Account

The Governor signed HF 2347 (Health Care Transformation Account Act) on March 9. The Act makes corrections to HF 841 (IowaCare and Medicaid Reform Act), which was enacted during the 2005 Legislative Session. House File 841 authorized the IowaCare Program and provided for a series of

healthcare reforms. The changes in HF 2347 were necessary to bring the State into compliance with the Centers for Medicare and Medicaid Services' (CMS) requirements regarding HF 841 and to draw down the funds for the Health Care Transformation Account (HCTA). The funds in this Account are to be used to fund the health care reforms specified in HF 841.

Provisions

House File 2347 clarifies the revenue source of the HCTA as follows:

- Specifies that a one-time payment adjustment of \$25.3 million is to be made to the University of Iowa Hospitals and Clinics to offset Medicaid reimbursements.
- Specifies that a one-time payment adjustment of \$34.4 million is to be made to the Carver College of Medicine at the University of Iowa to supplement physician services to Medicaid patients for FY 2004 and FY 2005.
- Requires the University of Iowa to transfer \$54.6 million to the General Fund upon receipt of the medical payment adjustments. This payment is equal to the FY 2004 and FY 2005 General Fund appropriations to the University for the Indigent Patient Program (State Papers).
- Appropriates \$2.0 million to the Department of Human Services (DHS) from the HCTA intended to draw down a federal Medicaid match and cover additional expenses incurred by the University of Iowa for the IowaCare Program.



Amendments

The Act was amended in HF 2734 (FY 2007 Health and Human Services Appropriations Bill). The amendment struck the \$2.0 million appropriation to the DHS and specified that the funds were instead to be transferred to the IowaCare Account to be used for the same purpose.

Effective Dates

The Act took effect upon enactment and contained retroactive applicability for some sections.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

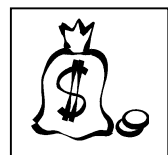
STAFF CONTACT: Kerri Johannsen (Ext. 14611)

IOWA COMMUNICATIONS NETWORK BILL – HF 2686

ICN Bill

The General Assembly passed HF 2686 (Iowa Communications Network Bill) on April 25. The Bill makes several technical and substantive changes regarding the operation of the Iowa Communications Network (ICN).

Fiscal Impact



The Bill requires the ICN to pay back the original \$1.0 million in start-up costs to the General Fund as follows:

- \$250,000 in FY 2008.
- \$250,000 in FY 2009.
- \$500,000 paid within a reasonable amount of time.

The Bill also allows the ICN Operations Fund to retain interest on its cash balance instead of allowing the interest to accrue to the General Fund. The projected General Fund impact is a revenue reduction of \$296,000 per year. The Bill requires a report summarizing the Fund by January 1, 2010, which will include the repayment plan for the \$500,000.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

TAX INCENTIVE PILOT PROJECT BILL – HF 2731**Tax Incentive Pilot**

The General Assembly passed HF 2731 (Withholding Tax Incentives in Urban Renewal Areas Pilot Project Bill) on May 2. The Bill allows four cities to qualify as pilot projects for a new tax incentive equal to 3.0% of the wages paid to employees in created or retained jobs.

Qualifications/Fiscal Impact

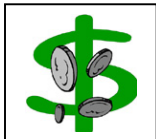
In order to qualify for the incentive, businesses must be located in an urban renewal (tax increment financing) area and must create at least 10 jobs or make a qualifying capital investment of at least \$500,000. The four eligible cities will include Sioux City, Council Bluffs, and two cities along the Mississippi border. The direct impact of the Bill is a projected reduction in net General Fund revenue of the following amounts:

- FY 2007 - \$0.6 million
- FY 2008 - \$1.2 million
- FY 2009 - \$1.9 million
- FY 2010 - \$2.7 million
- FY 2011 - \$2.8 million
- FY 2012 - \$2.9 million

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Jeff Robinson (Ext. 14614)

HEALTHY IOWANS TOBACCO TRUST APPROPRIATIONS BILL – HF 2743**HITT Appropriations**

The General Assembly passed HF 2743 (FY 2007 Healthy Iowans Tobacco Trust Appropriations Bill) on May 3. The Bill appropriates a total of \$70.7 million and 12.0 FTE positions from the Healthy Iowans Tobacco Trust, an increase of \$4.5 million and 2.0 FTE positions compared to estimated FY 2006. **Attachment 12** is a spreadsheet for the Healthy Iowans Tobacco Trust.

Dept. of Human Services

The Bill appropriates \$39.9 million to the Department of Human Services (DHS), which is no change compared to estimated FY 2006.

Dept. of Public Health

The Bill appropriates \$24.1 million to the Department of Public Health, a net increase of \$3.2 million compared to estimated FY 2006. The change includes:

- An increase of \$917,000 and 1.0 FTE position for tobacco use prevention and control.
- An increase of \$2.0 million for substance abuse treatment.

- An increase of \$250,000 for substance abuse prevention for children.
- An increase of \$100,000 for the Automated Defibrillator Grant Program.
- A decrease of \$100,000 and 1.0 FTE position to eliminate the Capitol Complex Defibrillator Program.
- An increase of \$40,000 for Phenylketonuria (PKU) assistance.

Dept. of Corrections



The Bill appropriates \$4.0 million to the Department of Corrections, an increase of \$905,000 compared to estimated FY 2006. The change includes:

- An increase of \$310,000 for additional funds for the Clinical Care Unit at Fort Madison.
- An increase of \$535,000 for additional funds for Community-Based Corrections Departments.
- An increase of \$60,000 for a value-based treatment program at the Mitchellville Correctional Facility.

Dept. for the Blind

The Bill appropriates \$130,000 to the Department for the Blind for the Newslines for the Blind, which maintains the current level of support.

Dept. of Education

The Bill appropriates \$2.6 million to the Department of Education, an increase of \$280,000 compared to estimated FY 2006. The change includes:

- An increase of \$150,000 for grants for before-and-after school programs.
- An increase of \$130,000 for the Farmers Disability Program.

Dept. of Econ. Dev.

The Bill appropriates \$125,000 and 1.0 FTE position to the Department of Economic Development for the Iowa Promise and Mentoring Partnership Program within the Commission on Volunteer Services. This is a new appropriation for FY 2007.

Tobacco Endow. Transfer

The Bill transfers \$10.9 million from the Endowment for Iowa's Health Account to the Healthy Iowans Tobacco Trust, an increase of \$3.3 million compared to the FY 2006 transfer.

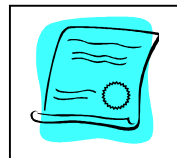
More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Lisa Burk (Ext. 17942) Sue Lerdal (Ext. 17794)

HEALTH CARE LICENSING BOARD FUNDING BILL – HF 2748

License Fee Bill



The General Assembly passed HF 2748 (Health Care Licensing Board Funding Bill) on April 24. The Bill provides for the retention of fees collected by the Boards of Dental, Nursing, Medical, and Pharmacy Examiners, the Boards under the Professional Licensure Division, and the Bureau of Radiological Health within the Department of Public Health, beginning in FY 2008.

The Bill also requires that appropriations from fees charged for birth

Current Law

registrations for primary and secondary child abuse prevention programs and for the Center for Congenital and Inherited Disorders Central Registry not be transferred, used, obligated, appropriated, or otherwise encumbered.

Under current law, the health care and professional licensure Boards collect and deposit licensure fees into the General Fund, with the exception of amounts permitted to be retained for rent costs or other purposes. Each Board then receives back a percentage of the fees deposited into the General Fund through the annual appropriation for Public Protection to the Department of Public Health to support the Boards' operations and activities.

The Boards do not receive 100.0% of the amounts deposited into the General Fund; therefore, there is a net benefit to the General Fund each year, which pays for indirect Board costs and other State government activities.

The Bureau of Radiological Health charges fees for the registration of radiation machines and to those who hold a radioactive materials license to inspect radioactive materials and machines. Under current law, the Bureau deposits the majority of these fees into the General Fund and retains and receives a total of 97.8% of the fees back through the annual appropriation for Public Protection to the Department of Public Health to support the Bureau's operations.

Fiscal Impact

House File 2748 will result in an estimated net decrease in General Fund revenues of \$1.3 million beginning in FY 2008.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Lisa Burk (Ext. 17942)

MILITARY SERVICE TAX CREDIT BILL – HF 2751**Property Tax Exemption**

The General Assembly passed HF 2751 (Military Service Tax Credit Bill) on April 26. The Bill reduces the length of service required for a veteran to be eligible for the Military Service Property Tax Exemption from three years to 18 months. The Bill also makes veterans honorably discharged due to a service-related injury with less than 18 months of service eligible for the exemption.

Fiscal Impact

The State General Fund reimbursement to local taxing authorities for the Military Property Tax Exemption is projected to increase \$205,000 annually due to the change in HF 2751. The State Foundation Aid for school districts will cost the State General Fund an additional \$160,000 annually. The total annual cost to the State General Fund is an estimated \$365,000, beginning in FY 2007.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

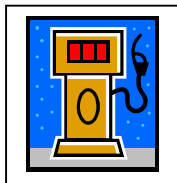
STAFF CONTACT: Dwayne Ferguson (Ext. 16561)

ETHANOL AND BIODIESEL TAX CREDIT BILLS – HF 2754 AND HF 2759

Tax Credit Bills

The General Assembly passed HF 2754 (Biofuels Promotions Bill) on April 12 and HF 2759 (Biofuels Infrastructure Appropriations Bill) on May 1.

HF 2754



House File 2754, as amended by HF 2759, creates three new tax credits to promote the sale and use of ethanol and biodiesel in Iowa and sunsets the current ethanol promotion tax credit. The following table provides the projected net General Fund impact of the tax credit changes.

Net General Fund Impact of Tax Credits					
In Millions of Dollars					
	Current Ethanol Credit	New Ethanol Credit	New E85 Credit	New Biodiesel Credit	Net Change in Income Tax Credits
FY 2007	\$ 0.0	\$ 0.0	\$ -0.2	\$ -0.5	\$ -0.7
FY 2008	-0.3	0.0	-1.7	-1.5	-3.5
FY 2009	-0.2	0.0	-5.0	-3.1	-8.3
FY 2010	10.5	-9.3	-7.4	-3.8	-10.0
FY 2011	11.1	-10.2	-11.2	-4.6	-14.9
FY 2012	11.6	-11.4	-8.6	-5.2	-13.6
FY 2013-FY 2026	125.5	-160.8	-93.0	-5.8	-134.1
Total	\$ 158.2	\$ -191.7	\$ -127.1	\$ -24.5	\$ -185.1

HF 2759



House File 2759 appropriates funds for costs associated with motor fuel inspection and the installation or conversion of renewable fuel infrastructure. The Bill also makes several technical changes to HF 2754. The appropriations in HF 2759 include:

- FY 2007 and FY 2008 - \$3.5 million each year from the Underground Storage Tank Fund to provide cost share funds for biofuel infrastructure. The funds are appropriated to the Department of Economic Development (DED) and deposited into a new Renewable Fuels Infrastructure Fund.
- FY 2007 through FY 2009 - \$2.0 million each year from the Grow Iowa Values Fund to provide cost share funds for biofuel infrastructure. The funds are deposited into a new Renewable Fuels Infrastructure Fund. Also, allows the DED to use \$50,000 per year for Program administration.
- FY 2007 and FY 2008 - \$300,000 each year from the Renewable Fuels Infrastructure Fund to the Department of Agriculture and Land Stewardship to be used for the inspection of motor fuel.

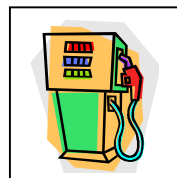
More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Jeff Robinson (Ext. 14614)

RENEWABLE FUEL INFRASTRUCTURE BILL – HF 2759

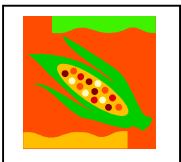
Renewable Fuel Bill



The General Assembly passed HF 2759 (Renewable Fuel Infrastructure Bill) on May 1. The Bill appropriates a total of \$13.0 million to the Renewable Fuel Infrastructure Fund for FY 2007 through FY 2009 for costs associated with installation or conversion of renewable fuel infrastructure. The Bill also appropriates \$300,000 from the Fund to the Department of Agriculture and Land Stewardship (DALs) for FY 2007 and FY 2008 for costs associated with motor fuel inspection.

The Bill makes numerous technical changes to HF 2754 (Renewable Fuel Incentive Bill). House File 2759 includes the following significant provisions:

- Creates a Renewable Fuel Infrastructure Fund under control of the Department of Economic Development (DED). Monies in the Fund are appropriated to the DED exclusively to support the Renewable Fuel Infrastructure Programs established in HF 2754.
- Modifies the annual standing appropriation of \$35.0 million from the Grow Iowa Values Fund to the DED for FY 2007 through FY 2015. For FY 2007 through FY 2009, \$33.0 million is provided to the DED for business start-up, expansion, and retention activities, and \$2.0 million is appropriated for deposit into the Renewable Fuel Infrastructure Fund. For the period of FY 2010 through FY 2015, the full \$35.0 million is provided for business activities.
- An annual allocation of up to \$50,000 of the \$2.0 million appropriation to the DED for FY 2007 through FY 2009 for costs associated with administering the Renewable Fuel Infrastructure Programs.
- Amends HF 2754 as follows:
 - Clarifies how taxpayers with tax years that have a start date other than January 1 are to calculate tax credits.
 - Sunsets all ethanol tax credits on January 1, 2021.
- Provides an annual appropriation of \$3.5 million for FY 2007 and FY 2008 from the Iowa Comprehensive Petroleum Underground Storage Tank Fund to the Renewable Fuel Infrastructure Fund.
- Transfers moneys provided in Section 15.401, Code of Iowa, to the Renewable Fuel Infrastructure Fund to be expended on the Renewable Fuel Infrastructure Programs. The total amount to be transferred is estimated to be \$650,000.
- Annually appropriates \$300,000, or the amount necessary, from the Renewable Fuel Infrastructure Fund to the DALS for FY 2007 and FY 2008 for the inspection of motor fuel, including salaries and support of 3.0 FTE positions.
- Requires the DALS to annually adopt a Motor Fuel Quality Assurance Schedule to assure that motor fuel meets all statutory tests and standards. On or before June 1 of each year, the Secretary of Agriculture is required to certify the amount required to implement the improvements required for the next fiscal year to the Director of the Department of Management (DOM) and the Fiscal Services Division of the Legislative Services Agency (LSA).
- The DOM is required to conduct a review of the scheduled improvements for that fiscal year and may reduce the amount certified if the DOM determines that a lesser amount is adequate. The Director of the DOM and the Secretary of Agriculture are to report the findings to the Legislative Oversight Committees.
- For each fiscal year, of the moneys appropriated to each State agency to support the production or use of renewable fuel, the DOM is required to transfer a prorated share of the State agency's appropriation that is necessary to satisfy the amount required to comply with the schedule of improvements for that fiscal year.



Fiscal Impact

The Bill annually appropriates \$300,000, or the amount necessary, from the Renewable Fuel Infrastructure Fund to the DALS for FY 2007 and FY 2008 for the inspection of motor fuel, including salaries and support of 3.0 FTE positions. The DALS provided the following information regarding the estimated costs associated with motor fuel inspection:



More Information

- FY 2007: \$809,000 for costs associated with 6.0 FTE positions, travel, equipment, and sending out 10 samples per week to an out-of-state laboratory at a cost of \$110 per sample.
- FY 2008: \$600,500 for the same costs as FY 2007, less \$208,500 for equipment.

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Mary Beth Mellick (Ext. 18223)

COMMUNITY EMPOWERMENT INITIATIVE BILL– HF 2769

Early Childhood Funding Bill



The General Assembly passed HF 2769 (Community Empowerment Initiative Bill) on May 3. The Bill appropriates a total of \$15.0 million to Community Empowerment for a variety of early childhood initiatives in FY 2007. The Bill also appropriates a total of \$20.0 million to those initiatives in both FY 2008 and FY 2009. House File 2527 (FY 2007 Education Appropriations Bill) appropriates \$23.8 million to Community Empowerment for FY 2007, which is no change compared to estimated net FY 2006.

Family Support Services

The Bill allocates \$5.0 million for family support services and parent education programs for families with children from birth through age three.

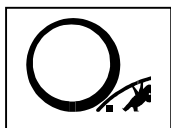
Preschool Tuition

House File 2769 allocates \$5.5 million in FY 2007 through FY 2009 to assist low-income parents with preschool tuition. The funds are to be allocated to local Community Empowerment Areas through the School Ready Grant formula.

Quality Improvement

The Bill allocates \$3.5 million in FY 2007 to improve the quality of early care, health, and education programs. It permits the Iowa Empowerment Board to reserve up to \$100,000 for expenses associated with providing technical assistance to the local Areas. The Bill also permits the Board to use the School Ready Grant formula or identify another method for allocating the remaining funds to local Areas.

Business Investment



The remaining \$1.0 million in the FY 2007 appropriation is reserved until the Business Community Investment Advisory Council, created in the Bill, makes recommendations for developing model projects for public-private partnerships to leverage private investment to support quality programming. The funds will then be allocated to local Areas to implement the recommendations.

The Bill specifies that at least \$6.0 million of the FY 2008 and FY 2009 appropriations will be designated for expansion of the initiatives implemented as a result of the Council's recommendations.

Other Provisions

Other provisions in HF 2769 include:

- Specifies that \$1.0 million allocated in HF 2527 for professional development and training activities does not have to be distributed to local Empowerment Areas. The Iowa Empowerment Board will combine these funds with similar funding in HF 2734 (FY 2007 Health and Human Services Appropriations Bill) and coordinate activities in collaboration with community colleges, Area Education

Agencies (AEAs), Iowa State University Extension Service, child care resource and referral services, and local Empowerment Area boards.

- Increases the membership of the Iowa Empowerment Board from 18 to 22 voting members, with 16 citizen members and six State agency members. Iowa Workforce Development is added as a member.
- Specifies that family support services shall include but are not limited to home visitation.
- Specifies that approximately 60.0% of a local Area's funding not committed by law to other particular purposes shall be used for family support and parent education targeted to families with children who are newborn to age five.
- Eliminates the limit of \$60,000 on School Ready Children Grant funds that may be used by a local board for administrative costs and other expenses, leaving the limit at 3.0%. Based on FY 2007 funding levels, only one local board, Polk County, will be affected by this change and will be able to spend an additional \$59,000 of its allocation for administrative costs and other expenses.
- Creates a Gifts and Grant Account in the Iowa Empowerment Fund and appropriates moneys credited to the Account to the Department of Management for purposes of Community Empowerment.



More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Robin Madison (Ext. 15270)

BRAIN INJURY SERVICES PROGRAM BILL – HF 2772

Brain Injury Services Bill



The General Assembly passed HF 2772 (Brain Injury Services Program Bill) on April 19. The Bill provides for implementation of the Program within the Department of Public Health and requires an eligible person to pay a cost-share for services. The Bill also requires the use of resource facilitators for Program services to link individuals to existing services and maximize private and public funding. The Bill allocates a previously enacted appropriation for the services.

Mental Health Appropriation

The Bill amends the appropriation for FY 2007 Mental Health Allowed Growth funding that was contingent upon enactment of legislation establishing a Program. House File 882 (FY 2006 Standing Appropriations Act) provided \$2.4 million for the Program. The Bill reallocates the funding to the Department of Public Health for State cost-share of services, resource facilitator services, reimbursement for needs assessments, and matching federal funds and administrative costs.

Emergency Rules

The Department of Public Health is permitted to adopt emergency administrative rules to implement the Program.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Sue Lerdal (Ext. 17794)

MISCELLANEOUS COURT FEES BILL – HF 2775

Court Fees Bill

The General Assembly passed HF 2775 (Miscellaneous Court Fees Bill) on April 18. The Bill requires all counties to access court costs in proof of financial liability case dismissals, increases the filing fee for a hospital lien from \$10 to \$20, increases the small claims mailing notice fee by \$2, and creates a \$50 fee for filing and docketing a transcript of the judgment in a civil case.

Revenue Impact



The overall revenue impact of HF 2775 is \$366,000. The Bill requires all counties in Iowa to charge the \$30 court costs, which results in approximately \$349,000 of additional revenue to the General Fund. The \$10 increase for hospital lien filing fees results in approximately \$17,000 in additional revenue to the General Fund. The change in the mailing fee for small claims is revenue neutral. The revenue impact of the \$50 filing and docketing fee for a transcript in a civil case cannot be determined; however, it is expected to be minimal.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

MENTAL HEALTH REDESIGN BILL – HF 2780

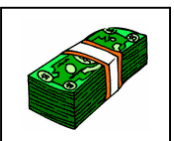
Mental Health Redesign



The General Assembly passed HF 2780 (Mental Health Redesign Bill) on May 3. The Bill provides for the following:

- Establishes various duties for the Department of Human Services and the Mental Health, Mental Retardation, Developmental Disabilities, and Brain Injury (MH/MR/DD/BI) Commission.
- Requires various items within county management plans for MH/MR/DD/BI services.
- Establishes a 150.0% Federal Poverty Level guideline requirement (FPL) for financial eligibility for county MH/MR/DD/BI services. This impacts 11 counties that are below this FPL.
- Provides that counties assume responsibility and the cost for those individuals served by the State Cases Program (legal settlement) beginning on October 1, 2006. These individuals will be provided the same services as those with legal settlement, and the provider will be paid the same reimbursement rate as the county pays. Funds are to be distributed to counties based on historical and other cost factors.
- Requires a legislative interim study committee to review mental health funding and services.

Fiscal Impact



The fiscal impact of HF 2780 is estimated to be \$3.5 million, which may be offset by the termination of the annual \$1.0 million existing contract with a managed care provider of the State Cases Program. The State Cases line-item appropriation was increased by \$1.9 million in HF 2734 (FY 2007 Health and Human Services Appropriations Bill). The Department of Human Services General Administration line-item appropriation was increased by \$500,000 for the administrative costs of this Mental Health redesign in HF

2734. The Community Services line- item appropriation was increased by \$260,000 for the preliminary costs of the assessment process in HF 2734.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Sue Lerdal (Ext. 17794)

JUDICIAL BRANCH FEES AND COSTS BILL – HF 2789

Judicial Fees Bill



The General Assembly passed HF 2789 (Judicial Branch Fees and Costs Bill) on May 2. The Bill increases the fee charged by the clerks of district court for filing and docketing a criminal case from \$30 to \$100 and the court costs/filing fees for a scheduled violation from \$30 to \$50. The estimated revenue impact of the \$20 increase in simple misdemeanor court costs/filing fees is \$8.7 million and the estimated revenue impact of the \$70 increase in indictable misdemeanor filing fees is \$600,000. The total revenue generated by increasing court costs is \$9.3 million. The revenues contained in the Bill are not subject to the 99.0% expenditure limitation rule.

Increased Fines

The Bill also increases the fines charged for simple, serious, aggravated, and Operating While Intoxicated (OWI) offenses by approximately 25.0%. The following chart illustrates the new minimum and maximum fine amounts.



Offense	Minimum Fine Amount	Maximum Fine Amount
Simple Misdemeanor	\$ 65	\$ 625
Serious Misdemeanor	\$ 315	\$ 1,875
Aggravated Misdemeanor	\$ 625	\$ 6,250
OWI 1st	\$ 1,250	
OWI 2nd	\$ 1,875	\$ 6,250
OWI 3rd	\$ 3,125	\$ 9,375

Fiscal Impact

The overall revenue generated by HF 2789 will be approximately \$11.3 million. The Bill allocates \$11.1 million. The remaining \$213,000 will be deposited into the General Fund.

Salaries and Other Costs

The Bill also directs the State Court Administrator to allocate \$14.0 million annually, from fees and fines collected by the Judicial Branch, to the Judicial Branch for salaries, maintenance, equipment, and miscellaneous purposes. This is a \$7.0 million increase to the Judicial Branch's current allocation and is in addition to the Judicial Branch's proposed \$123.3 million operating budget appropriation in HF 2557 (FY 2007 Judicial Branch Appropriations Bill). The \$14.0 million allocation will be shown in the Judicial Branch operating budget as a receipt rather than an appropriation.

Court-Appointed Attorneys



The Bill directs the State Court Administrator to allocate \$3.0 million annually, from the fees and fines collected by the clerks of district court, to the Office of the State Public Defender, Department of Inspections and Appeals. The funds are to be used to compensate court-appointed billable attorneys representing indigent adults and juveniles. The Bill creates a matrix providing for a mix of \$5 and \$10 per hour increases over current law. The \$3.0 million allocation is in addition to the proposed General Fund appropriation of \$25.2 million to the State Public Defender in HF 2558 (FY

2007 Justice System Appropriations Bill). The \$3.0 million allocation will be shown in the State Public Defender's Office budget as a receipt rather than an appropriation.

Legal Serv. Poverty Grants

The Bill also directs the State Court Administrator to allocate \$450,000 annually, from the fees and fines collected by the clerks of district court, to the Office of the Attorney General for Legal Services Poverty Grants. The funds are to be used for legal services for persons in poverty. The \$450,000 allocation is in addition to the proposed General Fund appropriation of \$900,000 to the Attorney General's Office in HF 2558. The allocation will be shown in the Attorney General's Office budget as a receipt rather than an appropriation.

Newton Safe Keepers



The Bill also directs the State Court Administrator to allocate \$560,000 annually, from the fees and fines collected by the clerks of district court, to the Department of Corrections for the Newton Safe Keepers Program. The allocation is in addition to the proposed General Fund appropriation of \$26.1 million for the Newton Correctional Facility in HF 2558. The \$560,000 allocation will be shown in the Newton Correctional Facility's budget as a receipt rather than an appropriation.

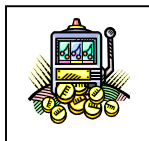
More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

COUNTY ENDOWMENT FUND BILL – HF 2791

County Endowment Bill



The General Assembly passed HF 2791 (Community Endowment Fund Bill) on May 3. The Bill increases the percentage of adjusted gross revenues (AGR) received as State Gaming Tax from racetrack casinos and excursion gambling boats that is allocated for specified purposes and reduces the percentage that will go to the Rebuild Iowa Infrastructure Fund (RIIF) by 0.5% beginning in FY 2008.

Current Law

Under current law, 0.5% of the AGR received as part of the State Gaming Tax is deposited into the Community Endowment Fund. The funds are distributed to counties that do not have a gambling license to be used for charitable purposes.

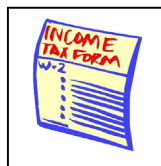
Iowa Council of Foundations

The Bill appropriates \$70,000 of funds received by the Endowment Fund, for the lead philanthropic organization, to the Department of Economic Development for administrative costs related to the Endow Iowa Program in FY 2008.

County Endowment Fund

The Bill also increases the percentage of AGR from racetracks and excursion boat casinos that goes to the County Endowment Fund from 0.5% to 0.8%. The increase is estimated to be \$3.8 million in FY 2008.

Other Appropriations



The Bill appropriates an additional 0.2% of the AGR as follows:

- \$520,000 from the gaming tax received by the State annually to the Department of Cultural Affairs with one-half to be used for operational support grants and one-half for the Community Cultural Grants Program in FY 2008.

- One-half of the remaining funds to the Community Development Division, Department of Economic Development, for regional tourism marketing. Prohibits the funds from being used for administrative costs. This is estimated to be \$1.0 million in FY 2008.
- One half of the remaining funds shall be deposited into the General Fund for funding the Endow Iowa Tax Credit. This is estimated to be \$1.0 million in FY 2008. This will increase the total available funds for the Endow Iowa Tax Credit from \$2.0 to \$3.0 million per year.

Tax Credit Sunset

The Bill repeals the sunset provision for the Endow Iowa Tax Credit that would have been effective June 30, 2010.

Audit Procedures

The Bill requires the governing body of a charitable organization receiving a grant to approve all expenditures of grant moneys and allow a State audit of expenditures of all grant moneys.

Fiscal Impact

The Bill reduces funds available for distribution through the RIIF by 0.5% of the AGR beginning in FY 2008. The estimated reduction is \$6.3 million for FY 2008.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Douglas Wulf (Ext. 13250)

ADDITIONAL EDUCATION FUNDING BILL – HF 2792**Add'l. Education Funding**

The General Assembly passed HF 2792 (Additional Education Funding Bill) on May 3. The Bill appropriates funding for the Student Achievement and Teacher Quality Program, amends the School Foundation Formula, and makes other education-related provisions. In addition, the Bill includes provisions regarding educational assistance for children of deceased veterans, court fees and fines, and other matters.

Teacher Pay

House File 2792 makes appropriations from the General Fund to the Department of Education for the Student Achievement and Teacher Quality Program. The appropriations increase funding for the Program by \$35.0 million each year for three years, as follows:

- FY 2007 - \$104.3 million
- FY 2008 - \$139.3 million
- FY 2009 - \$174.3 million

The Bill increases the minimum teacher salaries by \$1,000 and allocates the appropriations among the various components of the Program, as shown in the table below.

	FY 2006	FY 2007	FY 2008	FY 2009
National Board Certification Awards	\$ 2,000,000	\$ 1,915,000	\$ 1,915,000	\$ 1,915,000
Ambassador to Education	0	85,000	85,000	85,000
National Board Certification Support Program	0	250,000	250,000	250,000
Total	2,000,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
Mentoring and Induction	4,200,000	4,650,000	4,650,000	4,650,000
Career Dev./Evaluator Training	400,000	695,000	695,000	695,000
Ambassador to Education	85,000	0	0	0
Total	485,000	\$ 695,000	\$ 695,000	\$ 695,000
Add'l. Professional Development Day(s)	10,000,000	10,000,000	10,000,000	10,000,000
Salaries/Professional Development	6,625,000	6,625,000	6,625,000	6,625,000
Market Factor Pay	0	3,390,000	7,500,000	10,000,000
Pay for Performance	0	1,000,000	2,500,000	5,000,000
Increase Minimum Salary Levels	0	3,200,000	3,200,000	3,200,000
Base Salary Support	46,283,894	72,533,894	101,923,894	131,923,894
Totals	\$ 69,593,894	\$ 104,343,894	\$ 139,343,894	\$ 174,343,894

Market Factor Salaries



House File 2792 establishes an initiative to create market factor incentives for classroom teachers to improve salaries in response to geographic differences, recruitment and retention issues, such as hard-to-staff schools, subject area shortages, and racial and ethnic diversity issues on local teaching staffs. The Bill specifies that the school district have sole discretion in awarding the funds and that the funds supplement, but not supplant, wages and salaries paid as a result of a collective bargaining agreement. It further specifies that the Department include market factor pay when reporting teacher salaries in the annual Condition of Education Report.

Pay for Performance



The Bill establishes a Pay for Performance Commission within the Executive Branch to review pay-for-performance programs in both the public and private sector and design a program using both individual and group incentives. The Bill specifies that at least half of the funding identified be designated for individual incentives.

The Commission is required to initiate demonstration projects in 10 selected K-12 schools, beginning July 1, 2007, to test the effectiveness of the program and to add 20 additional school districts as demonstration projects beginning July 1, 2008. The Commission must submit an interim report by January 15, 2007; subsequent interim reports annually; and a final report six months after the completion of the demonstration projects.

Statewide Implementation

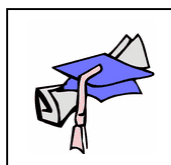
The Bill requires the General Assembly to consider implementing the pay for performance program statewide in FY 2010. It requires the Commission, in consultation with the Department of Education, to develop a system for tracking and measuring enhanced student achievement. The Commission must also develop a pay-for-performance pay plan for teacher compensation, including salary adjustments directly related to enhanced student achievement. The plan must include performance standards identifying five levels of performance, including superior, exceeds expectations, satisfactory, emerging, and in need of remediation. Individual salary adjustments will be provided only to teachers performing at the satisfactory level or above.

Administrator Mentoring

House File 2792 appropriates \$250,000 from the General Fund to the Department of Education for a Beginning Administrator Mentoring and Induction Program. The Bill specifies that school districts receive \$1,300 per beginning administrator to cover the cost of a \$500 stipend per semester for a mentor, the costs of implementing a mentoring and induction plan, and the employer's share of contributions to federal Social Security and a qualifying retirement plan.

New Ed. Delivery System

The Bill requires the Institute for Tomorrow's Workforce to develop a plan to establish a new educational delivery system in Iowa and submit the plan to the General Assembly, the Governor, and the Department of Education by January 15, 2007. The plan must be implemented unless rejected by the General Assembly and the Governor by June 30, 2007.

Graduation Requirements

House File 2792 appropriates \$130,000 from the General Fund to the Department of Education for FY 2007 to assist school districts with the implementation of statewide graduation requirements. The Bill specifies that the Department survey school districts regarding readiness for implementation, review Iowa law and administrative rules for needed changes, and submit a report to the General Assembly by January 1, 2007.

Teacher Librarians

The Bill requires school districts to have a teacher librarian licensed by the Board of Educational Examiners beginning July 1, 2006, and provides a waiver of this requirement, for up to two years, upon written request to the Department of Education. It provides that districts that have contracted with a media specialist or librarian prior to June 1, 2006, shall be considered in compliance until June 30, 2011, if the individual is making progress toward receiving an endorsement from the Board of Educational Examiners. It further provides that districts that have contracted with a media specialist or librarian who holds at least a master's degree in library and information studies shall be considered in compliance until the individual leaves the district's employ.

Additional Levy Buy-Down

The Bill amends the School Foundation Formula to create an Adjusted Additional Property Tax Levy that reduces property taxes for those school districts with the highest Additional Levy rates. The adjustment is applied to the Additional Levy portion of the regular program, school special education, and supplemental weighting costs funded at the State Cost per Pupil level. The adjustment becomes part of State Foundation Aid, and the General Fund appropriations are as follows:

- FY 2007 – \$6.0 million
- FY 2008 – \$12.0 million
- FY 2009 – \$18.0 million
- FY 2010 and subsequent years – \$24.0 million

The projected impact of the appropriations is as follows:

- FY 2007 – 30 school districts will have their Additional Levy rates for the specified cost components reduced to a maximum rate of \$4.71 per \$1,000 of taxable valuation.

- FY 2008 – 50 school districts will have their Additional Levy rates reduced to a maximum rate of \$4.50.
- FY 2009 – 70 school districts will have their Additional Levy rates reduced to a maximum rate of \$4.36.
- FY 2010 – 77 school districts will have their Additional Levy rates reduced to a maximum rate of \$4.31.

English Language Learners

House File 2792 extends the supplemental weighting in the School Foundation Formula for the English Language Learner Program participation from three to four years. The Program extension is projected to cost \$3.3 million in General Fund State Foundation Aid and \$490,000 in property taxes in FY 2007.

Local Option Sales Tax



The Bill prohibits counties without the School Infrastructure Local Option (SILO) sales tax from spending Local Option Sales Tax (LOST) funds for the benefit of school districts. It also permits school districts in counties that have not enacted the SILO sales tax but do so before July 1, 2008, to receive their pro rata shares of all SILO sales tax collected in the counties for the first half of the duration approved by the voters. During the last half of the approved period, the amounts in excess of \$575 per pupil will be included in the pooled distribution from the Secure and Advanced Vision for Education (SAVE) Fund. This change affects Linn and Johnson Counties. Implementation of a SILO sales tax is projected to raise \$34.0 million in Linn County and \$19.3 million in Johnson County in FY 2007.

Property Tax Equity Study

The Bill requests the Legislative Council to establish a two-year Equity in Property Taxation Interim Study Committee to develop proposals to equalize school district property tax rates determined by the School Foundation Formula. The Committee must submit a report to the General Assembly by January 1, 2008.

Instruct. Support Program

The Bill includes a legalizing action to permit school districts that have participated in the Instructional Support Program to continue to participate in FY 2007 if the school board adopts a resolution to do so by May 15, 2006, and no petition is filed for an election to approve or disapprove continuation of the Program.

This change does not affect the General Fund appropriation for the Instructional Support Program. The legalizing act allows school districts that failed to renew their participation in the Program to continue to receive an allocation from the appropriation and to receive the associated property taxes and income surtaxes in FY 2007. Seven school districts are affected by this legalizing act, including Iowa Falls, Midland, Russell, Seymour, Walnut, Waterloo, and Winterset.

Natural Resources

The Bill adds three additional organizations to the membership of the Sustainable Natural Resource Funding Study Advisory Committee, including the Sierra Club, the Izaak Walton League of Iowa, and the State Soil and Water Conservation Districts.

Volunteer Fire Fighters

The Bill establishes a new income tax check-off for the Keep Iowa Beautiful Fund and the Volunteer Fire Fighter Preparedness Fund. Currently, taxpayers may choose between separate check-offs for the two funds. Under the Bill's provisions, there will be a single check-off, and the donation will be divided evenly between the two funds. The fiscal impact cannot be determined. For tax year 2004, an estimated \$120,000 was contributed to both check-offs.

Dept. of Admin. Services

The Bill makes changes regarding the acceptance of funds by the Department of Administrative Services. It requires the Department to file an annual report regarding donations, grants, gifts, or contributions of more than \$1,000. The Department must notify the Executive Council, the Department of Management, and the Legislative Council 20 days prior to soliciting donations, grants, gifts, or contributions for Capitol Complex improvements.

Worker's Compensation

The Bill permits an individual who has served as the Workers' Compensation Commissioner or any deputy to represent a claimant in a contested case before the Division of Workers' Compensation.

Children of Veterans

The Bill appropriates \$27,000 from the General Fund for FY 2007 to the Department of Veteran Affairs to provide educational assistance to children of deceased veterans. Beneficiaries are required to live in Iowa for two years preceding application for assistance. The Bill specifies that a child of an individual who died in active military service prior to September 11, 2001, will receive \$600 per year. A child of a veteran who died after September 11, 2001, will receive up to \$5,500 to attend a Regents institution or community college. The maximum lifetime benefit per child is \$27,500.

Comm. Housing Dev.

The Bill specifies filing requirements for property owned and managed by a community housing development organization in order to receive a State tax exemption.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Robin Madison (Ext. 15270)
Dwayne Ferguson (Ext. 16561)

TAX POLICY, TAX EXEMPTION, AND TECHNICAL CHANGE BILL – HF 2794

Tax Policy Bill

The General Assembly passed HF 2794 (Tax Policy, Tax Exemption, and Technical Change Bill) on May 2. The Bill deals with many subjects related to State and local taxes. The following table provides the net General Fund revenue reduction associated with the provisions that could be estimated.

General Fund Fiscal Impact Item	Bill Section	FY 2007 General Fund Impact	Succeeding Fiscal Years
Child Development Tax Credit	Section 24	\$ 740,000	\$ 740,000
Medicaid Waiver Exemption	Section 40	590,000	590,000
Student Service Exemption	Section 41	60,000	60,000
Missouri River Vessel Exemption	Section 43	25,000	25,000
Currency & Bullion Exemption	Section 44	65,000	65,000
Agricultural Drainage Refund	Section 66	25,000	0
Total		\$ 1,505,000	\$ 1,480,000

The following items were not estimated due to insufficient available information:

- Section 5, relating to annexation. Any revenue change would impact local government property tax.
- Section 42, relating to fuel consumed in the generation of electricity. Any revenue change would impact the General Fund.
- Section 45, relating to the transfer of motor vehicles within the first 24 months of a business' existence. Any revenue change would impact the Road Use Tax Fund.
- Section 46, relating to licensed motor vehicle dealer inventories. Any revenue change would impact the Road Use Tax Fund.
- Section 56, relating to qualifications for the Homestead Property Tax Credit within a community land trust. Any revenue change would impact local government property tax.
- Section 57, relating to a property tax exemption for private aeronautical businesses located at a public airport. Any revenue change would impact local government property tax and the State General Fund through the School Aid formula.
- Section 59, relating to the property tax status of equipment located at a car wash. Any revenue change would impact local government property tax and the State General Fund through the School Aid formula.



More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Jeff Robinson (Ext. 14614)

STANDING APPROPRIATIONS BILL – HF 2797

Standing Approps. Bill



The General Assembly passed HF 2797 (FY 2007 Standing Appropriations Bill) on May 3. The Bill appropriates a total of \$147.6 million from the General Fund. This is an increase of \$26.1 million compared to the estimated FY 2006 appropriations for the affected budget units in the Bill. The Bill also appropriates \$171.0 million from Other Funds. This is an increase of \$8.1 million compared to the estimated FY 2006 appropriations for the affected budget units. In addition, the Bill adds 1.0 FTE position to the Department of Human Rights for the Asian and Pacific Islanders Division. Significant appropriations are included below.

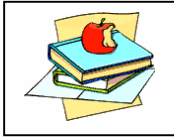
Mental Health

The Bill appropriates \$43.3 million from the General Fund for FY 2008 for Mental Health Allowed Growth, and specifies distribution of the funds.

Standing Appropriations

The Bill makes the following standing appropriations and revenue adjustments:

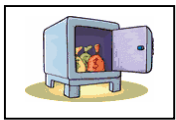
- Allows the Executive Branch to continue to use the budgeting-for-results process for FY 2008 in lieu of the information currently required by statute.



- Reduces the FY 2007 General Fund standing appropriation to the General Assembly and Legislative Agencies by \$1.3 million.
- Limits the following FY 2007 General Fund standing appropriations to the amounts specified to maintain the current level of funding:
 - Department of Education for Instructional Support – \$14.4 million.
 - Department of Education for At-Risk Children Programs – \$11.3 million.
 - Department of Education for Non-Public Transportation – \$8.6 million.
 - Department of Education for the Educational Excellence Program – \$55.5 million.
 - Department of Revenue for the Statewide Fire and Police Officer Retirement Fund – \$2.7 million.
- Notwithstanding certain General Fund standing appropriations, as well as conflicting and voting provisions of Section 8.56, Code of Iowa, dealing with the Cash Reserve Fund, and deposits \$159.9 million from the FY 2006 ending surplus into the Property Tax Credit Fund, and then makes appropriations from the Property Tax Credit Fund for the following property tax credits and exemptions:



- Appropriates \$103.0 million for the Homestead Property Tax Credit.
- Appropriates \$34.6 million for the Agricultural Land and Family Farm Tax Credit.
- Appropriates \$2.8 million for the Military Service Tax Credit. This is an increase of \$205,000 compared to FY 2006 increased veterans' exemptions in HF 2751 (Military Service Tax Credit Act).
- Appropriates \$19.5 million for the Elderly and Disabled Tax Credit.
- Reduces the State Aid allocation for Area Education Agencies (AEAs) by \$8.0 million for FY 2007, continuing the additional reduction from previous years.



- Notwithstanding the requirement that an appropriation be made from the General Fund to the Cash Reserve Fund in the event that the Cash Reserve does not maintain a maximum balance equal to 7.5% of the Revenue Estimating Conference (REC) estimate for FY 2007 as established in December 2005.
- Provides that the REC revenue estimate of March 24, 2006, is to be used to determine the expenditure limitation for FY 2007, instead of the December 12, 2005, estimate. Using the March 24, 2006, estimate will permit an additional \$46.2 million to be appropriated in FY 2007.
- Specifies that the Section of the Bill creating the Property Tax Credit Fund is effective on enactment.
- Specifies that the Section of the Bill relating to the use of the March 24, 2006, revenue estimate is effective on enactment and applies retroactively to January 9, 2006.

Salaries and Compensation

The Bill provides the following salaries and compensation:

- Provides salary increases for justices, judges, and magistrates for FY 2007. Increases are effective July 1, 2006.



- Provides salary range adjustments for appointed officials for FY 2007, effective June 30, 2006.
- Appropriates \$29.0 million from the General Fund to the Salary Adjustment Fund for FY 2007 for the negotiated bargaining agreements for contract-covered employees and non-contract employees, excluding the State Board of Regents and Judicial Branch.
 - The identified need for FY 2007 salary increases for employees, excluding the Board of Regents and the Judicial Branch, is \$42.2 million.
 - The identified need for FY 2007 salary increases for employees of the Board of Regents is \$43.0 million, and for the Judicial Branch, excluding the Judges and Magistrates, \$8.0 million.
- Provides a 2.0% increase to the pay range maximum, effective June 30, 2006, and merit step increases for non-contract employees for FY 2007.
- Appropriates Road Use Tax Fund (RUTF) and Primary Road Fund (PRF) moneys to pay salary increases for employees supported from these Funds.
- Specifies that sworn peace officers in the Department of Public Safety, not covered by a collective bargaining agreement, receive the same per diem meal allowance as covered sworn peace officers.
- Extends the American Federation of State, County, and Municipal Employees (AFSCME) Sick Leave Conversion Program to non-contract-covered Executive Branch employees, excluding the Board of Regents employees.
- Specifies that the Public Broadcasting Board will set the salary for the Administrator of the Division of Public Broadcasting, Department of Education.

Other Appropriations



The Bill makes the following changes to other appropriations:

- Appropriates \$4.5 million from the General Fund to the Veterans Trust Fund for FY 2007.
- Appropriates \$1.0 million from the General Fund to the Department of Veterans' Affairs for matching grants to counties for veterans' services.
- Appropriates \$200,000 from the General Fund to the Board of Regents for the Real Estate Education Program at the University of Northern Iowa for FY 2008.
- Permits a transfer of up to \$2.8 million of the General Fund ending balance for FY 2006 to the Board of Regents.
- Appropriates \$250,000 from the General Fund to the Department of Cultural Affairs for Historic Resource Development Program emergency grants.
- Appropriates \$100,000 from the General Fund to the Department of Justice for farm mediation services.
- Establishes the Sustainable Natural Resource Funding Study Advisory Committee to study sustainable sources of funding for natural resources in Iowa.
- Requires the transfer of assets held in, and any funds received by, the Housing Improvement Fund to the State Housing Trust Fund. Approximately \$2.2 million currently in the Housing Improvement Fund will be transferred and an additional \$2.5 million will be available for transfer upon the repayment to the Housing Improvement Fund of outstanding loans.



- Permits the Department of Inspections and Appeals (DIA) to conduct inspection of food establishments and hire additional staff to conduct the inspections if municipal corporations performing the inspections fail to renew the agreement and receives Department of Management (DOM) approval. Currently, fees collected from inspections are deposited into the General Fund. The DIA will now receive fees directly from the establishments for conducting the inspections, which are estimated to total \$375,000.
- Extends the \$29.3 million Early Intervention Block Grant appropriation through FY 2007.
- Requires the Iowa Finance Authority (IFA) to submit a report to the General Assembly by October 1, 2009, regarding the status of the Housing Trust Fund.
- Specifies that it is the intent of the General Assembly to make the following appropriations from the General Fund to the Housing Trust Fund:
 - FY 2008: \$2.0 million
 - FY 2009: \$3.0 million
 - FY 2010: \$4.0 million
- Specifies that the Section of this Bill transferring up to \$2.8 million of the General Fund ending balance for FY 2006 to the Board of Regents takes effect on enactment.
- Specifies that the Section of this Bill permitting the DIA to receive an appropriation of food establishment inspection fees and hire additional staff to conduct them takes effect on enactment.

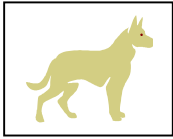
Statutory Changes



The Bill makes the following miscellaneous statutory changes:

- Permits the Executive Council to approve and pay for expenses incurred by the Department of Public Health related to the purchase, storing, and distribution of antiviral treatment courses.
- Forgives the principle loan and interest for a specific loan made by the Iowa Agricultural Finance Corporation. The loan forgiveness will reduce payments to the Department of Economic Development (DED) as follows:
 - FY 2008: \$1.0 million
 - FY 2009: \$1.0 million
 - FY 2010: \$1.0 million
 - FY 2011: \$0.5 million
- Provides employment protection to Civil Air Patrol members allowing them to participate in emergency operations, and increases the penalty for the false wearing of a military uniform.
- Makes school districts that are required to repay property taxes because of a Property Assessment Appeal Board or judicial action reducing a property tax assessment eligible for an adjustment in State Foundation Aid.
- Adds canines that are produced at licensed facilities to the definition of farm products and agricultural production, and exempts licensed canine producers from paying sales tax on items related to the production of canines. There are

676 licensed canine facilities in Iowa and a minimum of 280,000 breeding dogs. The estimated fiscal impact is:



- A minimum reduction of \$206,000 in State sales tax and \$41,000 in local option sales tax each year.
- A maximum reduction of \$413,000 in State sales tax and \$83,000 in local option sales tax.
- Changes the definition of a Non-Profit Community Housing Development Organization that is exempt from property taxes.
- The Section of the Bill amending the Section relating to Nonprofit Housing Development Property Tax Exemption takes effect upon enactment and applies retroactively to January 1, 2005, for assessment years beginning on or after that date.

Tort Claims

The Bill makes the following changes to the settlement of State financial and tort claims:



- Creates a Risk Management Coordinator within the Department of Management.
- Makes numerous statutory changes regarding claims against or by the State, including:
 - Repeals the subsection that permits claims to be filed directly with State agencies.
 - Changes the length of time a claim may be eligible for payment from 10 to five years.
 - Repeals the State Appeal Board's authority regarding outdated warrants.
 - Permits the State Appeal Board to approve certain claims greater than five years old in certain circumstances.
 - Repeals the authority of the Director of the Department of Administrative Services to reissue outdated warrants. Requires outdated warrants to be addressed as provided in Section 556.2C, Code of Iowa.
- Makes numerous statutory changes regarding State Tort Claims:
 - Specifies that an award is determined by the Attorney General rather than the State Appeal Board in State Tort Claim matters.
 - Specifies that the Attorney General's Office, on behalf of the State, is responsible for allowing, adjusting, compromising, or settling a tort claim rather than the State Board of Appeals.
 - Permits the Attorney General to award attorney fees in State tort claim cases.
 - Transfers the authority for investigating claims from the State Appeal Board to the Attorney General's Office.
 - Specifies that the duty to indemnify and hold harmless does not apply if the State is entitled to restitution from an employee or in a suit commenced against an employee in which the State has been substituted as the defendant.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Mary Beth Mellick (Ext. 18223) Jess Benson (Ext. 14613)

OTHER WAYS AND MEANS BILLS**Ways & Means Bills**

The General Assembly passed the following five bills during the 2006 Legislative Session:

HF 2465 – Capital Gains

The General Assembly passed HF 2465 (Capital Gains Holding Period Bill) on March 13. Currently, Section 422.7 (21), Code of Iowa, requires that property must be held for a minimum of 10 years in order for the taxpayer to deduct gains from the sale of qualifying property in the determination of net income for individual income tax purposes.



House File 2465 will, in certain cases, allow the addition of the holding period of other property or the holding period of another owner of the property to the holding period of the taxpayer in determining whether the ten-year holding period requirement for the Iowa capital gains deduction has been satisfied. The proposed law change will affect the determination of holding periods for property acquired through like-kind exchanges, property received as a gift, and property purchased with the proceeds of an involuntary conversion. The change is projected to reduce net General Fund revenue by \$100,000 in FY 2007 and by \$50,000 each year thereafter.

HF 2461 – IRC Update

The General Assembly passed HF 2461 (Internal Revenue Code Update Bill) on April 18. The Bill incorporates (copies) recent federal Internal Revenue Code changes into Iowa tax law. The projected net General Fund revenue reduction is \$1.0 million in FY 2006 and \$0.4 million in FY 2007.

SF 2268 – Beg. Farmer

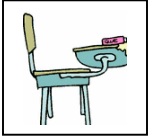
The General Assembly passed SF 2268 (Beginning Farmer Tax Credit Bill) on May 3. The Bill provides for a new tax credit available to owners of agricultural assets who make those assets available to beginning farmers. The Bill also exempts a variety of farm machinery and equipment from the sales and use tax. The two changes are projected to reduce net General Fund revenue by the following amounts:

- FY 2007 - \$1.4 million
- FY 2008 - \$1.5 million
- FY 2009 - \$1.6 million
- FY 2010 - \$1.6 million
- FY 2011 - \$1.7 million
- FY 2012 - \$1.8 million

SF 2402 – Soy-Based Oil

The General Assembly passed SF 2402 (Soy-Based Transformer Oil Bill) on April 24. The Bill allows for a limited tax credit to partially offset the cost of using soy-based oil in electrical transformers. The Bill is projected to reduce FY 2007 net General Fund revenue by \$120,000.

SF 2409 – School Tuition



The General Assembly passed SF 2409 (School Tuition Organization Tax Credit Bill) on May 2. The Bill creates a tax credit for donations to School Tuition Organization to be used for scholarships to private elementary and secondary schools. The Bill is projected to reduce net General Fund tax revenue by \$2.5 million in FY 2007 and by \$5.0 million in succeeding fiscal years.

More Information

Additional information is available from the Fiscal Services Division or the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Jeff Robinson (Ext. 14614)

MEDICAID FORECAST FOR FY 2006 AND FY 2007

Medicaid Forecast

Staff members from the Department of Management, the Department of Human Services (DHS), and the Fiscal Services Division of the LSA met on April 25 to discuss estimated Medical Assistance (Medicaid) expenditures for FY 2006 and FY 2007. The three staffs meet monthly to discuss estimated expenditures and to agree on a range for expenditures for the current fiscal year.

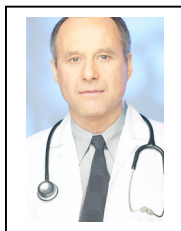
FY 2006



House File 825 (FY 2006 Health and Human Services Appropriations Act), as amended by HF 882 (FY 2006 Standing Appropriations Act), HF 841(IowaCare Medicaid Reform Act), and HF 2347 (Health Care Transformation Account Act), included total State funding of \$723.8 million for Medicaid for FY 2006. It was discussed during the 2005 Legislative Session that this level of funding was not likely sufficient to fully fund Medicaid and a shortfall was anticipated. The three staffs agreed to an estimated shortfall range of \$15.0 to \$21.0 million for FY 2006, with a midpoint of \$18.0 million.

Since the forecasting methods used to determine the supplemental need are complex and take into account changes in cost and enrollment, the assumptions stated will not add up to the supplemental need, but represent the things that were not funded in the FY 2006 budget. A leveling trend in enrollment, as well as lower than expected costs in some areas offset some of the anticipated supplemental expenses. The shortfall estimate includes the following:

- An estimated net cost of \$12.9 million due to provisions included in HF 841 (IowaCare Medicaid Reform Act).
- \$2.0 million to pay for an anticipated federal Medicare Part D Drug Benefit woodwork effect. This expense occurs in only the second half of FY 2006 because the Part D Benefit began in January 2006.
- \$4.0 million to fund Medicare buy-in for eight months of FY 2006. Premium rates for Medicare Parts A and B have both increased for FY 2006.
- Items where savings were assumed but the corresponding statutory changes were eliminated totaled \$3.1 million, including \$1.0 million for Pay and Chase, \$101,000 for a technical adjustment, and \$2.0 million for a reduction in HF 882.
- \$2.5 million to complete the funding for the nursing facility rebasing.
- \$3.2 million to replace federal Veterans Affairs funding with State Medicaid funds at the Iowa Veterans' Home.

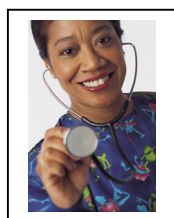


- \$6.4 million due to the FY 2005 supplemental not being fully incorporated into the FY 2006 budget.
- Funds to pay for a small amount of FY 2005 claims not processed before August 26, 2005, that will be paid from the FY 2006 appropriation.
- Funds to pay for a settlement with the federal Centers for Medicare and Medicaid Services (CMS) related to financial audits of the Adult Rehabilitation Option (ARO) service providers. The CMS report included findings against the State and providers of approximately \$6.2 million, which is required to be repaid to the federal government.

FY 2007

For FY 2007, the three staffs agreed to an estimated increase of \$56.0 to \$91.0 million, with a midpoint of \$73.5 million compared to the \$723.8 million appropriation for estimated FY 2006. The increase for FY 2007 includes the following assumptions:

- An estimated \$20.5 million due to enrollment increases.
- An estimated \$7.0 million to fund an estimated 1.0% medical inflation rate.
- \$15.0 to \$21.0 million to incorporate the estimated FY 2006 supplemental appropriation.
- \$1.0 million to annualize the increased cost of Medicare buy-in due to increased Medicare premiums.
- \$2.0 million to annualize the cost of the Medicare Part D woodwork effect.
- In FY 2007, the Federal Medical Assistance Percentage (FMAP) rate will decrease from 63.61% to 61.98%, resulting in an estimated \$25.0 million in additional cost to the State.



Other Issues

The President signed the federal Deficit Reduction Act of 2005 in early February. It is estimated that the federal changes will not dramatically impact Iowa Medicaid; however, administrative rules must be adopted at the federal level before exact impacts can be estimated.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Kerri Johannsen (Ext. 14611)

ATTACHMENTS

Blue Pages

The following documents are attached:

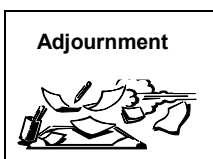
- **Attachment 1** – State of Iowa Projected General Fund Balance Sheet
- **Attachment 2** – General Fund Appropriations for FY 2007 – Pie Charts
- **Attachment 3** – Table reflecting the flow of funds and estimated balances of reserve funds
- **Attachment 4** – Listing of infrastructure-related appropriations by fund
- **Attachment 5** – Rebuild Iowa Infrastructure Fund spreadsheet
- **Attachment 6** – Environment First Fund spreadsheet

- **Attachment 7** – Restricted Capital Fund (Tobacco Settlement Trust Fund) spreadsheet
- **Attachment 8** – Vertical Infrastructure Fund spreadsheet
- **Attachment 9** – Technology Reinvestment Fund spreadsheet
- **Attachment 10** – Endowment for Iowa's Health Account (Restricted Capital Fund) spreadsheet
- **Attachment 11** – Endowment for Iowa's Health Account (Tobacco Settlement Trust Fund) spreadsheet
- **Attachment 12** – Healthy Iowans Tobacco Trust Fund spreadsheet
- **Attachment 13** – Senior Living Trust Fund spreadsheet
- **Attachment 14** – Medicaid funding spreadsheet
- **Attachment 15** – Tracking document of General Fund appropriations – Final Action FY 2007 prior to item vetoes

More Information

For more information, please contact the Legislative Services Agency. As always, we look forward to working with you during the Interim.

STAFF CONTACT: Holly Lyons (Ext. 17845) Dave Reynolds (Ext. 16934)



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

STATE OF IOWA
PROJECTED GENERAL FUND BALANCE
(Dollars in Millions)

		Fiscal Year 2006		Fiscal Year 2007	
	Actual FY 2005	Governor's Recomm.	Legislative Action	Governor's Recomm.	Legislative Action
Estimated Funds Available:					
Estimated Receipts (Dec. REC)	\$ 5,657.3	\$ 5,712.4	\$ 5,712.4	\$ 5,886.4	\$ 5,886.4
REC Adjustment (March 2006)		143.9	143.9	46.2	46.2
Positive Rev Adjustments (Exh. 1)		1.0	- 0.2	47.0	11.6
Negative Rev Adjustments (Exh. 1)					- 21.9
Tax Refunds	- 696.9	- 649.6	- 649.6	- 581.2	- 581.2
Accruals	- 31.4	13.0	13.0	9.5	9.5
Total Funds Available	<u>4,929.0</u>	<u>5,220.7</u>	<u>5,219.5</u>	<u>5,407.9</u>	<u>5,350.6</u>
Expenditure Limitation¹				5,352.3	5,297.1
Estimated Appropriations and Expenditures:					
Appropriations (Exh. 2)	4,606.0	4,939.7	4,939.7	5,306.3	5,296.3
FY 2006 Supp. (SF 2273 & HF 2080)		27.9	35.8		
Health Care Transformation (HF 2347)		54.6	54.6		
FY 2006 Deappropriations (HF 2080)		- 3.0	- 3.0		
Total Appropriations	<u>4,606.0</u>	<u>5,019.2</u>	<u>5,027.1</u>	<u>5,306.3</u>	<u>5,296.3</u>
Reversions	- 2.9	- 12.5	- 12.5	- 12.5	- 12.5
Regents Allocation			2.8		
Net Appropriations	<u>4,603.1</u>	<u>5,006.7</u>	<u>5,017.4</u>	<u>5,293.8</u>	<u>5,283.8</u>
Ending Balance - Surplus	<u>\$ 325.9</u>	<u>\$ 214.0</u>	<u>\$ 202.1</u>	<u>\$ 114.1</u>	<u>\$ 66.8</u>
Over (under Expend. Limit)				\$	(0.8)
Appropriations to Other Funds					
Property Tax Credit Fund	\$ 159.7	\$ 119.7	\$ 159.9	\$ 0.0	\$ 0.0
Senior Living Trust Fund		47.2	21.1	54.1	33.4
Cash Reserve Fund	166.2	47.1	21.1	60.0	33.4
Total	<u>\$ 325.9</u>	<u>\$ 214.0</u>	<u>\$ 202.1</u>	<u>\$ 114.1</u>	<u>\$ 66.8</u>

¹ Section 9 of HF 2797 (Standing Appropriations Bill) notwithstanding Sec. 8.22A(3), Code of Iowa, which requires the Governor and General Assembly to use the Revenue Estimating Conference estimate from the December 2005 meeting, and instead uses the March 2006 estimate.

STATE OF IOWA
GENERAL FUND REVENUE ADJUSTMENTS
(Dollars in Millions)

Attachment 1

Exhibit 1

		FY 2006		FY 2007	
		Governor's Recomm.	Legislative Action	Governor's Recomm.	Legislative Action
Revenue Adjustments					
	Cigarette and Tobacco Tax Increase	\$ 31.5		\$ 129.9	\$ 0.0
	Cigarette and Tobacco Tax Increase - Transferred to Healthy Iowans Tobacco Trust Fund	- 31.5		- 129.9	
	Combined Corporate Reporting			25.0	
	Beer Tax Increase			7.4	
	Increase Court Costs			2.2	
	Increase Fines for Misdemeanors/OWI			2.0	
	Increase Speeding Fines Under 55 mph			2.1	
HF 2521	Dept. of Revenue - Enterprise Collections Services			4.8	7.0
SF 2408	SS & Retirement Income Exclusion				- 11.9
HF 864	Collaborative Educ. Sales Tax Exemption		- 0.2		
HF 2558	Additional DCI Agents for Riverboats			2.6	2.6
SF 2273	Additional DCI Agents for Riverboats	1.0	1.0		
HF 2521	Additional Racing & Gaming Staff for Riverboats			0.7	0.7
HF 2521	Increase in Banking Fees			0.2	0.2
HF 2465	Capital Gains				- 0.1
HF 2731	Tax Incentive Pilot Project				- 0.6
HF 2754	Biofuels Promotions Bill				- 0.7
SF 2147	Enterprise Zone Location				- 0.3
HF 2461	IRC Update		- 1.0		- 0.4
SF 2390	Telecommunications Sales Tax				- 1.2
SF 2268	Beginning Farmer Tax Credit				- 1.4
SF 2409	School Tuition Organization Tax Credit				- 2.5
HF 2794	Dept. of Revenue - Technical Bill/Credits				- 1.5
HF 2686	ICN - Interest				- 0.3
HF 2782	Infrastructure Bill (Bioscience)				- 0.1
SF 2319	Illegal Dumping Fines				- 0.1
HF 2789	Court Revenue				0.2
HF 2775	Miscellaneous Court Fees				0.4
SF 2402	Soy Based Transformer Fluid Tax Credit				- 0.1
HF 2734	Veterans Revenue Adjustment				0.5
HF 2797	Standings - DIA Fees				- 0.4
HF 2797	Canine Breeder Sales Tax Exemption				- 0.3
Total Revenue Adjustments		<u>\$ 1.0</u>	<u>\$ - 0.2</u>	<u>\$ 47.0</u>	<u>\$ - 10.3</u>
				Positive Adj	11.6
				Negative Adj	-21.9
				Net Adj.	<u>-10.3</u>

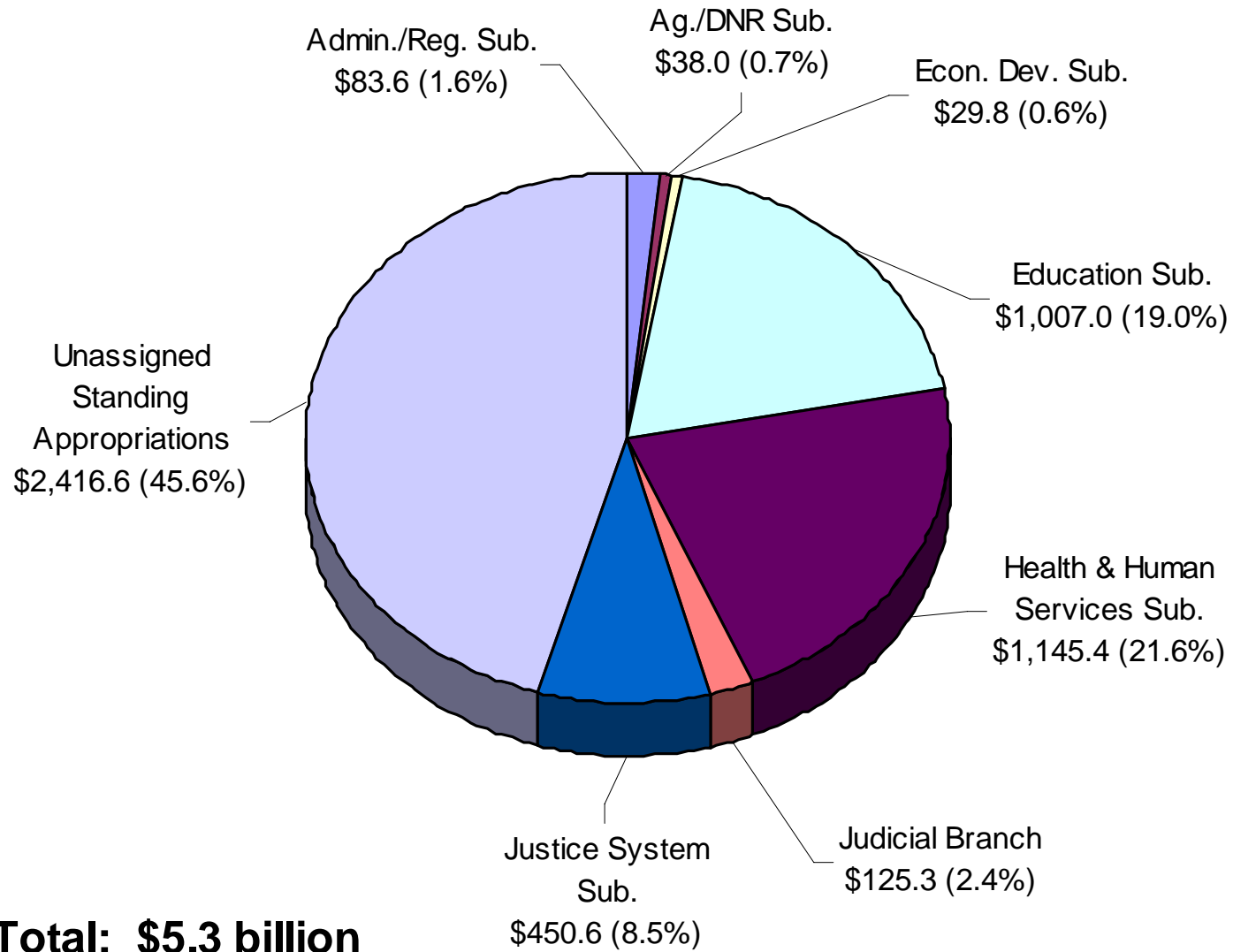
STATE OF IOWA
GENERAL FUND APPROPRIATIONS
(Dollars in Millions)

Exhibit 2

Appropriations by Subcommittee	Actual FY 2005	Fiscal Year 2006		Fiscal Year 2007	
		Governor's Recomm.	FY 2006 after Supp/Deapp/Est.	Governor's Recomm.	Legislative Action
Administration and Regulation	\$ 81.0	\$ 85.8	\$ 88.4	\$ 165.5	\$ 83.6
Agriculture and Natural Resources	34.9	36.8	36.7	37.6	38.0
Economic Development	29.9	30.4	30.4	34.1	29.8
Education	893.1	933.3	931.2	1,018.3	1,007.0
Health and Human Services	859.1	1,095.3	1,101.8	1,108.8	1,145.4
Justice System	521.5	562.6	561.7	586.1	575.9
Transportation and Capitals	0.1	0.0	0.0	0.0	0.0
Other Unassigned Standings	2,186.6	2,275.0	2,276.9	2,355.8	2,416.6
Total Appropriations	\$ 4,606.2	\$ 5,019.2	\$ 5,027.1	\$ 5,306.2	\$ 5,296.3

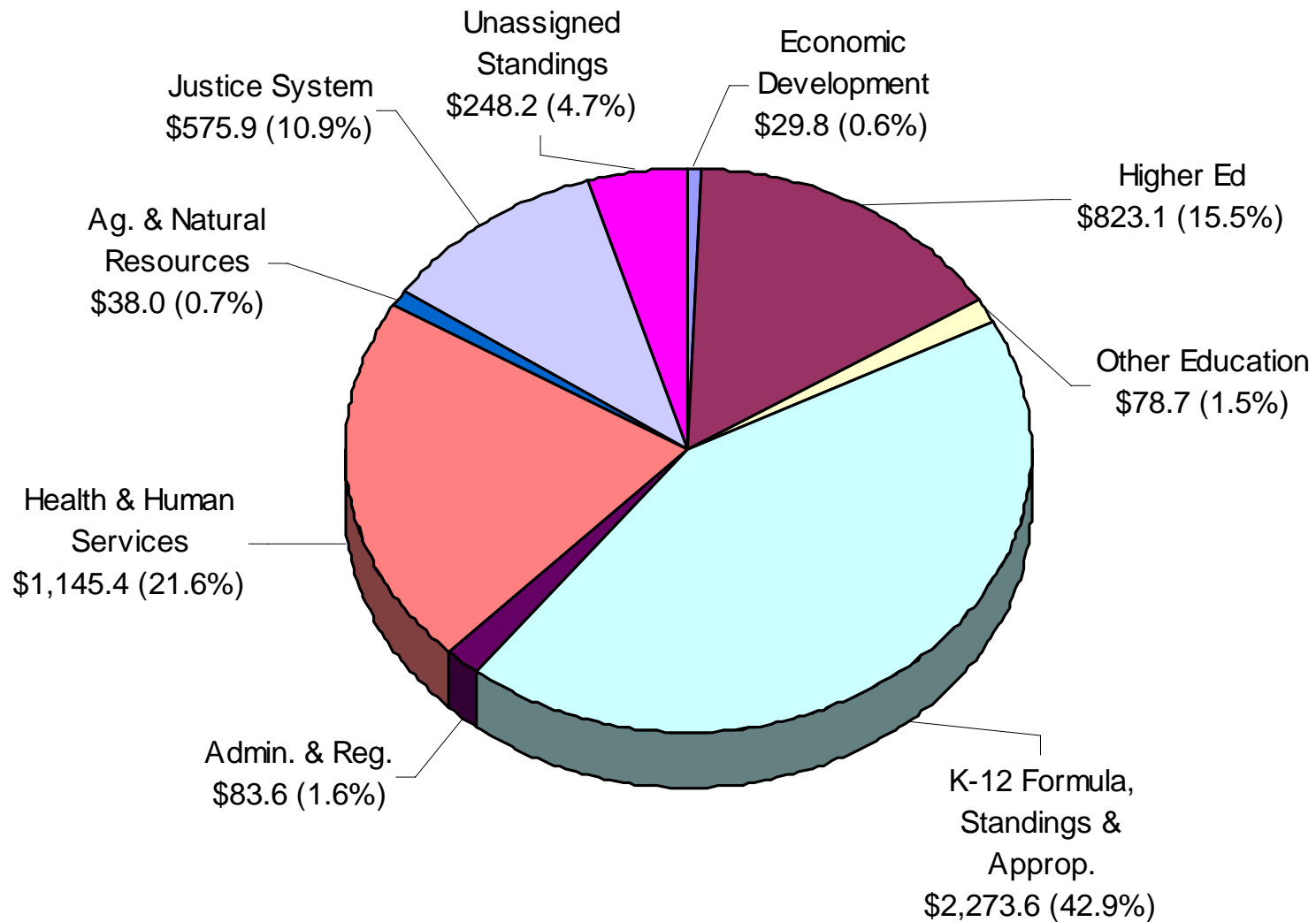
General Fund Appropriations by Subcommittee - FY 2007

(\$ in millions)



General Fund Appropriations by Function - FY 2007

(\$ in millions)



Total: \$5.3 billion

STATE OF IOWA
General Fund Revenues after Expenditure Limitation
(Dollars in Millions)

SENIOR LIVING TRUST FUND SURPLUS REIMBURSEMENT	Actual FY 2005	Estimated FY 2006	Gov. Rec. FY 2007	Leg. Action FY 2007
Balance Brought Forward	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Estimated Revenues:				
Gen. Fund Appropriation from Surplus ¹		0.0	47.2	21.1
Ending Balance	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 47.2</u>	<u>\$ 21.1</u>
<i>Maximum \$118.0 million</i>				
CASH RESERVE FUND (CRF)	Actual FY 2005	Estimated FY 2006	Gov. Rec. FY 2007	Leg. Action FY 2007
Balance Brought Forward	\$ 159.7	\$ 222.3	\$ 367.7	\$ 367.7
Revenues:				
Gen. Fund Appropriation from Surplus	166.0	166.2	47.1	21.1
General Fund Approp. (1.0% Requirement) ²	45.5			
Fed. Economic Stimulus Fund Approp.	10.7			
Total Funds Available	<u>381.9</u>	<u>388.5</u>	<u>414.8</u>	<u>388.8</u>
Transfers/Appropriations:				
Appropriated for Property Tax Credits	-159.6			
Excess Transferred to EEF	0.0	- 20.8	- 22.5	0.0
Balance Carried Forward	<u>\$ 222.3</u>	<u>\$ 367.7</u>	<u>\$ 392.3</u>	<u>\$ 388.8</u>
<i>Maximum 5.0%/7.5%</i>	<u>\$ 341.3</u>	<u>\$ 367.7</u>	<u>\$ 392.3</u>	<u>\$ 392.3</u>
IOWA ECONOMIC EMERGENCY FUND (EEF)	Actual FY 2005	Estimated FY 2006	Gov. Rec. FY 2007	Leg. Action FY 2007
Balance Brought Forward	\$ 3.3	\$ 3.3	\$ 24.1	\$ 24.1
Estimated Revenues:				
Excess from Cash Reserve	0.0	20.8	22.5	0.0
Total Funds Available	<u>3.3</u>	<u>24.1</u>	<u>46.6</u>	<u>24.1</u>
Excess Transferred to SLTF/Gen. Fund	0.0	0.0	0.0	0.0
Balance Carried Forward	<u>\$ 3.3</u>	<u>\$ 24.1</u>	<u>\$ 46.6</u>	<u>\$ 24.1</u>
<i>Maximum 5.0%/2.5%</i>	<u>\$ 113.8</u>	<u>\$ 122.6</u>	<u>\$ 130.8</u>	<u>\$ 130.8</u>

¹ Section 8.57(2), Code of Iowa, requires that if the amount of the surplus is greater than 2.0% of the adjusted revenue estimate, the amount of the appropriation to the Senior Living Trust Fund is 1.0% of the adjusted revenue estimate and the remainder of the surplus is appropriated to the Cash Reserve Fund.

² Section 8.57(1)(a), Code of Iowa, requires that an appropriation equal to 1.0% of the Adjusted Revenue Estimate be made if the Cash Reserve Fund balance is equal to or less than 6.5% of the Adjusted Revenue Estimate. If the balance in the Cash Reserve Fund is greater than 6.5% but less than 7.5%, the appropriation will be the amount necessary to bring the balance to 7.5%.

HF 2782 (INFRASTRUCTURE APPROPRIATIONS BILL)

Appropriations Listed by Funding Source

		Final Action				
		FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Rebuild Iowa Infrastructure Fund						
Admin. Services	Relocation/Temporary Lease Costs	\$ 0	\$ 1,824,500	\$ 0	\$ 0	\$ 0
	Statewide Routine Maintenance	0	2,536,500	0	0	0
	Terrace Hill Improvements	0	75,000	0	0	0
	DHS Toledo-Education & Infirmary Bldg.	0	0	3,100,000	0	0
	New State Office Building	0	0	16,100,000	16,800,000	6,657,100
Corrections	Ft. Madison Electrical System Lease	0	333,168	0	0	0
	Prison Study	0	500,000	0	0	0
Cultural Affairs	Battle Flag Preservation	0	220,000	0	0	0
	Historical Preservation Grant Program	0	800,000	0	0	0
	American Gothic & Visitor Ed. Center	0	250,000	0	0	0
	Iowa Veterans Oral Histories	0	1,000,000	0	0	0
	Great Places Initiative	0	0	3,000,000	0	0
Economic Dev.	Iowa Port Authorities	0	80,000	0	0	0
Education	Enrich Iowa Libraries	0	1,200,000	0	0	0
Human Services	Residential Treatment Facility	0	300,000	0	0	0
Finance Authority	Transitional Housing	0	1,400,000	0	0	0
Natural Resources	Iowa's Special Areas	0	1,500,000	0	0	0
	Lake Darling State Park Shelter	0	250,000	0	0	0
Public Health	Environment & Emergency Mgmt. Facility	0	100,000	0	0	0
Public Defense	Camp Dodge Readiness Center	0	100,000	0	0	0
	STARCOMM Project	0	1,000,000	2,000,000	1,600,000	0
Public Safety	Regional Fire Training Facilities	0	2,300,000	0	0	0
	Law Enforcement Training Track	0	800,000	0	0	0
Regents	Tuition Replacement	0	10,329,981	0	0	0
	Bioscience	0	8,200,000	0	0	0
	Bioscience Infrastructure	0	1,800,000	0	0	0
	Center for Playground Safety	0	500,000	0	0	0
	Major Maintenance	0	6,200,000	0	0	0
	SUI Hygienic Laboratory	0	8,350,000	15,650,000	12,000,000	0
	Ag Products/Novel Proteins	0	1,000,000	0	0	0
	Endowment Salaries	0	5,000,000	0	0	0
	ISU Veterinary Laboratory	0	2,000,000	0	0	0
Transportation	Rail Assistance	0	235,000	0	0	0
	Aviation Improvement Program	0	564,000	0	0	0
	Public Transit Infrastructure	0	0	2,200,000	0	0
Treasurer	Prison Debt Service	0	5,416,604	0	0	0
	County Fair Infrastructure	0	1,060,000	0	0	0
Total		\$ 0	\$ 67,224,753	\$ 42,050,000	\$ 30,400,000	\$ 6,657,100

HF 2782 (INFRASTRUCTURE APPROPRIATIONS BILL)

Appropriations Listed by Funding Source

		Final Action				
		FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Environment First Fund						
Agriculture	Conservation Reserve Enhance. (CREP)	\$ 0	\$ 1,500,000	\$ 0	\$ 0	\$ 0
	Watershed Protection Program	0	2,700,000	0	0	0
	Farm Demonstration Program	0	850,000	0	0	0
	Agriculture Drainage Wells	0	500,000	0	0	0
	Soil Conservation Cost Share	0	5,500,000	0	0	0
	Conservation Reserve Program (CRP)	0	2,000,000	0	0	0
	Loess Hills Conservation Authority	0	600,000	0	0	0
	So. Iowa Conservation & Dev. Authority	0	300,000	0	0	0
	Levee Project	0	0	150,000	0	0
Economic Dev.	Brownfield Redevelopment Fund	0	500,000	0	0	0
Natural Resources	Volunteers and Keepers of Land	0	100,000	0	0	0
	Marine Fuel Tax Capital Projects	0	2,500,000	0	0	0
	Park Operations and Maintenance	0	2,000,000	0	0	0
	GIS Information for Watersheds	0	195,000	0	0	0
	Water Quality Monitoring Stations	0	2,955,000	0	0	0
	Water Quality Protection	0	500,000	0	0	0
	Air Quality Monitoring Program	0	275,000	0	0	0
	Lake Dredging	0	975,000	0	0	0
	Tire Reclamation	0	50,000	0	0	0
	REAP Program	0	11,000,000	0	0	0
Total		\$ 0	\$ 35,000,000	\$ 150,000	\$ 0	\$ 0
Restricted Capital Fund						
Admin. Services	Capitol Complex Electrical Dist. System	\$ 3,468,800	\$ 0	\$ 0	\$ 0	\$ 0
	West Capitol Terrace	2,300,000	0	0	0	0
	Records & Property Bldg. Renovation	2,200,000	0	0	0	0
	Repairs to Parking Lots and Sidewalks	1,545,000	0	0	0	0
Corrections	Oakdale Equipment Costs	3,376,519	0	0	0	0
	Fort Dodge CBC Residential Facility	1,400,000	0	0	0	0
	Anamosa Dietary Renovation	1,840,000	0	0	0	0
Natural Resources	State Park Infrastructure	1,000,000	0	0	0	0
Public Defense	Facility Maintenance	1,500,000	0	0	0	0
	Camp Dodge Water Treatment	750,000	0	0	0	0
	Waterloo Aviation Readiness Center	399,000	0	0	0	0
	Mason City Patrol Post	2,400,000	0	0	0	0
Total		\$ 22,179,319	\$ 0	\$ 0	\$ 0	\$ 0

HF 2782 (INFRASTRUCTURE APPROPRIATIONS BILL)

Appropriations Listed by Funding Source

		Final Action				
		FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Vertical Infrastructure Fund						
Regents	Bioscience Infrastructure	\$ 0	\$ 5,000,000	\$ 0	\$ 0	\$ 0
Total		\$ 0	\$ 5,000,000	\$ 0	\$ 0	\$ 0
Endowment for Iowa's Health Restricted Capitals Fund						
Admin. Services	Capitol Interior Restoration	\$ 0	\$ 6,830,000	\$ 0	\$ 0	\$ 0
	New State Office Building	0	37,585,000	0	0	0
	Woodward Wastewater Treatment Plant	0	2,443,000	0	0	0
	DHS Toledo Juvenile Home Powerhouse	0	1,521,045	0	0	0
	DHS Toledo-Education & Infirmary Bldg.	0	5,030,668	0	0	0
	Property Acquisition	0	500,000	0	0	0
Blind	Building Renovation	0	4,000,000	0	0	0
Corrections	Davenport CBC Residential Facility	0	3,750,000	0	0	0
	Fort Dodge CBC Residential Facility	0	1,000,000	0	0	0
	6th Judicial Dist. Mental Health Facility	0	1,000,000	0	0	0
Cultural Affairs	Great Places	0	3,000,000	0	0	0
Economic Dev.	Accelerated Career Ed. (ACE) Program	0	5,500,000	0	0	0
Education	Community Colleges Infrastructure	0	2,000,000	0	0	0
State Fair	Capital Improvements	0	1,000,000	0	0	0
Public Defense	Iowa City Readiness Center	0	1,444,288	0	0	0
	Waterloo Aviation Readiness Center	0	1,236,000	0	0	0
	Spencer Readiness Center	0	689,000	0	0	0
	STARCOMM Project	0	600,000	0	0	0
Public Safety	Regional Fire Training Facilities	0	2,000,000	0	0	0
Regents	Infrastructure Projects	0	10,000,000	0	0	0
Transportation	Recreational Trails	0	2,000,000	0	0	0
	General Aviation Airport Grants	0	750,000	0	0	0
	Commercial Aviation Infrastructure	0	1,500,000	0	0	0
	Public Transit Infrastructure	0	2,200,000	0	0	0
Veterans Affairs	Veterans Home Capitals	0	6,200,000	0	0	0
Total		\$ 0	\$ 103,779,001	\$ 0	\$ 0	\$ 0

HF 2782 (INFRASTRUCTURE APPROPRIATIONS BILL)

Appropriations Listed by Funding Source

		Final Action				
		FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Technology Reinvestment Fund						
Admin. Services	Technology Projects	\$ 0	\$ 3,358,334	\$ 0	\$ 0	\$ 0
Corrections	Offender Management System	0	500,000	0	0	0
Education	Iowa Learning Technologies	0	500,000	0	0	0
	ICN Part III & Maintenance & Leases	0	2,727,000	0	0	0
	IPTV - HDTV Conversion	0	2,300,000	0	0	0
	IPTV-Replace Analog Transmitters	0	1,425,000	0	0	0
	Uninterruptible Power Supply	0	315,000	0	0	0
Ethics & Camp. Fin.	Technology Upgrades	0	39,100	0	0	0
Human Rights	Integrating Justice Data Systems	0	2,645,066	0	0	0
Tele. & Tech. Comm.	ICN Equipment Replacement	0	1,997,500	0	0	0
Law Enf. Academy	Technology Projects	0	50,000	0	0	0
Parole Board	Technology Projects	0	75,000	0	0	0
Public Defense	Technology Projects	0	75,000	0	0	0
Public Safety	AFIS Lease Payment	0	550,000	0	0	0
	Technology Projects	0	943,000	0	0	0
Total		\$ 0	\$ 17,500,000	\$ 0	\$ 0	\$ 0
Endowment for Iowa's Health Account						
Natural Resources	Lake Restoration	\$ 0	\$ 8,600,000	\$ 0	\$ 0	\$ 0
Treasurer	Watershed Improvements	0	5,000,000	5,000,000	0	0
Total		\$ 0	\$ 13,600,000	\$ 5,000,000	\$ 0	\$ 0
Federal Economic Stimulus Fund Interest						
Finance Authority	Water Quality Grants	\$ 0	\$ 4,000,000	\$ 0	\$ 0	\$ 0
Natural Resources	Resource, Conservation & Dev. Projects	0	300,000	0	0	0
Total		\$ 0	\$ 4,300,000	\$ 0	\$ 0	\$ 0
Total Infrastructure Appropriations Bill		\$ 22,179,319	\$ 246,403,754	\$ 47,200,000	\$ 30,400,000	\$ 6,657,100

Rebuild Iowa Infrastructure Fund

	Actual	Estimated	Gov. Rec.	Legislative Action			
	FY 2005	FY 2006	FY 2007	FY 2007	FY 2008	FY 2009	FY 2010
Resources							
Balance Forward	\$ 14,801,235	\$ 30,070,952	\$ 12,748,351	\$ 13,648,351	\$ 298,030	\$ 0	\$ 0
Revenue							
Wagering Taxes and Fees	70,398,495	73,854,432	95,774,432	95,774,432	170,800,000	173,345,000	175,915,000
March REC Wagering Tax Increase	0	2,900,000	0	5,500,000	0	0	0
License Fee Tax Credit	0	0	0	0	0	-4,600,000	-4,600,000
Riverboat Assessment	15,824,261	16,209,000	0	0	0	0	0
Table Game License Fees (Racetracks)	13,000,000	0	0	0	0	0	0
Riverboat License Fees	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	0
Endowment for Iowa's Health Account Transfer	10,966,960	0	0	0	0	0	0
Interest	4,579,047	7,100,000	7,100,000	7,100,000	7,100,000	7,100,000	7,100,000
Marine Fuel Tax	2,119,540	2,300,000	2,300,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Resources	\$ 139,689,538	\$ 140,434,384	\$ 125,922,783	\$ 132,522,783	\$ 188,698,030	\$ 186,345,000	\$ 180,915,000
Appropriations							
Administrative Services/General Services							
Routine Maintenance	\$ 2,000,000	\$ 2,000,000	\$ 0	\$ 2,536,500	\$ 0	\$ 0	\$ 0
Employee Relocation Expenses/Leases	2,271,617	1,824,000	0	1,824,500	0	0	0
Pool Tech/Data Warehouse Projects	1,861,496	3,802,000	3,884,940	0	0	0	0
Major Maintenance	4,300,000	291,891	0	0	0	0	0
Records and Property Building Remodel	5,000,000	4,700,000	0	0	0	0	0
Monument Lighting	35,000	0	0	0	0	0	0
Wallace Building	0	625,000	0	0	0	0	0
New Office Building	0	0	0	0	16,100,000	16,800,000	6,657,100
Lab. Facility - Maintenance/Operation	355,500	0	0	0	0	0	0
Toledo Juvenile Home Improvements	0	1,161,045	0	0	0	0	0
DHS Toledo-New Education & Infirmary Bldg.	0	0	0	0	3,100,000	0	0
Terrace Hill Maintenance	0	571,000	0	75,000	0	0	0
CCUSO Renovation - DHS	0	1,400,000	0	0	0	0	0
Capitol Complex Electrical Distribution	0	1,843,878	0	0	0	0	0
Blind							
Orientation Center	67,000	0	0	0	0	0	0
Governor							
Election Transition Expenses	0	0	0	0	0	0	0
Corrections							
Ft. Madison Electrical System Lease Purchase	333,168	333,168	333,168	333,168	0	0	0
Davenport CBC Facility Construction	3,000,000	3,750,000	0	0	0	0	0
Fort Dodge CBC Residential Facility	0	50,000	0	0	2,450,000 ¹	0	0
Anamosa Dietary Renovation	0	940,000	0	0	0	0	0
Jesse Parker Building Rent	0	105,300	0	0	0	0	0
Facility Leases	0	122,000	0	0	0	0	0
DOC ICON	0	0	500,000	0	0	0	0
Prison System Study	0	0	0	500,000	0	0	0
Oakdale Facility One-Time Costs	0	0	332,000	0	0	0	0
Cultural Affairs							
Historical Preservation Grant Program	500,000	0	800,000	800,000	0	0	0
American Gothic Visitors Ed. Center	0	0	0	250,000	0	0	0
Great Places Initiative	0	0	0	0	3,000,000	0	0
Iowa Veterans Oral Histories	0	0	0	1,000,000	0	0	0
Iowa Battle Flags	100,000	220,000	220,000	220,000	0	0	0

Rebuild Iowa Infrastructure Fund

	Actual	Estimated	Gov. Rec.	Legislative Action			
	FY 2005	FY 2006	FY 2007	FY 2007	FY 2008	FY 2009	FY 2010
Economic Development							
Community Attraction & Tourism Grants	12,000,000	5,000,000	12,000,000	5,000,000 ¹	5,000,000 ¹	5,000,000 ¹	5,000,000
Federal Enterprise Zone Matching Funds	0	500,000	0	0	0	0	0
Iowa Port Authorities	0	0	0	80,000	0	0	0
Ferryboat Study	0	60,000	0	0	0	0	0
Lewis & Clark Bicentennial	50,000	0	0	0	0	0	0
Non-Profit Family Recreation Grant	200,000	0	0	0	0	0	0
National Special Olympics Games	500,000	0	0	0	0	0	0
Accelerated Career Education (ACE) Program	5,500,000	0	0	0	0	0	0
Education							
Enrich Iowa Libraries	600,000	900,000	0	1,200,000	0	0	0
Iowa Learning Technologies	0	500,000	0	0	0	0	0
Community Colleges Infrastructure	0	2,000,000	2,000,000	0	2,000,000 ¹	2,000,000 ¹	0
ICN Part III Maintenance/Lease Costs	2,727,000	2,727,000	2,727,000	0	0	0	0
Parker Building Remodel	303,632	0	0	0	0	0	0
IPTV - Replace Transmitters	0	2,000,000	0	0	0	0	0
IPTV - High Definition TV Conversion	8,000,000	8,000,000	0	0	0	0	0
IPTV - Uninterruptible Power Supply	0	0	315,000	0	0	0	0
Human Services							
Polk County Residential Treatment Facility	0	0	0	300,000	0	0	0
Ames Residential Treatment Facility	0	250,000	0	0	0	0	0
Iowa Finance Authority							
IFA Transitional Housing	0	1,400,000	0	1,400,000	0	0	0
Water Quality Grants	0	0	5,000,000	0	0	0	0
Management							
Vertical Infrastructure Fund	0	15,000,000	15,000,000	15,000,000 ¹	50,000,000 ¹	50,000,000 ¹	0
Technology Reinvestment Fund	0	0	0	0	0	0	0
Environment First Fund	35,000,000	35,000,000	35,000,000	35,000,000 ¹	35,000,000 ¹	35,000,000 ¹	35,000,000 ¹
Natural Resources							
Waubonsie State Park	0	1,500,000	0	0	0	0	0
Lake Darling State Park Shelter	0	0	0	250,000	0	0	0
Fort Atkinson Restoration	0	500,000	0	0	0	0	0
Mid-America Port Commission	0	80,000	0	0	0	0	0
Lake Cornelia	0	429,000	0	0	0	0	0
Destination Park	500,000	3,000,000	0	0	0	0	0
Water Quality Projects	0	0	5,000,000	0	0	0	0
Iowa's Special Areas (GEMS)	0	0	1,500,000	1,500,000	0	0	0
Iowa Law Enforcement Academy							
Capitol Projects	0	0	75,000	0	0	0	0
Board of Parole							
Capital Projects	0	0	75,000	0	0	0	0
State Fair							
Fair Improvements	250,000	750,000	0	0	0	0	0
Public Health							
Environmental & Emergency Mgmt. Facility	0	0	0	100,000	0	0	0

Rebuild Iowa Infrastructure Fund

	Actual	Estimated	Gov. Rec.	Legislative Action			
	FY 2005	FY 2006	FY 2007	FY 2007	FY 2008	FY 2009	FY 2010
Public Defense							
Iowa City Readiness Center	2,150,000	0	0	0	0	0	0
Facility Maintenance	1,269,636	0	0	0	0	0	0
Boone Armory Addition	1,096,000	0	0	0	0	0	0
Fort Dodge Readiness Center	750,000	0	0	0	0	0	0
Camp Dodge Armed Forces Readiness Center	0	0	100,000	100,000	0	0	0
STARCOMM	0	0	0	1,000,000	2,000,000	1,600,000	0
Technology Projects	0	0	75,000	0	0	0	0
Public Safety							
Capitol Building Security	800,000	0	0	0	0	0	0
Capitol Complex Security Upgrades	300,000	0	0	0	0	0	0
AFIS Lease Purchase	550,000	550,000	550,000	0	0	0	0
Iowa System Grant Match	500,000	0	0	0	0	0	0
Fire Equipment Revolving Loan Fund	500,000	500,000	0	0	0	0	0
Regional Fire Training Facilities	150,000	800,000	0	2,300,000	0	0	0
Law Enforcement Training Track	0	0	0	800,000			
Technology Projects	0	0	943,000	0	0	0	0
Revenue							
Secure an Advance Vision for Education (SAVE)	10,000,000	10,000,000	10,000,000	10,000,000 ¹	10,000,000 ¹	10,000,000 ¹	10,000,000 ¹
Transportation							
Aviation Improvement Program	500,000	564,792	0	564,000	0	0	0
Commercial Aviation Infrastructure	1,100,000	0	1,000,000	0	0	0	0
Rail Assistance	0	35,959	0	235,000	0	0	0
Recreational Trails	0	1,000,000	1,000,000	0	0	0	0
Public Transit Infrastructure	0	0	0	0	2,200,000	0	0
General Aviation Airport Grants	581,400	750,000	750,000	0	0	0	0
Treasurer							
County Fairs Infrastructure	1,060,000	0	0	1,060,000	0	0	0
Prison Infrastructure Fund	0	0	5,416,604	5,416,604	0	0	0
Veterans Affairs							
Veterans Trust Fund	1,000,000	0	0	0	0	0	0
Regents							
Tuition Replacement	858,764	0	9,680,321	10,329,981	0	0	0
Gilchrist Hall Deductible - Supplemental	0	2,000,000	0	0	0	0	0
Major/Deferred Maintenance	0	6,250,000	0	6,200,000	0	0	0
Special School Maintenance	500,000	500,000	0	0	0	0	0
UNI - Program for Playground Safety	500,000	500,000	0	500,000	0	0	0
SUI Hygienic Laboratory	0	0	0	8,350,000	15,650,000	12,000,000	0
Ag Products/Novel Proteins	0	0	0	1,000,000	0	0	0
ISU Veterinary Laboratory	0	0	0	2,000,000	0	0	0
Bioscience Program Infrastructure	0	0	0	1,800,000	0	0	0
Endowment Salaries	0	0	0	5,000,000	0	0	0
Bioscience Program	0	0	10,000,000	8,200,000	0	0	0
Net Appropriations	\$ 109,620,213	\$ 126,786,033	\$ 124,277,033	\$ 132,224,753	\$ 146,500,000	\$ 132,400,000	\$ 56,657,100
Reversions	-1,627	0	0	0	0	0	0
Ending Balance	\$ 30,070,952	\$ 13,648,351	\$ 1,645,750	\$ 298,030	\$ 42,198,030	\$ 53,945,000	\$ 124,257,900

¹ Indicates appropriations enacted in prior legislative sessions.

Environment First Fund

	Actual FY 2005	Estimated FY 2006	Gov. Rec. FY 2007	Legislative Action FY 2007	Legislative Action FY 2008
Revenue					
Balance Forward	\$ 10,779	\$ 10,779	\$ 10,513	\$ 10,513	\$ 10,513
RIIF Appropriation	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000
Receipts Adjustment	0	-266	0	0	0
Total	<u>\$ 35,010,779</u>	<u>\$ 35,010,513</u>	<u>\$ 35,010,513</u>	<u>\$ 35,010,513</u>	<u>\$ 35,010,513</u>
Appropriations					
Department of Agriculture					
Soil Conservation Cost Share	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000	\$ 0
Watershed Protection Program	2,700,000	2,700,000	2,700,000	2,700,000	0
Wetland Incentive Program (CREP)	1,500,000	1,500,000	1,500,000	1,500,000	0
Conservation Reserve Program (CRP)	2,000,000	2,000,000	2,000,000	2,000,000	0
Farm Demonstration Program	850,000	850,000	850,000	850,000	0
Levee Project	0	0	0	0	150,000
Loess Hills Conservation Authority	600,000	600,000	600,000	600,000	0
Agricultural Drainage Wells	500,000	500,000	500,000	500,000	0
So. Iowa Conservation & Dev. Authority	300,000	300,000	300,000	300,000	0
Total Department of Agriculture	<u>\$ 13,950,000</u>	<u>\$ 13,950,000</u>	<u>\$ 13,950,000</u>	<u>\$ 13,950,000</u>	<u>\$ 150,000</u>
Department of Natural Resources					
REAP Program	\$ 11,000,000	\$ 11,000,000	\$ 11,800,000	\$ 11,000,000	\$ 0
Marine Fuel Tax Capital Projects	2,300,000	2,300,000	2,500,000	2,500,000	0
Park Operations and Maintenance	2,000,000	2,000,000	2,000,000	2,000,000	0
Volunteer Water Quality Initiative	100,000	100,000	100,000	100,000	0
Air Quality Monitoring Program	500,000	0	0	275,000	0
Water Quality Protection	500,000	500,000	500,000	500,000	0
Geographic Information System Development	195,000	195,000	195,000	195,000	0
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000	2,955,000	0
Tire Reclamation	0	0	0	50,000	0
Lake Dredging	1,000,000	1,500,000	500,000	975,000	0
Total Department of Natural Resources	<u>\$ 20,550,000</u>	<u>\$ 20,550,000</u>	<u>\$ 20,550,000</u>	<u>\$ 20,550,000</u>	<u>\$ 0</u>
Department of Economic Development					
Brownfield Redevelopment Program	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 0
Total Appropriations	<u>\$ 35,000,000</u>	<u>\$ 35,000,000</u>	<u>\$ 35,000,000</u>	<u>\$ 35,000,000</u>	<u>\$ 150,000</u>
Reversions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Ending Balance	<u>\$ 10,779</u>	<u>\$ 10,513</u>	<u>\$ 10,513</u>	<u>\$ 10,513</u>	<u>\$ 34,860,513</u>

Tobacco Settlement Trust Fund

Restricted Capital Fund

	Actual FY 2005	Estimated FY 2006	Legislative Supp. Action FY 2006	Total Estimated Net FY 2006	Legis. Action FY 2007
Resources					
Balance Forward	\$ 114,940,721	\$ 55,768,475	\$ 0	\$ 55,768,475	\$ 18,911,385
Interest	7,577,704	4,100,000	0	4,100,000	0
Reimbursements	532,277	0	0	0	0
TSA Operations & Enforcement Acct Exp.	-491,594	-200,000	0	-200,000	0
Total Available Resources	<u>122,559,108</u>	<u>\$ 59,668,475</u>	<u>\$ 0</u>	<u>\$ 59,668,475</u>	<u>\$ 18,911,385</u>
Appropriations					
Dept. of Economic Development					
Accelerated Career Education (ACE) Program	\$ 0	\$ 1,500,000	\$ 0	\$ 1,500,000	\$ 4,000,000
Telecommunication and Tech. Commission					
ICN - Equipment Replacement	0	1,704,719	0	1,704,719	1,997,500
Dept. of Administrative Services					
Major Maintenance	0	3,000,000	0	3,000,000	0
Capitol Interior Renovation	3,500,000	4,500,000	0	4,500,000	0
Cap. Complex Electrical Distribution	0	0	3,468,800	3,468,800	3,468,800
Records Center Remodeling	0	0	2,200,000	2,200,000	0
Repairs to Parking Lots at Capitol Complex	0	0	1,545,000	1,545,000	0
West Capitol Terrace Restoration	0	0	2,300,000	2,300,000	0
New Office Building	0	0	0	0	0
DHS - CCUSO Renovation	0	650,000	0	650,000	0
Information Technology Department					
Integrated Information for Iowa System	6,049,284	0	0	0	0
Dept. of Natural Resources					
State Park Infrastructure Renovations	0	0	1,000,000	1,000,000	0
Lewis & Clark Rural Water System	2,450,000	2,500,000	0	2,500,000	0
Dept. of Public Defense					
Waterloo Aviation Readiness Center Addition	0	0	399,000	399,000	0
Camp Dodge Waste Water Treatment Upgrade	0	0	750,000	750,000	0
Facility Maintenance	0	0	1,500,000	1,500,000	1,200,000
Dept. of Public Safety					
Dubuque Fire Training Facility	0	100,000	0	100,000	0
Mason City Patrol Post	0	0	2,400,000	2,400,000	0
Fire Service Infrastructure	0	0	0	0	3,000,000
Dept. of Transportation					
Commercial Aviation Infrastructure	0	1,500,000	0	1,500,000	0

Tobacco Settlement Trust Fund
Restricted Capital Fund

	Actual FY 2005	Estimated FY 2006	Legislative Supp. Action FY 2006	Total Estimated Net FY 2006	Legis. Action FY 2007
Dept. of Corrections					
Anamosa Kitchen	0	600,000	0	600,000	0
Ft. Dodge CBC Facility	0	0	1,400,000	1,400,000	0
Anamosa Dietary Renovation	0	0	1,840,000	1,840,000	0
Oakdale Equipment	0	0	3,376,519	3,376,519	3,044,519
Oakdale Bed Expansion	11,700,000	11,700,000	0	11,700,000	0
Dept. of Human Services					
Family Resource Center - Davenport	0	250,000	0	250,000	0
Board of Regents					
Regents - Tuition Replacement	10,437,174	10,329,981	0	10,329,981	0
ISU - Classrooms & Auditoriums	1,949,100	0	0	0	0
SUI - School of Journalism Building	3,575,000	0	0	0	0
UNI - Teaching Center Bldg. (East Gym)	9,880,000	0	0	0	0
Treasurer of State					
ICN - Debt Service	13,039,778	0	0	0	0
Prison Construction Debt Service	5,413,324	5,422,390	0	5,422,390	0
Total Appropriations	<u>67,993,660</u>	<u>\$ 43,757,090</u>	<u>\$ 22,179,319</u>	<u>\$ 65,936,409</u>	<u>\$ 21,655,885</u>
Reversions	-1,203,027	0	0	0	0
Deappropriations	0	-3,000,000	-3,268,696	-6,268,696	-3,268,696
Ending Balance	<u>\$ 55,768,475</u>	<u>\$ 18,911,385</u>	<u>\$ 0</u>	<u>\$ 762</u>	<u>\$ 524,196</u>

Vertical Infrastructure Fund

	Estimated FY 2006	Gov. Rec. FY 2007	Estimated FY 2007	Estimated FY 2008	Estimated FY 2009
Resources					
RIIF Appropriation	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 50,000,000	\$ 50,000,000
Total Available Resources	<u>\$ 15,000,000</u>	<u>\$ 15,000,000</u>	<u>\$ 15,000,000</u>	<u>\$ 50,000,000</u>	<u>\$ 50,000,000</u>
Appropriations					
Dept. of Administrative Services					
Major Maintenance	\$ 5,623,200	\$ 10,000,000	\$ 10,000,000 ¹	\$ 40,000,000 ¹	\$ 10,000,000 ¹
Routine Maintenance	0	2,800,500	0	0	0
Capitol Complex Relocation and Leasing Expenses	0	1,824,500	0	0	0
Terrace Hill Carpet Restoration	0	55,000	0	0	0
Terrace Hill Plaster Restoration	0	20,000	0	0	0
Dept. of Cultural Affairs					
Historical Site Preservation Grant	500,000	0	0	0	0
Dept. of Economic Development					
Accelerated Career Ed. (ACE) Prog.	4,000,000	0	0	0	0
Board of Regents					
Bioscience Program Infrastructure	0	0	5,000,000	0	0
Department of Public Defense					
Fort Dodge Readiness Center	608,000	0	0	0	0
Camp Dodge Water Treatment	1,939,800	0	0	0	0
Facility Maintenance	1,269,000	300,000	0	0	0
Treasurer of State					
County Fair improvements	1,060,000	0	0	0	0
Total Appropriations	<u>\$ 15,000,000</u>	<u>\$ 15,000,000</u>	<u>\$ 15,000,000</u>	<u>\$ 40,000,000</u>	<u>\$ 10,000,000</u>
Ending Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,000,000</u>	<u>\$ 40,000,000</u>

¹ Appropriated in the 2005 Legislative Session.

Technology Reinvestment Fund

	Legislative Action FY 2007
Resources	
General Fund Appropriation	\$ 17,500,000
Total Available Resources	<u>\$ 17,500,000</u>
Appropriations	
Dept. of Administrative Services	
Technology Projects	\$ 3,358,334
Dept. of Corrections	
Offender Management System	500,000
Dept. of Education	
IPTV - HDTV Conversion	2,300,000
ICN Part III & Maintenance & Leases	2,727,000
IPTV-Replace Analog Transmitters	1,425,000
Iowa Learning Technologies	500,000
Uninterruptible Power Supply	315,000
Ethics and Campaign Finance	
Technology Upgrades	39,100
Department of Human Rights	
Criminal Justice Information System Integration	2,645,066
Iowa Telecom. and Technology Commission	
ICN Equipment Replacement	1,997,500
Law Enforcement Academy	
Technology Enhancements	50,000
Department of Public Defense	
Technology Enhancements	75,000
Department of Public Safety	
Technology Enhancements	943,000
AFIS Lease Purchase	550,000
Board	
Technology Enhancements	75,000
Total Appropriations	<u>\$ 17,500,000</u>
Ending Balance	<u><u>\$ 0</u></u>

Tobacco Settlement Trust Fund
Endowment for Iowa's Health Restricted Capital Fund (RC2)

	Estimated FY 2006	Gov. Rec. FY 2007	Legislative Action FY 2007
Resources			
Balance Forward	\$ 0	\$ 102,493,926	\$ 102,493,926
Tax-Exempt Bond Proceeds	100,493,926	0	0
Interest	2,000,000	2,000,000	2,000,000
Total Available Resources	<u>\$ 102,493,926</u>	<u>\$ 104,493,926</u>	<u>\$ 104,493,926</u>
Appropriations			
Department of Administrative Services			
Records Center Remodeling	\$ 0	\$ 2,200,000	\$ 0
DHS - Toledo Juvenile Home	0	1,521,045	1,521,045
DHS Toledo-New Education & Infirmary Bldg.	0	0	5,030,668
West Capitol Terrace Restoration	0	2,300,000	0
Repairs to Parking Lots at Capitol Complex	0	1,545,000	0
Capitol Interior Restoration	0	6,830,000	6,830,000
Woodward Resource Center Wastewater Treatment	0	2,443,000	2,443,000
Wallace Building	0	500,000	0
New Office Building	0	0	37,585,000
Property Acquisition	0	0	500,000
ISP (Ft. Madison) Planning	0	500,000	0
Department of the Blind			
Building Renovation	0	4,000,000	4,000,000
Dept. of Economic Development			
Accelerated Career Education (ACE) Program	0	0	5,500,000
State Fair Board			
Capitals	0	1,000,000	1,000,000
Department of Corrections			
Davenport CBC Facility	0	3,750,000	3,750,000
Ft. Dodge CBC Facility	0	1,400,000	1,000,000
Cedar Rapids CBC Mental Health Facility	0	0	1,000,000
Anamosa Dietary Renovation	0	1,840,000	0
Department of Cultural Affairs			
Great Places	0	1,000,000	3,000,000
Dept. of Education			
Community College Infrastructure	0	0	2,000,000
IPTV - Replacement of Transmitters	0	1,425,000	0
Department of Natural Resources			
Infrastructure Renovations	0	1,000,000	0

Tobacco Settlement Trust Fund
Endowment for Iowa's Health Restricted Capital Fund (RC2)

	Estimated FY 2006	Gov. Rec. FY 2007	Legislative Action FY 2007
Department of Public Defense			
Iowa City Readiness Center	0	1,444,288	1,444,288
Waterloo Aviation Readiness Center Addition	0	1,635,000	1,236,000
Spencer Readiness Center	0	689,000	689,000
----- STARCOMM Project	0	0	600,000
Camp Dodge Waste Water Treatment Upgrade	0	750,000	0
Department of Public Safety			
Regional Fire Training Facilities	0	0	2,000,000
----- Mason City Patrol Post	0	2,400,000	0
Board of Regents			
Construction Projects	0	10,000,000	10,000,000
Dept. of Transportation			
Commercial Aviation Infrastructure	0	0	1,500,000
----- PublicTransit Infrastructure		0	2,200,000
Recreational Trails	0	0	2,000,000
General Aviation Airport Grants	0	0	750,000
Iowa Veterans Home			
Capital Projects	0	6,200,000	6,200,000
Total Appropriations	<u>\$ 0</u>	<u>\$ 56,372,333</u>	<u>\$ 103,779,001</u>
Ending Balance	<u>\$ 102,493,926</u>	<u>\$ 48,121,593</u>	<u>\$ 714,925</u>

Tobacco Settlement Trust Fund
Endowment for Iowa's Health Account

	Actual FY 2005	Estimated FY 2006	Gov. Rec. FY 2007	Legislative Action FY 2007	Legislative Action FY 2008
Resources					
Balance Forward	\$ 27,187,146	\$ 38,301,245	\$ 108,964,902	\$ 108,964,902	\$ 87,261,282
Wagering Tax Allocation	70,000,000	70,000,000	70,000,000	70,000,000	0
General Fund Appropriation	29,785,000	29,562,000	17,773,000	17,773,000	0
Taxable Bond Proceeds	0	50,176,574	0	0	0
Master Settlement Agreement Payments	14,882,965	15,396,000	15,572,000	15,572,000	20,896,000
Interest Earned	1,026,482	1,066,079	1,500,000	1,500,000	1,500,000
General Fund Deappropriation	-29,785,000	-29,562,000	-17,773,000	-17,773,000	0
Total	\$ 113,096,593	\$ 174,939,898	\$ 196,036,902	\$ 196,036,902	\$ 109,657,282
Appropriations/Transfers					
Healthy Iowans Tobacco Trust Standing	57,512,311	58,374,996	59,250,620	59,250,620	60,139,379
Healthy Iowans Tobacco Trust Approp.	6,316,077	7,600,000	0	10,925,000	0
Transfer to Rebuild Iowa Infrastructure Fund	10,966,960	0	0	0	0
To Senior Living Trust	0	0	0	25,000,000	0
Lake Restoration	0	0	0	8,600,000	0
Water Protection	0	0	10,000,000	5,000,000	5,000,000
Board of Regents - Battelle Implementation	0	0	10,000,000	0	0
Total	\$ 74,795,348	\$ 65,974,996	\$ 79,250,620	\$ 108,775,620	\$ 65,139,379
Ending Balance	\$ 38,301,245	\$ 108,964,902	\$ 116,786,282	\$ 87,261,282	\$ 44,517,903

Healthy Iowans Tobacco Trust Fund

	Actual FY 2005	Estimated FY 2006	Gov. Rec. FY 2007	Legislative Action FY 2007
Resources				
Balance Forward	\$ 107,654	\$ 681,002	\$ 545,027	\$ 545,027
Endowment for Iowa's Health Account	57,512,311	58,374,996	59,250,621	59,250,621
Endowment Transfer	6,316,077	7,600,000	0	10,925,000
Interest Earned	153,781	120,000	120,000	120,000
Tobacco Tax from General Fund	0	0	129,900,000	0
Miscellaneous	74	0	0	0
Total Available Resources	<u>\$ 64,089,897</u>	<u>\$ 66,775,998</u>	<u>\$ 189,815,648</u>	<u>\$ 70,840,648</u>
Appropriations				
Dept. of Public Health				
Tobacco Use Prevention/Control	\$ 5,011,565	\$ 5,011,565	\$ 0	5,928,465
Substance Abuse Prevention	0	200,000	0	0
Substance Abuse	11,800,000	11,800,000	0	13,800,000
Sub. Abuse Prevention - Boys and Girls Clubs	0	200,000	0	0
Substance Abuse Prevention - Children	0	400,000	0	1,050,000
Healthy Iowans 2010	2,346,960	2,509,960	0	2,509,960
Smoking Cessation Products	75,000	75,000	0	75,000
Defibrillator Grant Program	250,000	250,000	0	350,000
Capitol Complex Defibrillator	0	100,000	0	0
PKU Assistance	0	60,000	0	100,000
AIDS Drug Assistance Program	0	275,000	0	275,000
Birth Defects Institute	26,000	26,000	0	26,000
Addiction Free Iowa	0	0	17,686,565	0
Health Promotion	0	0	361,000	0
Improving Access and Delivery	0	0	1,157,482	0
Healthy Environment	0	0	365,158	0
Health Protection	0	0	1,337,320	0
Dept. of Human Services				
Medicaid Supplement (Medical Assistance)	14,346,750	35,013,803	55,013,803	35,013,803
Physician and Other Medical Providers	8,095,718	0	0	0
Dental Provider	3,814,973	0	0	0
Hospital Provider	3,035,278	0	0	0
Home Health Care Provider	2,108,279	0	0	0
Critical Access Hospitals	250,000	0	0	0
Home Health & Habilitative Day Care Expansion	1,975,496	0	0	0
Respite Care Expansion	1,137,309	0	0	0
CHIP Expansion to 200% of Fed.Poverty Level	200,000	200,000	200,000	200,000
Breast/Cervical Cancer Treatment	250,000	0	0	0
Child and Family Services	0	4,257,623	4,257,623	4,257,623
Res. Treatment Support Services Provider	3,243,026	0	0	0

Healthy Iowans Tobacco Trust Fund

	Actual FY 2005	Estimated FY 2006	Gov. Rec. FY 2007	Legislative Action FY 2007
Dept. of Human Services, cont'd.				
Adoption, Ind. Living, Shelter Care	468,967	0	0	0
Provider Rate/Methodology Changes	545,630	0	0	0
Purchase of Service Provider	146,750	146,750	146,750	146,750
General Administration	274,000	274,000	274,000	274,000
Senior Living Trust Fund	0	0	73,400,000	0
Dept. of Corrections				
CBC District I	0	100,000	100,000	228,216
CBC District II	127,217	396,217	396,217	406,217
CBC District III	35,359	200,359	200,359	200,359
CBC District IV	191,731	291,731	291,731	291,731
CBC District V	255,693	355,693	355,693	355,693
CBC District VI	0	100,000	100,000	164,741
CBC District VII	0	100,000	100,000	232,232
CBC District VIII	0	100,000	100,000	300,000
Fort Madison Special Needs Unit	1,187,285	1,187,285	1,497,285	1,497,285
Mitchellville Value-Based Program	0	60,000	0	60,000
Newton Value Based Program	370,000	310,000	0	310,000
Dept. of Education				
Before and After School Program Grants	0	0	0	150,000
Iowa Empowerment Fund	2,153,250	2,153,250	2,153,250	2,153,250
Farmer Disability Program	0	0	0	130,000
Dept. for the Blind				
Newsline for the Blind	130,000	130,000	0	130,000
Dept. of Economic Development				
Iowa Promise & Mentoring Partnership	0	0	0	125,000
Dept. of Commerce - Ins. Div.				
Small Business/School Dist. Reinsurance	0	0	30,000,000	0
Dept. of Management				
Appeal Board Claims - Standing	2,096	6,735	0	0
Total Appropriations	\$ 63,854,332	\$ 66,290,971	\$ 189,494,236	\$ 70,741,325
Reversions	-445,437	-60,000	0	0
Ending Balance	\$ 681,002	\$ 545,027	\$ 321,412	\$ 99,323

SENIOR LIVING TRUST FUND
Legislative Services Agency, Fiscal Services Division

	Actual FY 2001	Actual FY 2002	Actual FY 2003	Actual FY 2004	Actual FY 2005	Estimated FY 2006	Gov's Rec. FY 2007	Legis. Action FY 2007
Revenues								
Beginning Balance	\$ 0	\$ 60,891,949	\$ 127,046,631	\$ 366,831,372	\$ 285,736,450	\$ 152,571,703	\$ 40,951,279	\$ 40,951,279
Intergovernmental Transfer	95,621,331	129,880,808	120,587,491	52,876,607	5,453,818	0	0	0
Intergovernmental Transfer (Hospital Trust Fund)	0	13,203,977	0	0	0	0	0	0
Medicaid Transfer	0	5,964,781	28,039,039	0	6,881,932	0	0	0
General Fund Transfer	0	0	0	0	0	0	2,500,000	21,100,000
Healthy Iowans Tobacco Trust Transfer	0	0	0	0	0	0	73,400,000	0
Endowment - Taxable Bonds	0	0	0	0	0	0	0	25,000,000
Pending Fund Transfer	0	0	169,484,518	0	0	0	0	0
Interest	3,807,946	4,408,806	6,358,599	7,297,465	6,111,150	3,204,006	1,961,803	1,468,990
Total Revenues	\$ 99,429,277	\$ 214,350,321	\$ 451,516,278	\$ 427,005,444	\$ 304,183,350	\$ 155,775,709	\$ 118,813,082	\$ 88,520,269
Expenditures								
IFA - Assisted Living Rent Subsidy Program	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 700,000	\$ 700,000	\$ 700,000
DHS Grants and Services								
NF Conversion Grants/LTC HCBS Funds	\$ 454,258	\$ 7,939,565	\$ 1,791,701	580,780	\$ 9,822,856	\$ 0	\$ 0	\$ 0
NF Conversion Grant Carry Forward	0	0	0	0	0	5,085,330	0	0
Assisted Living Rent Subsidy	0	75,552	283,817	529,153	686,787	0	0	0
Medicaid HCBS Elderly Waiver	0	710,000	710,000	710,000	710,000	710,000	710,000	0
NF Case Mix Methodology	33,650,000	24,750,000	29,950,000	29,950,000	29,950,000	29,950,000	29,950,000	0
Medicaid Supplement	0	48,500,000	45,465,000	101,600,000	101,600,000	69,000,490	75,000,000	65,000,000
DHS Administration & Contracts	341,792	7,050	0	0	0	323,406	111,140	0
DHS Total	\$ 34,446,050	\$ 81,982,167	\$ 78,200,518	\$ 133,369,933	\$ 142,769,643	\$ 105,069,226	\$ 105,771,140	\$ 65,000,000
Medicaid Subtotal	\$ 33,650,000	\$ 73,960,000	\$ 76,125,000	\$ 132,260,000	\$ 134,260,000	\$ 99,660,490	\$ 105,660,000	\$ 65,000,000
DEA Service Delivery								
Senior Living Program	\$ 3,798,109	\$ 4,897,625	\$ 5,987,285	\$ 6,965,460	\$ 7,638,917	\$ 7,698,461	\$ 7,772,246	\$ 7,698,461
Administration & Contracts	293,169	423,898	497,103	523,657	523,657	598,269	585,007	598,269
DEA Total	\$ 4,091,278	\$ 5,321,523	\$ 6,484,388	\$ 7,489,117	\$ 8,162,574	\$ 8,296,730	\$ 8,357,253	\$ 8,296,730
DIA - Asst'd. Living & Adult Day Care Oversight	\$ 0	\$ 0	\$ 0	\$ 409,944	\$ 679,430	\$ 758,474	\$ 825,724	\$ 758,474
Total Expenditures	\$ 38,537,328	\$ 87,303,690	\$ 84,684,906	\$ 141,268,994	\$ 151,611,647	\$ 114,824,430	\$ 115,654,117	\$ 74,755,204
Ending Trust Fund Value	\$ 60,891,949	\$ 127,046,631	\$ 366,831,372	\$ 285,736,450	\$ 152,571,703	\$ 40,951,279	\$ 3,158,965	\$ 13,765,065

KEY: DEA = Dept. of Elder Affairs; DIA = Dept. of Inspections and Appeals; HCBS = Home and Community-Based Services; IFA = Iowa Finance Authority; LTC = Long-Term Care; NF = Nursing Facility

Medical Assistance - All State Funds

	FY 2006 After Supplemental	Governor FY 2007	HF 2734 FY 2007
General Fund	\$ 579,850,253	\$ 611,903,273	\$ 652,311,610
Health Iowans Tobacco Trust	35,327,368	55,327,368	35,327,368
Senior Living Trust Fund	99,660,490	105,660,000	65,000,000
Approp from HCTA Bill	19,350,061	-	-
Transfers From Other Funds	2,000,000	2,000,000	-
Property Tax Relief (codified)	6,600,000	6,600,000	6,600,000
Total State Appropriations	\$ 742,788,172	\$ 781,490,641	\$ 759,238,978
General Fund Changes:			
FY 2006 Original Appropriation		\$ 560,850,253	\$ 560,850,253
FY 2006 Supplemental Base Revision		45,000,000	19,000,000
3.7% utilization increase		48,490,460	30,000,000
3% Provider Increase		-	17,700,000
Decreased Federal Medical Assistance Percentage		25,000,000	25,000,000
Increased Personal Needs Allowance		-	1,366,215
Medicaid coverage for PALS participants		1,053,020	789,765
Iowa Health Care Collaborative		-	250,000
Decrease due to savings from IME		(11,476,236)	(4,308,938)
Decrease due to savings from the Deficit Reduction Act		-	(1,000,000)
Decrease due to savings from the Family Planning Waiver		-	(2,400,000)
Decrease due to carryforward from Field Operations		-	(500,000)
Decrease due to an increase in MEPD premiums		-	(54,000)
Replace shortfall in Senior Living Trust Fund		-	34,660,490
Medicare Part D woodwork effect annualization		-	2,000,000
Decrease to defer appropriation to 2007 Session		(57,014,224)	(31,042,175)
General Fund Total		\$ 611,903,273	\$ 652,311,610

Summary Data

General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)
Administration and Regulation	\$ 85,432,822	\$ 3,000,000	\$ 88,432,822	\$ 165,548,489	\$ 83,601,560	\$ -4,831,262
Ag. and Natural Resources	36,750,180	10,000	36,760,180	37,600,180	38,025,180	1,265,000
Economic Development	30,418,327	0	30,418,327	34,091,777	29,748,327	-670,000
Education	931,181,421	0	931,181,421	1,018,266,005	1,007,014,615	75,833,194
Health and Human Services	1,027,912,809	73,889,129	1,101,801,938	1,108,808,034	1,145,427,737	43,625,799
Justice System	553,022,527	8,669,525	561,692,052	586,129,929	575,948,214	14,256,162
Unassigned Standing	2,274,982,165	1,900,000	2,276,882,165	2,355,808,323	2,416,598,680	139,716,515
Grand Total	<u>\$ 4,939,700,251</u>	<u>\$ 87,468,654</u>	<u>\$ 5,027,168,905</u>	<u>\$ 5,306,252,737</u>	<u>\$ 5,296,364,313</u>	<u>\$ 269,195,408</u>
Bill Totals						
H.F. 2080 FY 2006 Veterans Appropriations Act	\$ 18,446,049	\$ 0	\$ 18,446,049	\$ 13,569,501	\$ 0	\$ -18,446,049
H.F. 2095 FY 2008 School Aid Bill	1,963,927,555	0	1,963,927,555	2,048,201,297	2,047,873,461	83,945,906
H.F. 2347 Health Care Transformation Account Act	0	54,639,129	54,639,129	0	0	-54,639,129
H.F. 2459 FY 2007 Economic Development Appropriations Bill	30,418,327	0	30,418,327	34,091,777	29,748,327	-670,000
H.F. 2521 FY 2007 Administration and Regulation Approp. Bill	85,432,822	0	85,432,822	165,548,489	83,482,677	-1,950,145
H.F. 2527 FY 2007 Education Appropriations Bill	861,587,527	0	861,587,527	918,672,111	886,950,721	25,363,194
H.F. 2540 FY 2007 Ag. and Natural Resources Approp. Bill	36,750,180	10,000	36,760,180	37,600,180	38,025,180	1,265,000
H.F. 2557 FY 2007 Judicial Branch Bill	125,377,074	0	125,377,074	130,175,734	125,277,074	-100,000
H.F. 2558 FY 2007 Justice System Approp Bill	164,662,402	0	164,662,402	171,288,970	450,546,140	285,883,738
H.F. 2734 FY 2007 Health and Human Services Approp. Bill	1,003,796,777	22,000,000	1,025,796,777	1,089,309,189	1,145,400,737	119,603,960
H.F. 2751 Military Service Tax Credit Bill	0	0	0	0	160,000	160,000
H.F. 2769 Community Empowerment Bill	0	0	0	0	15,000,000	15,000,000
H.F. 2782 FY 2007 Infrastructure Appropriations Bill	0	0	0	0	17,500,000	17,500,000
H.F. 2792 Education Standards Bill	69,593,894	0	69,593,894	99,593,894	114,050,894	44,457,000
H.F. 2797 FY 2007 Standing Appropriations Bill	121,437,871	0	121,437,871	121,897,827	147,585,599	26,147,728
S.F. 2273 FY 2006 Supplemental Appropriations Act	268,653,034	10,819,525	279,472,559	290,594,569	0	-279,472,559

Administration and Regulation

General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Administrative Services, Dept. of</u>							
Admin. Serv. General Office	\$ 5,048,824	\$ 0	\$ 5,048,824	\$ 6,178,993	\$ 5,836,824	\$ 788,000	H.F. 2521
Utilities	3,080,865	0	3,080,865	3,420,865	3,080,865	0	H.F. 2521
Distribution Account	-71,714	0	-71,714	0	0	71,714	H.F. 2521
Financial Administration	200,000	0	200,000	200,000	200,000	0	H.F. 2521
Total Administrative Services, Dept. of	\$ 8,257,975	\$ 0	\$ 8,257,975	\$ 9,799,858	\$ 9,117,689	\$ 859,714	
<u>Auditor of State</u>							
Auditor of State - Gen. Office	\$ 1,207,341	\$ 0	\$ 1,207,341	\$ 1,207,341	\$ 1,207,341	\$ 0	H.F. 2521
<u>Ethics and Campaign Disclosure</u>							
Ethics and Campaign Disclosure	\$ 487,023	\$ 0	\$ 487,023	\$ 497,056	\$ 497,056	\$ 10,033	H.F. 2521
<u>Commerce, Department of</u>							
Alcoholic Beverages	\$ 1,930,962	\$ 0	\$ 1,930,962	\$ 1,930,962	\$ 1,930,962	\$ 0	H.F. 2521
Banking Division	7,059,508	0	7,059,508	7,222,008	7,222,008	162,500	H.F. 2521
Credit Union Division	1,455,874	0	1,455,874	1,455,874	1,455,874	0	H.F. 2521
Insurance Division	4,517,481	0	4,517,481	4,517,481	4,517,481	0	H.F. 2521
Professional Licensing	863,462	0	863,462	793,462	793,462	-70,000	H.F. 2521
Utilities Division	7,230,820	0	7,230,820	7,230,820	7,230,820	0	H.F. 2521
Total Commerce, Department of	\$ 23,058,107	\$ 0	\$ 23,058,107	\$ 23,150,607	\$ 23,150,607	\$ 92,500	
<u>Governor</u>							
General Office	\$ 1,823,111	\$ 0	\$ 1,823,111	\$ 1,911,168	\$ 1,823,111	\$ 0	H.F. 2521
Terrace Hill Quarters	378,633	0	378,633	401,309	378,633	0	H.F. 2521
Admin Rules Coordinator	150,013	0	150,013	150,013	150,013	0	H.F. 2521
Natl Governors Association	64,393	0	64,393	80,600	64,393	0	H.F. 2521
State-Federal Relations	115,748	0	115,748	115,748	115,748	0	H.F. 2521
Governor Elect Expenses	0	0	0	100,000	100,000	100,000	H.F. 2521

Administration and Regulation

General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Governor (cont.)</u>							
Vacation Buy-Out	0	0	0	0	77,057	77,057	H.F. 2521
Natl Governors Assoc. Increase	0	0	0	0	16,207	16,207	H.F. 2797
Terrace Hill Quarters Increase	0	0	0	0	22,676	22,676	H.F. 2797
Total Governor	\$ 2,531,898	\$ 0	\$ 2,531,898	\$ 2,758,838	\$ 2,747,838	\$ 215,940	
<u>Gov. Office of Drug Control Policy</u>							
Drug Policy Coordinator	\$ 307,730	\$ 0	\$ 307,730	\$ 307,730	\$ 307,730	\$ 0	H.F. 2521
<u>Human Rights, Department of</u>							
Administration	\$ 317,028	\$ 0	\$ 317,028	\$ 387,028	\$ 317,028	\$ 0	H.F. 2521
Deaf Services	374,367	0	374,367	374,367	374,367	0	H.F. 2521
Asian & Pacific Islanders	6,000	0	6,000	86,000	6,000	0	H.F. 2521
Asian & Pacific Islanders	0	0	0		80,000	80,000	H.F. 2797
Persons with Disabilities	193,531	0	193,531	193,531	193,531	0	H.F. 2521
Division of Latino Affairs	170,749	0	170,749	170,749	170,749	0	H.F. 2521
Status of Women	335,501	0	335,501	335,501	335,501	0	H.F. 2521
Status of African Americans	121,655	0	121,655	171,655	121,655	0	H.F. 2521
Criminal & Juvenile Justice	827,398	0	827,398	1,098,026	1,098,026	270,628	H.F. 2521
LIHEAP	0	3,000,000	3,000,000	0	0	-3,000,000	H.F. 2734
Total Human Rights, Department of	\$ 2,346,229	\$ 3,000,000	\$ 5,346,229	\$ 2,816,857	\$ 2,696,857	\$ -2,649,372	
<u>Inspections & Appeals, Dept of</u>							
<u>Inspections and Appeals</u>							
Administration Division	\$ 1,577,318	\$ 0	\$ 1,577,318	\$ 2,091,251	\$ 1,657,318	\$ 80,000	H.F. 2521
Administrative Hearings Div.	634,647	0	634,647	634,647	634,647	0	H.F. 2521
Investigations Division	1,484,421	0	1,484,421	1,491,003	1,484,421	0	H.F. 2521
Health Facilities Div.	2,419,742	0	2,419,742	2,339,742	2,339,742	-80,000	H.F. 2521

Administration and Regulation

General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Inspections & Appeals, Dept of (cont.)</u>							
Inspections and Appeals (cont.)							
Employment Appeal Board	54,600	0	54,600	54,600	54,600	0	H.F. 2521
Child Advocacy Board	2,068,667	0	2,068,667	2,068,667	2,068,667	0	H.F. 2521
Total Inspections and Appeals	8,239,395	0	8,239,395	8,679,910	8,239,395	0	
Racing Commission							
Pari-Mutuel Regulation	2,617,511	0	2,617,511	2,657,394	2,657,394	39,883	H.F. 2521
Excursion Boat Gambling Reg.	2,491,949	0	2,491,949	3,199,440	3,199,440	707,491	H.F. 2521
Total Racing Commission	5,109,460	0	5,109,460	5,856,834	5,856,834	747,374	
Total Inspections & Appeals, Dept of	\$ 13,348,855	\$ 0	\$ 13,348,855	\$ 14,536,744	\$ 14,096,229	\$ 747,374	
<u>Management, Department of</u>							
DOM General Office	\$ 2,244,335	\$ 0	\$ 2,244,335	\$ 2,338,832	\$ 2,244,335	\$ 0	H.F. 2521
Salary Adjustment	154,135	0	154,135	39,632,095	0	-154,135	H.F. 2521
Enterprise Resource Planning	57,435	0	57,435	119,435	119,435	62,000	H.F. 2521
Salary Model Administrator	127,936	0	127,936	127,936	127,936	0	H.F. 2521
Local Government Innovation Fd	0	0	0	1,000,000	300,000	300,000	H.F. 2521
Performance Audits	216,000	0	216,000	216,000	108,000	-108,000	H.F. 2521
Inst. for Tomorrow's Workforce	150,000	0	150,000	0	0	-150,000	H.F. 2521
LEAN/Process Improvement	0	0	0	222,000	108,000	108,000	H.F. 2521
Property Tax Credit Fund	0	0	0	39,894,525	0	0	H.F. 2521
Total Management, Department of	\$ 2,949,841	\$ 0	\$ 2,949,841	\$ 83,550,823	\$ 3,007,706	\$ 57,865	
<u>Revenue, Dept. of</u>							
Compliance	\$ 27,001,429	\$ 0	\$ 27,001,429	\$ 23,247,516	\$ 23,138,575	\$ -3,862,854	H.F. 2521
Collection Costs and Fees	27,462	0	27,462	27,462	0	-27,462	H.F. 2521
Total Revenue, Dept. of	\$ 27,028,891	\$ 0	\$ 27,028,891	\$ 23,274,978	\$ 23,138,575	\$ -3,890,316	

Administration and Regulation

General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Secretary of State</u>							
Administration and Elections	\$ 707,942	\$ 0	\$ 707,942	\$ 707,942	\$ 707,942	\$ 0	H.F. 2521
Business Services	2,003,091	0	2,003,091	2,003,091	2,003,091	0	H.F. 2521
LLC Biennial Reporting	275,000	0	275,000	0	0	-275,000	H.F. 2521
Total Secretary of State	\$ 2,986,033	\$ 0	\$ 2,986,033	\$ 2,711,033	\$ 2,711,033	\$ -275,000	
<u>Treasurer of State</u>							
Treasurer - General Office	\$ 922,899	\$ 0	\$ 922,899	\$ 936,624	\$ 922,899	\$ 0	H.F. 2521
Total Administration and Regulation	\$ 85,432,822	\$ 3,000,000	\$ 88,432,822	\$ 165,548,489	\$ 83,601,560	\$ -4,831,262	

Ag. and Natural Resources

General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Ag. & Land Stewardship</u>							
Administrative Division	\$ 17,837,900	\$ 0	\$ 17,837,900	\$ 18,187,900	\$ 17,837,900	\$ 0	H.F. 2540
Chronic Wasting Disease	100,000	0	100,000	100,000	100,000	0	H.F. 2540
Regulatory Dairy Products	643,166	0	643,166	643,166	693,166	50,000	H.F. 2540
Avian Influenza	50,000	0	50,000	50,000	50,000	0	H.F. 2540
Apiary Program	40,000	0	40,000	40,000	40,000	0	H.F. 2540
Soil Commissioners Expense	200,000	0	200,000	200,000	250,000	50,000	H.F. 2540
Sr. Farmers Market Program	77,000	0	77,000	77,000	77,000	0	H.F. 2540
Missouri River Authority	9,535	0	9,535	9,535	9,535	0	H.F. 2540
Junior Cattle Show	0	10,000	10,000	0	0	-10,000	H.F. 2540
Total Ag. & Land Stewardship	\$ 18,957,601	\$ 10,000	\$ 18,967,601	\$ 19,307,601	\$ 19,057,601	\$ 90,000	
<u>Natural Resources, Department of</u>							
DNR Operations	\$ 17,792,579	\$ 0	\$ 17,792,579	\$ 18,292,579	\$ 17,967,579	\$ 175,000	H.F. 2540
<u>Regents, Board of</u>							
Iowa State Vet. Diagnostic Lab	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000,000	\$ 1,000,000	H.F. 2540
Total Ag. and Natural Resources	\$ 36,750,180	\$ 10,000	\$ 36,760,180	\$ 37,600,180	\$ 38,025,180	\$ 1,265,000	

Economic Development General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Economic Development, Dept. of</u>							
Business Development	\$ 6,215,394	\$ 0	\$ 6,215,394	\$ 6,215,394	\$ 6,215,394	\$ 0	H.F. 2459
General Administration	1,875,845	0	1,875,845	1,990,845	1,990,845	115,000	H.F. 2459
Endow Iowa Grants	50,000	0	50,000	50,000	50,000	0	H.F. 2459
World Food Prize	285,000	0	285,000	285,000	400,000	115,000	H.F. 2459
Community Development	5,654,173	0	5,654,173	5,154,173	5,654,173	0	H.F. 2459
Bioscience Alliance	0	0	0	2,309,252	0	0	H.F. 2459
IA Comm. on Volunteer Ser.	0	0	0	174,198	0	0	H.F. 2459
IA Comm on Vol. Ser.-Promise	0	0	0	125,000	0	0	H.F. 2459
Lean Manufacturing	0	0	0	250,000	0	0	H.F. 2459
Total Economic Development, Dept. of	\$ 14,080,412	\$ 0	\$ 14,080,412	\$ 16,553,862	\$ 14,310,412	\$ 230,000	
<u>Iowa Finance Authority</u>							
State Housing Trust Fund	\$ 0	\$ 0	\$ 0	\$ 1,000,000	\$ 0	\$ 0	H.F. 2459
Entrepreneurs w/Disability	200,000	0	200,000	200,000	200,000	0	H.F. 2459
Total Iowa Finance Authority	\$ 200,000	\$ 0	\$ 200,000	\$ 1,200,000	\$ 200,000	\$ 0	
<u>Iowa Workforce Development</u>							
General Office Operations	\$ 5,278,800	\$ 0	\$ 5,278,800	\$ 5,478,800	\$ 5,278,800	\$ 0	H.F. 2459
Workforce Dev. Field Offices	6,856,655	0	6,856,655	6,856,655	5,856,655	-1,000,000	H.F. 2459
Total Iowa Workforce Development	\$ 12,135,455	\$ 0	\$ 12,135,455	\$ 12,335,455	\$ 11,135,455	\$ -1,000,000	
<u>Public Employment Relations Board</u>							
General Office	\$ 1,030,607	\$ 0	\$ 1,030,607	\$ 1,030,607	\$ 1,030,607	\$ 0	H.F. 2459
<u>Regents, Board of</u>							
ISU - Economic Development	\$ 2,363,557	\$ 0	\$ 2,363,557	\$ 2,363,557	\$ 2,463,557	\$ 100,000	H.F. 2459

Economic Development

General Fund

Attachment 15

	Estimated FY 2006	Supplemental FY 2006	Est. Net FY 2006	Gov Rec FY 2007	Final Action FY 2007	Final Action vs. Est. Net FY 06	Bill Number
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Regents, Board of (cont.)</u>							
SUI - Economic Development	247,005	0	247,005	247,005	247,005	0	H.F. 2459
UNI - Economic Development	361,291	0	361,291	361,291	361,291	0	H.F. 2459
Total Regents, Board of	\$ 2,971,853	\$ 0	\$ 2,971,853	\$ 2,971,853	\$ 3,071,853	\$ 100,000	
Total Economic Development	\$ 30,418,327	\$ 0	\$ 30,418,327	\$ 34,091,777	\$ 29,748,327	\$ -670,000	

Education General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Blind, Iowa Commission for the</u>							
Department for the Blind	\$ 1,954,105	\$ 0	\$ 1,954,105	\$ 1,954,105	\$ 1,954,105	\$ 0	H.F. 2527
<u>College Aid Commission</u>							
Operations & Loan Program							
Scholarship and Grant Admin	\$ 364,640	\$ 0	\$ 364,640	\$ 364,640	\$ 364,640	\$ 0	H.F. 2527
Student Aid Prg. (IA Grants)	1,029,784	0	1,029,784	1,029,784	1,029,784	0	H.F. 2527
Osteopathic Forgivable Loans	50,000	0	50,000	50,000	100,000	50,000	H.F. 2527
Osteopathic University Prime	346,451	0	346,451	346,451	346,451	0	H.F. 2527
National Guard Loan Program	3,725,000	0	3,725,000	3,800,000	3,725,000	0	H.F. 2527
Teacher Shortage Forgive. Loan	285,000	0	285,000	285,000	285,000	0	H.F. 2527
Washington DC Internships	0	0	0	76,400	0	0	H.F. 2527
Total Operations & Loan Program	5,800,875	0	5,800,875	5,952,275	5,850,875	50,000	
Standing Grant & Loan Program							
College Work-Study Program	140,000	0	140,000	140,000	140,000	0	H.F. 2527
Tuition Grant Stdg - Nonprofit	49,673,575	0	49,673,575	52,653,990	46,506,218	-3,167,357	H.F. 2527
Tuition Grant Stdg-For-profit	0	0	0	0	5,167,358	5,167,358	H.F. 2527
Voc Tech Grant - Standing	2,533,115	0	2,533,115	2,533,115	2,533,115	0	H.F. 2527
Total Standing Grant & Loan Program	52,346,690	0	52,346,690	55,327,105	54,346,691	2,000,001	
Total College Aid Commission	\$ 58,147,565	\$ 0	\$ 58,147,565	\$ 61,279,380	\$ 60,197,566	\$ 2,050,001	
<u>Cultural Affairs, Dept. of</u>							
Cultural Affairs - Admin.	\$ 240,195	\$ 0	\$ 240,195	\$ 240,195	\$ 240,195	\$ 0	H.F. 2527
Cultural Grants	299,240	0	299,240	299,240	299,240	0	H.F. 2527
State Historical Society	3,239,269	0	3,239,269	3,425,037	3,239,269	0	H.F. 2527
Historical Sites	534,676	0	534,676	534,676	534,676	0	H.F. 2527
Iowa Arts Council	1,181,329	0	1,181,329	1,181,329	1,181,329	0	H.F. 2527
Governors' Papers	75,000	0	75,000	75,000	75,000	0	H.F. 2527

Education General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Cultural Affairs, Dept. of (cont.)</u>							
Great Places	200,000	0	200,000	500,000	300,000	100,000	H.F. 2527
Nonprofit Music Grants	25,000	0	25,000	25,000	0	-25,000	H.F. 2527
Iowa City Historic Districts	0	0	0	0	250,000	250,000	H.F. 2797
African American Museum	0	0	0	0	85,000	85,000	H.F. 2797
Art Education Study	0	0	0	0	5,000	5,000	H.F. 2797
Total Cultural Affairs, Dept. of	\$ 5,794,709	\$ 0	\$ 5,794,709	\$ 6,280,477	\$ 6,209,709	\$ 415,000	
<u>Education, Department of</u>							
Administration							
Dept. of Ed. Administration	\$ 5,418,607	\$ 0	\$ 5,418,607	\$ 5,762,147	\$ 5,643,607	\$ 225,000	H.F. 2527
Vocational Ed. Admin.	530,429	0	530,429	530,429	530,429	0	H.F. 2527
Vocational Rehabilitation	4,779,655	0	4,779,655	4,779,655	5,034,655	255,000	H.F. 2527
Independent Living	54,421	0	54,421	54,421	54,421	0	H.F. 2527
State Library	1,420,694	0	1,420,694	1,620,694	1,420,694	0	H.F. 2527
Library Service Areas	1,376,558	0	1,376,558	1,376,558	1,376,558	0	H.F. 2527
Iowa Public Television	7,596,113	0	7,596,113	7,966,744	7,966,113	370,000	H.F. 2527
IPTV - Regional Councils	1,240,478	0	1,240,478	1,240,478	1,240,478	0	H.F. 2527
Total Administration	22,416,955	0	22,416,955	23,331,126	23,266,955	850,000	
Education, Dept. of							
Administrator Mentoring	0	0	0	0	250,000	250,000	H.F. 2792
Grants & State Aid							
Highschool Reform	0	0	0	270,000	0	0	H.F. 2527
Enrich Iowa Libraries	1,698,432	0	1,698,432	2,913,432	1,698,432	0	H.F. 2527
Vocational Educ Secondary	2,936,904	0	2,936,904	2,936,904	2,936,904	0	H.F. 2527
School Food Service	2,509,683	0	2,509,683	2,509,683	2,509,683	0	H.F. 2527
Empowerment Bd - Early Child.	23,781,594	0	23,781,594	23,156,594	23,781,594	0	H.F. 2527
Nonpublic Textbooks	614,058	0	614,058	624,058	638,620	24,562	H.F. 2527

Education General Fund

Attachment 15

Estimated FY 2006	Supplemental FY 2006	Est. Net FY 2006	Gov Rec FY 2007	Final Action FY 2007	Final Action vs. Est. Net FY 06	Bill Number
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Education, Department of (cont.)

Grants & State Aid (cont.)

Student Achievement	69,593,894	0	69,593,894	99,593,894	104,343,894	34,750,000	H.F. 2792
Jobs For America's Grads	400,000	0	400,000	600,000	600,000	200,000	H.F. 2527
Voc. Ag. Youth Org.	0	0	0	0	50,000	50,000	H.F. 2527
Direct Instruction Pilot Proje	0	0	0	0	250,000	250,000	H.F. 2527
Parent Liaison	0	0	0	0	44,000	44,000	H.F. 2527
Model Core Curriculum	0	0	0	0	270,000	270,000	H.F. 2527
Voluntary Preschool Access	0	0	0	15,000,000	0	0	H.F. 2527
Early Child. - Empowerment	0	0	0	0	10,000,000	10,000,000	H.F. 2769
Parent Ed. Services	0	0	0	0	5,000,000	5,000,000	H.F. 2769
Graduation Requirements	0	0	0	0	130,000	130,000	H.F. 2792
Total Grants & State Aid	101,534,565	0	101,534,565	147,604,565	152,253,127	50,718,562	

Community College

MAS - General Aid	149,579,244	0	149,579,244	155,562,414	159,579,244	10,000,000	H.F. 2527
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Total Education, Department of

\$ 273,530,764	\$ 0	\$ 273,530,764	\$ 326,498,105	\$ 335,349,326	\$ 61,818,562	
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Regents, Board of

Regents, Board of

Regents Board Office	\$ 1,167,137	\$ 0	\$ 1,167,137	\$ 0	\$ 1,167,137	\$ 0	H.F. 2527
Tuition Replacement	13,975,431	0	13,975,431	0	13,975,431	0	H.F. 2527
Southwest Iowa Resource Center	105,956	0	105,956	0	105,956	0	H.F. 2527
Tri State Graduate Center	77,941	0	77,941	0	77,941	0	H.F. 2527
Quad Cities Graduate Center	157,144	0	157,144	0	157,144	0	H.F. 2527
Regents Universities	0	0	0	582,052,590	11,000,000	11,000,000	H.F. 2527
Regents Special Schools	0	0	0	14,305,786	0	0	H.F. 2527

Education General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Regents, Board of (cont.)</u>							
Regents, Board of (cont.)							
Midwest Higher Ed. Compact	90,000	0	90,000	0	90,000	0	H.F. 2527
Special Purpose for Ed.	0	0	0	25,895,562	0	0	H.F. 2527
Total Regents, Board of	15,573,609	0	15,573,609	622,253,938	26,573,609	11,000,000	
<u>University of Iowa</u>							
Univ. of Iowa: Gen. University	226,306,403	0	226,306,403	0	226,306,403	0	H.F. 2527
Psychiatric Hospital	7,043,056	0	7,043,056	0	7,043,056	0	H.F. 2527
Center Dis. & Dev. (Hosp-Sch)	6,363,265	0	6,363,265	0	6,363,265	0	H.F. 2527
Oakdale Campus	2,657,335	0	2,657,335	0	2,657,335	0	H.F. 2527
University Hygienic Laboratory	3,849,461	0	3,849,461	0	3,849,461	0	H.F. 2527
Family Practice Program	2,075,948	0	2,075,948	0	2,075,948	0	H.F. 2527
SCHS - Hemophilia, Cancer	649,066	0	649,066	0	649,066	0	H.F. 2527
State of Iowa Cancer Registry	178,739	0	178,739	0	178,739	0	H.F. 2527
SUI Substance Abuse Consortium	64,871	0	64,871	0	64,871	0	H.F. 2527
Biocatalysis	881,384	0	881,384	0	881,384	0	H.F. 2527
Primary Health Care	759,875	0	759,875	0	759,875	0	H.F. 2527
Iowa Birth Defects Registry	44,636	0	44,636	0	44,636	0	H.F. 2527
Total University of Iowa	250,874,039	0	250,874,039	0	250,874,039	0	
<u>Iowa State University</u>							
Iowa State: Gen. University	177,328,346	0	177,328,346	0	177,328,346	0	H.F. 2527
ISU Ag & Home Ec. Exp. Sta.	32,117,925	0	32,117,925	0	32,117,925	0	H.F. 2527
ISU Cooperative Extension	20,569,125	0	20,569,125	0	20,569,125	0	H.F. 2527
ISU Leopold Center	464,319	0	464,319	0	464,319	0	H.F. 2527
Livestock Disease Research	220,708	0	220,708	0	220,708	0	H.F. 2527
Total Iowa State University	230,700,423	0	230,700,423	0	230,700,423	0	

Education

General Fund

Attachment 15

	Estimated FY 2006	Supplemental FY 2006	Est. Net FY 2006	Gov Rec FY 2007	Final Action FY 2007	Final Action vs. Est. Net FY 06	Bill Number
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<u>Regents, Board of (cont.)</u>							
Univ. of Northern Iowa							
University of Northern Iowa	80,638,563	0	80,638,563	0	80,638,563	0	H.F. 2527
Recycling & Reuse Center	211,858	0	211,858	0	211,858	0	H.F. 2527
Total Univ. of Northern Iowa	<u>80,850,421</u>	<u>0</u>	<u>80,850,421</u>	<u>0</u>	<u>80,850,421</u>	<u>0</u>	
Special Schools							
Iowa School for the Deaf	8,810,471	0	8,810,471	0	9,162,890	352,419	H.F. 2527
Tuition and Transportation	15,020	0	15,020	0	15,020	0	H.F. 2527
Braille & Sight Saving School	4,930,295	0	4,930,295	0	5,127,507	197,212	H.F. 2527
Total Special Schools	<u>13,755,786</u>	<u>0</u>	<u>13,755,786</u>	<u>0</u>	<u>14,305,417</u>	<u>549,631</u>	
Total Regents, Board of	<u>\$ 591,754,278</u>	<u>\$ 0</u>	<u>\$ 591,754,278</u>	<u>\$ 622,253,938</u>	<u>\$ 603,303,909</u>	<u>\$ 11,549,631</u>	
Total Education	<u><u>\$ 931,181,421</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 931,181,421</u></u>	<u><u>\$ 1,018,266,005</u></u>	<u><u>\$ 1,007,014,615</u></u>	<u><u>\$ 75,833,194</u></u>	

Health and Human Services

General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Elder Affairs, Department of</u>							
Aging Programs	\$ 2,828,543	\$ 0	\$ 2,828,543	\$ 5,653,477	\$ 4,262,660	\$ 1,434,117	H.F. 2734
<u>Health, Department of Public</u>							
Addictive Disorders	\$ 1,761,036	\$ 0	\$ 1,761,036	\$ 5,761,036	\$ 1,761,036	\$ 0	H.F. 2734
Adult Wellness	304,067	0	304,067			-304,067	H.F. 2734
Healthy Children and Families	916,280	0	916,280	2,341,264	2,361,264	1,444,984	H.F. 2734
Chronic Conditions	1,279,671	0	1,279,671	1,442,840	1,742,840	463,169	H.F. 2734
Community Capacity	1,354,083	0	1,354,083	1,418,662	1,718,662	364,579	H.F. 2734
Elderly Wellness	9,233,985	0	9,233,985	9,233,985	9,233,985	0	H.F. 2734
Environmental Hazards	353,133	0	353,133	423,821	623,821	270,688	H.F. 2734
Infectious Diseases	1,100,230	0	1,100,230	1,100,230	1,258,230	158,000	H.F. 2734
Injuries	1,329,258	0	1,329,258	0	0	-1,329,258	H.F. 2734
Public Protection	7,147,106	0	7,147,106	7,811,265	7,941,473	794,367	H.F. 2734
Resource Management	1,095,862	0	1,095,862	1,016,420	1,016,420	-79,442	H.F. 2734
PKU Assistance	100,000	0	100,000	0	0	-100,000	H.F. 2734
Total Health, Department of Public	\$ 25,974,711	\$ 0	\$ 25,974,711	\$ 30,549,523	\$ 27,657,731	\$ 1,683,020	
<u>Human Services, Department of</u>							
Economic Assistance							
Family Investment Program	\$ 40,461,923	\$ 0	\$ 40,461,923	\$ 41,854,109	\$ 42,599,885	\$ 2,137,962	H.F. 2734
Child Support Recoveries	8,214,690	0	8,214,690	8,214,690	8,214,690	0	H.F. 2734
Total Economic Assistance	48,676,613	0	48,676,613	50,068,799	50,814,575	2,137,962	
Medical Services							
Medical Assistance-GF Trans	560,850,253	19,000,000	579,850,253	611,903,273	652,311,610	72,461,357	H.F. 2734
Health Insurance Premium Pmt.	634,162	0	634,162	634,162	634,162	0	H.F. 2734
Medical Contracts	14,711,985	0	14,711,985	14,711,985	14,417,985	-294,000	H.F. 2734
State Children's Health Ins.	16,568,275	0	16,568,275	19,703,685	19,703,715	3,135,440	H.F. 2734

Health and Human Services

General Fund

Attachment 15

	Estimated FY 2006	Supplemental FY 2006	Est. Net FY 2006	Gov Rec FY 2007	Final Action FY 2007	Final Action vs. Est. Net FY 06	Bill Number
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Human Services, Department of (cont.)							
Medical Services (cont.)							
State Supplementary Assistance	19,810,335	0	19,810,335	19,010,335	18,710,335	-1,100,000	H.F. 2734
Medical Assistance Account	0	19,350,061	19,350,061	0	0	-19,350,061	H.F. 2347
Health Care Transformation	0	35,289,068	35,289,068	0	0	-35,289,068	H.F. 2347
Total Medical Services	612,575,010	73,639,129	686,214,139	665,963,440	705,777,807	19,563,668	
Child and Family Services							
Child Care Services	15,800,752	0	15,800,752	25,717,949	21,801,198	6,000,446	H.F. 2734
Toledo Juvenile Home	6,667,121	0	6,667,121	6,667,400	6,667,400	279	H.F. 2734
Eldora Training School	10,546,241	0	10,546,241	10,583,148	10,608,148	61,907	H.F. 2734
Child and Family Services	75,200,000	0	75,200,000	77,411,361	80,945,373	5,745,373	H.F. 2734
Adoption Subsidy	32,250,000	0	32,250,000	33,446,063	31,446,063	-803,937	H.F. 2734
Family Support Subsidy	1,936,434	0	1,936,434	1,936,434	1,936,434	0	H.F. 2734
Preparation for Adult Living	0	0	0	1,138,682	0	0	H.F. 2734
Total Child and Family Services	142,400,548	0	142,400,548	156,901,037	153,404,616	11,004,068	
MH/MR/DD/BI							
Conners Training	42,623	0	42,623	42,623	42,623	0	H.F. 2734
Cherokee MHI	4,852,942	0	4,852,942	4,893,698	4,893,698	40,756	H.F. 2734
Clarinda MHI	5,669,983	250,000	5,919,983	5,929,344	0	-5,919,983	S.F. 2273
Clarinda MHI	0	0	0	0	6,179,344	6,179,344	H.F. 2734
Independence MHI	8,929,177	0	8,929,177	9,006,899	9,006,899	77,722	H.F. 2734
Mt. Pleasant MHI	591,855	0	591,855	596,333	1,046,074	454,219	H.F. 2734
Glenwood Resource Center	16,316,040	0	16,316,040	14,506,583	14,006,583	-2,309,457	H.F. 2734
Woodward Resource Center	8,203,796	0	8,203,796	8,590,761	8,590,761	386,965	H.F. 2734
MI/MR State Cases	10,864,619	0	10,864,619	11,013,320	12,286,619	1,422,000	H.F. 2734
MH/DD Community Services	17,757,890		17,757,890	17,757,890	18,017,890	260,000	H.F. 2734

Health and Human Services

General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Human Services, Department of (cont.)</u>							
MH/MR/DD/BI (cont.)							
Sexual Predator Civil Commit.	4,025,704	0	4,025,704	4,750,704	4,750,704	725,000	H.F. 2734
MH/DD Growth Factor	28,507,362	0	28,507,362	35,788,041	38,888,041	10,380,679	H.F. 2734
Total MH/MR/DD/BI	105,761,991	250,000	106,011,991	112,876,196	117,709,236	11,697,245	
Managing and Delivering Services							
Field Operations	56,829,276	0	56,829,276	58,755,700	57,044,250	214,974	H.F. 2734
General Administration	13,978,386	0	13,978,386	14,028,679	14,528,679	550,293	H.F. 2734
Volunteers	109,568	0	109,568	109,568	109,568	0	H.F. 2734
Total Managing and Delivering Services	70,917,230	0	70,917,230	72,893,947	71,682,497	765,267	
Total Human Services, Department of	\$ 980,331,392	\$ 73,889,129	\$ 1,054,220,521	\$ 1,058,703,419	\$ 1,099,388,731	\$ 45,168,210	
<u>Veterans Affairs, Comm. of</u>							
Veterans Affairs, Comm of	\$ 332,114	\$ 0	\$ 332,114	\$ 332,114	\$ 522,114	\$ 190,000	H.F. 2734
Iowa Veterans Home	18,446,049	-3,000,000	15,446,049	13,569,501	0	-15,446,049	H.F. 2080
Iowa Veterans Home	0	0	0	0	13,569,501	13,569,501	H.F. 2734
Veterans Appreciation Prog.	0	1,000,000	1,000,000	0	0	-1,000,000	H.F. 2080
Home Ownership Assist.	0	2,000,000	2,000,000	0	0	-2,000,000	H.F. 2080
Educational Assist.-Children	0	0	0	0	27,000	27,000	H.F. 2792
Total Veterans Affairs, Comm. of	\$ 18,778,163	\$ 0	\$ 18,778,163	\$ 13,901,615	\$ 14,118,615	\$ -4,659,548	
Total Health and Human Services	\$ 1,027,912,809	\$ 73,889,129	\$ 1,101,801,938	\$ 1,108,808,034	\$ 1,145,427,737	\$ 43,625,799	

Justice System General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Justice, Department of</u>							
General Office A.G.	\$ 8,329,413	\$ 0	\$ 8,329,413	\$ 8,429,413	\$ 8,409,413	\$ 80,000	H.F. 2558
Consumer Advocate	2,887,017	0	2,887,017	2,887,017	2,887,017	0	H.F. 2558
Victim Assistance Grants	5,000	0	5,000	205,000	5,000	0	H.F. 2558
Legal Services Poverty Grants	900,000	0	900,000	900,000	900,000	0	H.F. 2558
Farm Mediation	0	0	0	0	100,000	100,000	H.F. 2797
Total Justice, Department of	\$ 12,121,430	\$ 0	\$ 12,121,430	\$ 12,421,430	\$ 12,301,430	\$ 180,000	
<u>Civil Rights Commission</u>							
Civil Rights Commission	\$ 985,753	\$ 0	\$ 985,753	\$ 985,753	\$ 1,075,753	\$ 90,000	H.F. 2558
<u>Corrections, Department of</u>							
Corrections Institutions							
Ft. Madison Inst.	\$ 40,489,555	\$ 1,557,273	\$ 42,046,828	\$ 42,423,619	\$ 0	\$ -42,046,828	S.F. 2273
Anamosa Inst.	28,317,716	145,939	28,463,655	28,903,747	0	-28,463,655	S.F. 2273
Oakdale Inst.	26,155,941	205,264	26,361,205	31,800,457	0	-26,361,205	S.F. 2273
Newton Inst.	25,875,721	169,669	26,045,390	26,150,267	0	-26,045,390	S.F. 2273
Mt Pleasant Inst.	24,499,564	84,245	24,583,809	24,929,418	0	-24,583,809	S.F. 2273
Rockwell City Inst.	8,426,532	48,646	8,475,178	8,604,680	0	-8,475,178	S.F. 2273
Clarinda Inst.	23,988,327	117,463	24,105,790	24,251,587	0	-24,105,790	S.F. 2273
Mitchellville Inst.	14,478,140	67,630	14,545,770	14,974,976	0	-14,545,770	S.F. 2273
Ft. Dodge Inst.	27,520,531	123,396	27,643,927	27,758,806	0	-27,643,927	S.F. 2273
Ft. Madison Inst.	0	0	0	0	42,423,619	42,423,619	H.F. 2558
Anamosa Inst.	0	0	0	0	28,903,747	28,903,747	H.F. 2558
Oakdale Inst.	0	0	0	0	28,972,190	28,972,190	H.F. 2558
Newton Inst.	0	0	0	0	26,144,996	26,144,996	H.F. 2558
Mt Pleasant Inst.	0	0	0	0	24,929,418	24,929,418	H.F. 2558
Rockwell City Inst.	0	0	0	0	8,599,419	8,599,419	H.F. 2558
Clarinda Inst.	0	0	0	0	24,251,587	24,251,587	H.F. 2558

Justice System General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Corrections, Department of (cont.)</u>							
Corrections Institutions (cont.)							
Mitchellville Inst.	0	0	0	0	14,969,715	14,969,715	H.F. 2558
Ft. Dodge Inst.	0	0	0	0	27,758,806	27,758,806	H.F. 2558
Total Corrections Institutions	219,752,027	2,519,525	222,271,552	229,797,557	226,953,497	4,681,945	
Corrections Central Office							
County Confinement	674,954	125,000	799,954	799,954	0	-799,954	S.F. 2273
County Confinement	0	0	0	0	799,954	799,954	H.F. 2558
Federal Prisoners/Contractual	241,293	0	241,293	241,293	241,293	0	H.F. 2558
Central Office Corrections	2,939,637	625,000	3,564,637	4,074,737	0	-3,564,637	S.F. 2273
Central Office Corrections	0	0	0	0	3,928,438	3,928,438	H.F. 2558
Corrections Education	1,058,358	0	1,058,358	1,058,358	1,070,358	12,000	H.F. 2558
Iowa Corr. Offender Network	427,700	0	427,700	427,700	427,700	0	H.F. 2558
Mental Health/Sub. Abuse	25,000	0	25,000	25,000	25,000	0	H.F. 2558
Hepatitis Treatment and Educat	0	0	0	0	188,000	188,000	H.F. 2558
Transitional Housing Pilot Pro	0	0	0	0	20,000	20,000	H.F. 2558
Total Corrections Central Office	5,366,942	750,000	6,116,942	6,627,042	6,700,743	583,801	
CBC Districts							
CBC District I	11,043,105	0	11,043,105	11,313,520	11,242,260	199,155	H.F. 2558
CBC District II	8,741,865	0	8,741,865	8,931,030	8,924,193	182,328	H.F. 2558
CBC District III	5,111,348	0	5,111,348	5,292,569	5,285,982	174,634	H.F. 2558
CBC District IV	4,677,524	0	4,677,524	4,817,061	4,810,474	132,950	H.F. 2558
CBC District V	14,922,909	0	14,922,909	16,352,504	16,345,917	1,423,008	H.F. 2558
CBC District VI	10,935,021	0	10,935,021	11,225,427	11,204,167	269,146	H.F. 2558

Justice System General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Corrections, Department of (cont.)</u>							
<u>CBC Districts (cont.)</u>							
CBC District VII	6,148,378	0	6,148,378	6,608,910	6,348,075	199,697	H.F. 2558
CBC District VIII	6,209,818	0	6,209,818	6,408,344	6,401,794	191,976	H.F. 2558
Total CBC Districts	<u>67,789,968</u>	<u>0</u>	<u>67,789,968</u>	<u>70,949,365</u>	<u>70,562,862</u>	<u>2,772,894</u>	
Total Corrections, Department of	<u>\$ 292,908,937</u>	<u>\$ 3,269,525</u>	<u>\$ 296,178,462</u>	<u>\$ 307,373,964</u>	<u>\$ 304,217,102</u>	<u>\$ 8,038,640</u>	
<u>Inspections & Appeals, Dept of</u>							
Public Defender	\$ 19,172,795	\$ 0	\$ 19,172,795	\$ 19,792,963	\$ 19,792,963	\$ 620,168	H.F. 2558
Indigent Defense Appropriation	21,163,082	4,000,000	25,163,082	27,663,082	0	-25,163,082	S.F. 2273
Indigent Defense Appropriation	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,163,082</u>	<u>25,163,082</u>	H.F. 2558
Total Inspections & Appeals, Dept of	<u>\$ 40,335,877</u>	<u>\$ 4,000,000</u>	<u>\$ 44,335,877</u>	<u>\$ 47,456,045</u>	<u>\$ 44,956,045</u>	<u>\$ 620,168</u>	
<u>Judicial Branch</u>							
Judicial Branch	\$ 123,237,410	\$ 0	\$ 123,237,410	\$ 124,900,133	\$ 123,237,410	\$ 0	H.F. 2557
Judicial Retirement	2,039,664	0	2,039,664	5,275,601	2,039,664	0	H.F. 2557
Youth Enrichment Pilot Project	100,000	0	100,000	0	0	-100,000	H.F. 2557
Youth Enrichment Pilot Project	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>	H.F. 2558
Total Judicial Branch	<u>\$ 125,377,074</u>	<u>\$ 0</u>	<u>\$ 125,377,074</u>	<u>\$ 130,175,734</u>	<u>\$ 125,327,074</u>	<u>\$ -50,000</u>	
<u>Law Enforcement Academy</u>							
Operations	\$ 1,134,189	\$ 0	\$ 1,134,189	\$ 1,172,389	\$ 1,172,389	\$ 38,200	H.F. 2558
Equipment & Furnishings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>	H.F. 2797
Total Law Enforcement Academy	<u>\$ 1,134,189</u>	<u>\$ 0</u>	<u>\$ 1,134,189</u>	<u>\$ 1,172,389</u>	<u>\$ 1,197,389</u>	<u>\$ 63,200</u>	
<u>Parole, Board of</u>							
Parole Board	\$ 1,151,678	\$ 0	\$ 1,151,678	\$ 1,227,848	\$ 1,156,960	\$ 5,282	H.F. 2558

Justice System General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Public Defense, Department of</u>							
Public Defense, Dept. of							
Military Division	\$ 5,315,459	\$ 0	\$ 5,315,459	\$ 5,724,545	\$ 5,724,545	\$ 409,086	H.F. 2558
Civil Air Patrol	100,000	0	100,000	100,000	100,000	0	H.F. 2558
Total Public Defense, Dept. of	5,415,459	0	5,415,459	5,824,545	5,824,545	409,086	
Emergency Management Division							
Homeland Sec. & Emer. Mgmt Div	1,253,414	0	1,253,414	1,582,334	1,582,029	328,615	H.F. 2558
Total Public Defense, Department of	\$ 6,668,873	\$ 0	\$ 6,668,873	\$ 7,406,879	\$ 7,406,574	\$ 737,701	
<u>Public Safety, Department of</u>							
Public Safety Administration	\$ 3,191,874	\$ 400,000	\$ 3,591,874	\$ 3,656,020		\$ -3,591,874	S.F. 2273
Public Safety Administration	0	0	0	0	3,656,020	3,656,020	H.F. 2558
Investigation, DCI	15,261,477	1,000,000	16,261,477	18,673,875	0	-16,261,477	S.F. 2273
Investigation, DCI	0	0	0	0	18,673,875	18,673,875	H.F. 2558
Narcotics Enforcement	4,896,396	0	4,896,396	5,349,198	5,349,198	452,802	H.F. 2558
Undercover Funds	123,343	0	123,343	123,343	123,343	0	H.F. 2558
Fire Marshal	2,321,122	0	2,321,122	2,513,247	2,513,247	192,125	H.F. 2558
Fire Service	675,820	0	675,820	675,820	675,820	0	H.F. 2558
Iowa State Patrol	43,735,918	0	43,735,918	45,185,618	45,185,618	1,449,700	H.F. 2558
DPS/SPOC Sick Leave Payout	316,179	0	316,179	691,179	316,179	0	H.F. 2558
Fire Fighter Training	699,587	0	699,587	699,587	699,587	0	H.F. 2558
Capital Building Security	775,000	0	775,000		775,000	0	H.F. 2558
DCI Crime Lab	342,000	0	342,000	342,000	342,000	0	H.F. 2558
Total Public Safety, Department of	\$ 72,338,716	\$ 1,400,000	\$ 73,738,716	\$ 77,909,887	\$ 78,309,887	\$ 4,571,171	
Total Justice System	\$ 553,022,527	\$ 8,669,525	\$ 561,692,052	\$ 586,129,929	\$ 575,948,214	\$ 14,256,162	

Unassigned Standing General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Administrative Services, Dept. of</u>							
Federal Cash Management	\$ 436,250	\$ 0	\$ 436,250	\$ 436,250	\$ 436,250	\$ 0	Standing
Unemployment Comp - State	538,750	0	538,750	538,750	538,750	0	Standing
Mun. Fire & Police Retirement	2,745,784	0	2,745,784	2,745,784	2,745,784	0	H.F. 2797
Total Administrative Services, Dept. of	\$ 3,720,784	\$ 0	\$ 3,720,784	\$ 3,720,784	\$ 3,720,784	\$ 0	
<u>Corrections, Department of</u>							
State Cases	\$ 66,370	\$ 0	\$ 66,370	\$ 66,370	\$ 66,370	\$ 0	Standing
<u>Economic Development, Dept. of</u>							
Comm. Attraction & Tourism	\$ 7,000,000	\$ 0	\$ 7,000,000	\$ 0	\$ 7,000,000	\$ 0	Standing
Grow Iowa Values	50,000,000	0	50,000,000	50,000,000	50,000,000	0	Standing
Total Economic Development, Dept. of	\$ 57,000,000	\$ 0	\$ 57,000,000	\$ 50,000,000	\$ 57,000,000	\$ 0	
<u>Education, Department of</u>							
School Foundation Aid	\$ 1,963,927,555	\$ 0	\$ 1,963,927,555	\$ 2,048,201,297	\$ 2,047,873,461	\$ 83,945,906	H.F. 2095
Area Ed. Assoc. Reduction			0		-8,000,000	-8,000,000	H.F. 2797
Instructional Support	14,428,271	0	14,428,271	14,798,227	14,428,271	0	H.F. 2797
Child Development	11,271,000	0	11,271,000	11,271,000	11,271,000	0	H.F. 2797
Transportation - Nonpublic	8,273,763	0	8,273,763	8,363,763	8,604,714	330,951	H.F. 2797
Educational Excellence	55,469,053	0	55,469,053	55,469,053	55,469,053	0	H.F. 2797
Early Intervention Block Grant	29,250,000	0	29,250,000	29,250,000	29,250,000	0	H.F. 2797
School Aid (HF 2751)	0	0	0	0	160,000	160,000	H.F. 2751
School Property Tax Equity	0	0	0	0	6,000,000	6,000,000	H.F. 2792
English as Second Lang.	0	0	0	0	3,300,000	3,300,000	H.F. 2792
Total Education, Department of	\$ 2,082,619,642	\$ 0	\$ 2,082,619,642	\$ 2,167,353,340	\$ 2,168,356,499	\$ 85,736,857	
<u>Executive Council</u>							
Court Costs	\$ 73,125	\$ 0	\$ 73,125	\$ 73,125	\$ 73,125	\$ 0	Standing

Unassigned Standing General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Executive Council (cont.)</u>							
Public Improvements	48,750	0	48,750	48,750	48,750	0	Standing
Performance of Duty	1,462,500	0	1,462,500	1,462,500	1,462,500	0	Standing
Drainage Assessment	24,375	0	24,375	24,375	24,375	0	Standing
Perf. of Duty Supplemental	0	1,900,000	1,900,000	0	0	-1,900,000	S.F. 2273
Total Executive Council	\$ 1,608,750	\$ 1,900,000	\$ 3,508,750	\$ 1,608,750	\$ 1,608,750	\$ -1,900,000	
<u>Legislative Branch</u>							
Legislature	\$ 27,559,632	\$ 0	\$ 27,559,632	\$ 32,476,738	\$ 32,476,738	\$ 4,917,106	Standing
General Assembly Reduction	0	0	0	0	-1,267,106	-1,267,106	H.F. 2797
Total Legislative Branch	\$ 27,559,632	\$ 0	\$ 27,559,632	\$ 32,476,738	\$ 31,209,632	\$ 3,650,000	
<u>Governor</u>							
Interstate Extradition Expense	\$ 3,710	\$ 0	\$ 3,710	\$ 3,710	\$ 3,710	\$ 0	Standing
<u>Health, Department of Public</u>							
Birth Defects Registry	\$ 200,000	\$ 0	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0	Standing
<u>Human Services, Department of</u>							
Commission of Inquiry	\$ 1,706	\$ 0	\$ 1,706	\$ 1,706	\$ 1,706	\$ 0	Standing
Non-Resident Transfer Mentally	82	0	82	82	82	0	Standing
Non-Resident Commitment	174,704	0	174,704	174,704	174,704	0	Standing
MH Property Tax Relief	95,000,000	0	95,000,000	95,000,000	95,000,000	0	Standing
Child Abuse Prevention	240,000	0	240,000	240,000	240,000	0	Standing
Total Human Services, Department of	\$ 95,416,492	\$ 0	\$ 95,416,492	\$ 95,416,492	\$ 95,416,492	\$ 0	
<u>Management, Department of</u>							
Special Olympics Fund	\$ 50,000	\$ 0	\$ 50,000	\$ 0	\$ 50,000	\$ 0	Standing
Indian Settlement Officer	25,000	0	25,000	0	25,000	0	Standing

Unassigned Standing General Fund

Attachment 15

	Estimated FY 2006 (1)	Supplemental FY 2006 (2)	Est. Net FY 2006 (3)	Gov Rec FY 2007 (4)	Final Action FY 2007 (5)	Final Action vs. Est. Net FY 06 (6)	Bill Number (7)
<u>Management, Department of (cont.)</u>							
Appeal Board	4,387,500	0	4,387,500	4,387,500	4,387,500	0	Standing
Technology Reinvestment Fund	0	0	0	0	17,500,000	17,500,000	H.F. 2782
State Employee Salaries	0	0	0	0	29,000,000	29,000,000	H.F. 2797
Total Management, Department of	\$ 4,462,500	\$ 0	\$ 4,462,500	\$ 4,387,500	\$ 50,962,500	\$ 46,500,000	
<u>Public Defense, Department of</u>							
Compensation & Expense	\$ 421,639	\$ 0	\$ 421,639	\$ 421,639	\$ 421,639	\$ 0	Standing
<u>Revenue, Dept. of</u>							
Printing Cigarette Stamps	\$ 107,304	\$ 0	\$ 107,304	\$ 128,000	\$ 107,304	\$ 0	Standing
Livestock Producers Credit	1,770,342	0	1,770,342	0	2,000,000	229,658	Standing
Tobacco Enforcement	25,000	0	25,000	25,000	25,000	0	Standing
Total Revenue, Dept. of	\$ 1,902,646	\$ 0	\$ 1,902,646	\$ 153,000	\$ 2,132,304	\$ 229,658	
<u>Veterans Affairs, Comm. of</u>							
Veterans Trust Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,500,000	\$ 4,500,000	H.F. 2797
Veterans County Grants	0	0	0	0	1,000,000	1,000,000	H.F. 2797
Total Veterans Affairs, Comm. of	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,500,000	\$ 5,500,000	
Total Unassigned Standing	\$ 2,274,982,165	\$ 1,900,000	\$ 2,276,882,165	\$ 2,355,808,323	\$ 2,416,598,680	\$ 139,716,515	