



PROGRAM AND BUDGET

Fiscal Year 2019

Governor KIM REYNOLDS
Lt. Governor ADAM GREGG

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Reynolds/Gregg Administration's Goals



"I believe that Iowa is – and ought to be – a place where, if you're willing to work for it, you can make your dreams come true. My vision is to give the people of Iowa a place to call home that unleashes opportunity at every turn."

Excerpt from Governor Reynolds' 2018 Condition of the State Address to the Iowa General Assembly.

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The work of the Reynolds/Gregg administration is focused on the accomplishment of four key goals:

- **Creating a Competitive Business Environment;**
- **Developing the Most Innovative Energy Policy in the World;**
- **Educating our Children for the Knowledge Economy;**
- **Training Iowans for the Jobs of Tomorrow.**

The Budget and Program for Fiscal Year 2019 is designed to continue making progress toward achievement of these ambitious goals. The initiatives outlined in this document provide the framework to help foster Iowa's greatest economic and workforce expansion and quality of life enhancement of the last half-century.

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# Creating a Competitive Business Environment

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Iowans are working, and Iowa's businesses are expanding. At 2.9 percent, Iowa's unemployment is at a 17-year low. And since 2011, Iowa is approaching \$16 billion of private investment, approximately 80 percent of which is from businesses that are already in Iowa.

Named the best state in the U.S. to pursue the American dream by MarketWatch, Iowa continues to boast one of the lowest costs of doing business, and CNBC named Iowa the most affordable state for the middle class. Governor Reynolds and Lt. Governor Gregg plan to build upon Iowa's strengths and identify ways to continue to unleash Iowa's potential.

## Tax Reform

It starts with tax reform. Iowa has some of the highest marginal rates in the country, and our tax code is not built for the modern economy. In fact, according to the Tax Foundation, Iowa's tax code is one of the worst in the country (ranked 40<sup>th</sup>).

Governor Reynolds and Lt. Governor Gregg intend to simplify the tax code, significantly reduce rates, and give Iowa families, farmers, and small businesses the relief they deserve.

We also need to modernize our sales tax code to better align with the internet-based economy. The internet is a dynamic tool that provides consumers with choice and businesses with a worldwide market. But it shouldn't put our main street businesses at a disadvantage.

## Broadband

Federal taxes, regulations, and red tape can be daunting when attempting to start new businesses in Iowa. High-speed internet connectivity, however, can help to provide a bright future for these would-be entrepreneurs by making their goods and services available through a global marketplace.

Incentives for broadband deployment were signed into law under the *Connect Every Acre* bill in 2015 (HF 655), paving the way to connectivity for 7,243 residences, 1,666 businesses, and 10 schools, utilizing 1,321 line miles. The total investment by Iowa's broadband providers exceeded \$39 million. Despite these efforts and others, Iowa ranks 38th in the nation for the most connected state, and 22 percent of our state is underserved.

This year, Governor Reynolds and Lt. Governor Gregg launched the Iowa Broadband Together initiative, providing statewide structure and direction for the expansion and enhancement of broadband capabilities for schools, businesses, and families in every corner of Iowa. Our readiness for any new or existing federal broadband opportunities will partner our state and local programs to scale up and meet the needs of this state.

***"Building a better Iowa also means connecting Iowa to the world by expanding high-speed internet access regardless of the size and location of the town. A connected community means better jobs, safer communities, better education, and better quality of life. And, it's the expectation of our young people."***

**Governor Reynolds, May 24, 2017**

The Iowa Broadband Together initiative focuses on program development in two distinct areas: (1) the Iowa Community Assessment and Partnership Program and (2) the state broadband grant program for approved participants within the program.

While the 2015 *Connect Every Acre* bill and Iowa Broadband Together have helped to move broadband deployment forward in Iowa, we must continue to work together to leverage opportunities that will help to address this urgent need.



# **Training Iowans for the Jobs of Today and Tomorrow**

## **A Future Ready Iowa**

Achieving the Future Ready Iowa goal of 70 percent of Iowa's workforce with education or training beyond high school by the year 2025 means more Iowans will have rewarding careers, and employers can hire the skilled workforce they need to grow their business. Currently, 58 percent of workers ages 25 to 64 have education or training beyond high school. Closing this skills gap is the biggest challenge our state faces.

Iowa's ambitious 70 percent goal is based on a report from the Georgetown University Center on Education and the Workforce that projects 68 percent of Iowa's jobs will require education or training beyond high school by 2025. The need to act quickly to close the gap is also made evident when Governor Reynolds and Lt. Governor Gregg travel the state and routinely hear from employers that it is difficult to hire enough workers with the right skills. Meanwhile, it is typical for at least 50,000 open jobs to be listed every day on [iowajobs.org](http://iowajobs.org), the Iowa Workforce Development site.



In October 2017, the 58-member Future Ready Iowa Alliance, co-chaired by Governor Reynolds and Dan Houston, Chairman, President, and CEO of Principal, made five major recommendations to reach the 70 percent goal.

The recommendations that follow in this section are based on the work of the Alliance. Achieving the 70 percent goal will require 127,700 more Iowans to earn postsecondary credentials, including short-term certificates, one-year diplomas, and two- and four-year degrees and higher in the next seven years. Each of these recommendations focuses on continuing to transform education and the workforce statewide by building on existing efforts.

## **Future Ready Iowa Last-Dollar Scholarship and Grant Program**

The Alliance's first recommendation calls for establishing the Future Ready Iowa Last-Dollar Scholarship and Grant Program. The Last-Dollar Scholarship would be available to brand new high school graduates and adult learners who want to improve their skills by earning credentials up to an associate degree leading to high-demand jobs. The grant would be available to Iowans who have earned at least half the credits toward a bachelor's degree but didn't complete the program. The goal is to encourage them to come back to earn degrees in majors leading to high-demand jobs. The State Workforce Development Board will designate annually the list of prioritized high-demand jobs. Currently, computer science, skilled trades, health care and finance occupations are among the jobs with the highest annual number of openings or highest annual growth.

At Iowa's 15 community colleges, the Last-Dollar Scholarship will cover the cost of tuition and mandatory institution-wide fees after applying state and federal financial aid. At Iowa's private colleges offering associate degrees, the scholarship amount—after

applying state and federal financial aid—cannot exceed average tuition and institution-wide mandatory fees at Iowa community colleges. The goal is to provide some additional financial support for low-income recipients of the Last-Dollar Scholarship to help with books and other education-related costs. Grant recipients will receive a stipend in a set amount annually to help cover tuition and fees.

An extensive community outreach effort will be part of the Future Ready Iowa Last-Dollar Scholarship and Grant Program. It will include a focus on low-income Iowans, Iowans who are members of underrepresented minority groups, Iowans with disabilities, refugees, first-generation college students, and ex-offenders. Outreach efforts will include working with businesses, nonprofits, and other organizations to identify volunteer mentors to advise scholarship and grant recipients.

### **Innovative Public-Private Partnerships Strengthen Iowa's Workforce**

Another Alliance recommendation calls for creating the Iowa Employer Innovation Fund. This is designed to encourage employers, community leaders, and others to enhance the Future Ready Iowa initiative by growing their local or regional workforce talent pipeline. Private sector investment will be matched by state dollars to the extent possible. Options include launching Future Ready Iowa internships and providing performance-based bonuses when high school students earn national industry-recognized credentials aligned with high-demand jobs. The intent is to encourage employers and community partners to propose other innovative ideas for the fund as well.

### **Expand Work-Based Learning to Connect Classrooms and Careers**

Expanding high-quality, work-based learning in high-demand fields and careers for all students—such as K-12 school-business partnerships that provide authentic professional experiences and Registered Apprenticeships—is among other Alliance recommendations. Iowa is off to a good start with a number of robust work-based learning programs, such as STEM BEST—Businesses Engaging Students and Teachers—launched by the Governor's Science, Technology, Engineering and Mathematics (STEM) Advisory Council. The next step is making sure these kinds of opportunities are available statewide in rural and urban communities, particularly for traditionally underrepresented students, by building on Iowa's strong work-based learning foundation.

### **Preparing Iowa's Prison Population to Return to the Workforce**

Iowa's current prison population is approximately 8,300, 95 percent of whom will return to society at some point.

Many of these "returning citizens" in the Iowa Department of Corrections (IDOC) are taking advantage of opportunities in skill-based training and education programs. The IDOC has partnered with the U.S. Department of Labor (USDOL) Office of Apprenticeship to develop apprenticeship programs in all nine state correctional facilities.



*Graduating Class at the Iowa Correctional Institution for Women (ICIW)*

Since May of 2015, the IDOC apprenticeship program has grown 870 percent to 327 participants. On April 25, 2016, IDOC was designated as an “Apprenticeship USA Leader” by the USDOL. To date, more than 2,061,678 “on the job training” hours have been completed in the prisons by inmates in the program.

There are currently 19 programs offered in high-demand, high-skill areas, which range from one to four years. Examples of available programs include Landscape Technician, Computer Operator, Welder, Electrician, Plumber, and Carpenter.

The IDOC continues to collaborate with colleges, IowaWorks, Veterans Affairs, manufacturers, labor unions, and others to assist in developing a highly-skilled workforce by training offenders for skilled jobs that are in high demand.

This year, Governor Reynolds and Lt. Governor Gregg are expanding IDOC’s prison apprenticeship program to include teaching skill sets that not only assist offenders with reintegration after release but also help to address an unmet need in Iowa: quality affordable housing. Governor Reynold’s budget includes \$1 million for IDOC to build an affordable

housing construction site at the Newton Correctional Facility. A board will be created to oversee the program comprised of experts in the housing industry, the non-profit sector, government, rural development, and other key stakeholders. This program will provide inmates the opportunities to get the skills they need to succeed as they return to their communities, help address a critical affordable housing shortage, and provide a pool of skilled labor to employers statewide.

**QR Code to video “ICIW: A Path Forward”**



**Instructions for QR Code Use:**

If you have an Apple phone, QR Code recognition is built into the camera app, so use your camera to access the video.

If you have an Android phone, you will need to use a QR Code Reading app. Go to Google Play (<https://play.google.com>), search QR Code Reader, and install one of the apps. There are several free options.

**Direct link to video:**

<https://youtu.be/a1fWperz8T4>

# **Educating Our Children for the Knowledge Economy**

Preparing all students to succeed in a knowledge economy is one of Governor Reynolds' and Lt. Governor Gregg's top priorities. They are committed to sustaining the major education reform measures the Legislature has supported in recent years to ensure students are genuinely ready for college or career training upon graduating from high school. Those landmark reforms include:

- Establishing the most extensive teacher leadership and compensation system in the nation;
- Launching an initiative to ensure students read proficiently by the end of third grade;
- Encouraging all schools to offer high-quality computer science instruction K-12; and
- Continuing to improve the work of Iowa's nationally recognized Governor's Science, Technology, Engineering and Mathematics Advisory Council.

Collectively, these and other reforms focus on helping students meet higher academic expectations and better connect what they learn in the classroom with future careers.

Since 2011, Iowa has increased Pre-K–12 education funding by \$735 million, an increase of 30 percent. This year, Governor Reynolds is asking the Legislature to increase funding by an additional \$54 million.

## **Iowa's Teacher Leadership and Compensation System Continues to Transform**

Iowa's Teacher Leadership and Compensation (TLC) System, which was phased in over three years, helps to drive implementation of other education reforms. This is the second school year TLC has been in place in all 333 school districts with more than 25 percent of Iowa teachers in leadership roles, such as instructional coaches and mentors. Iowa is utilizing the expertise of these top teachers to improve instruction and raise achievement levels through collaboration that better supports the more challenging work all teachers must do. Iowa's Teacher Leadership and Compensation System recognizes it is no longer practical for one principal to provide all the instructional leadership needed in a school building. Two recent reports found that TLC is transforming the teaching profession statewide with most districts meeting their goals and most educators reporting improvements in classroom instruction and the professional environment.



*2018 Teacher of the Year Aileen Sullivan with Governor Reynolds and Department of Education Director Ryan Wise*



TLC also increases educators' capacity to ramp up efforts to help students read proficiently by the end of third grade, which is a key initial step to strengthening Iowa's workforce talent pipeline. Iowa's early literacy initiative requires schools to identify struggling readers starting in kindergarten and provide intensive assistance to help them read proficiently in early grades. An early warning and progress monitoring system is now in place across the state, which includes assessing students' reading skills three times a year. Iowa is making significant progress in improving kindergarten through third grade reading skills with 70 percent of students meeting or exceeding statewide benchmarks during the 2016–17 school year, increasing 3 percentage points from fall 2016 to spring 2017. This result builds on a 4 percentage point increase achieved during the 2015–16 school year.

### **Encouraging High-Quality Computer Science Instruction in Every School**

Expanding computer science education is part of developing a new basic skill set. This is why Governor Reynolds and Lt. Governor Gregg are pleased that legislation passed in 2017 calling for elementary, middle, and high school students to have access to high-quality computer science instruction by July 1, 2019. Computer science goals include:

- Every high school offering at least one high-quality computer science course;
- Every middle school providing exploratory computer science; and
- Every elementary school including an introduction to computer science fundamentals.



The bill includes establishing high-quality computer science education standards. It also creates a computer science professional development incentive fund for teacher training with a request for an appropriation of \$500,000 in the 2018 legislative session.

### **Greatness STEMs from Iowans**

The Governor's Science, Technology, Engineering and Mathematics (STEM) Advisory Council, established in 2011, continues to gain momentum. Its mission is to increase student interest and achievement in STEM. In pursuit of that mission, high-quality STEM education programs – including Engineering is Elementary, the Curriculum for Agricultural Science Education, and Spatial-Temporal Math – have been delivered to several hundred thousand preschool through high school students over the past six years.



*Governor Reynolds receives the national Stand Up for STEM Award*

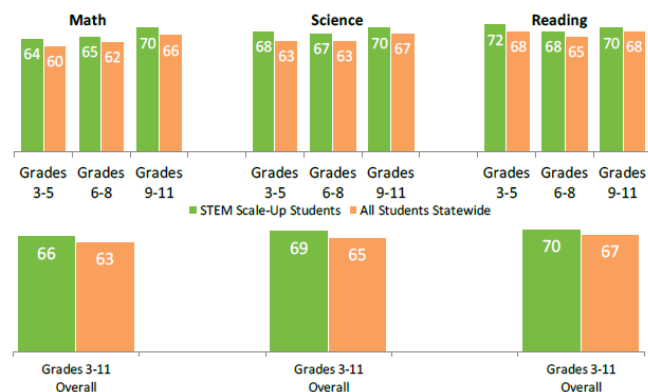
Students who participate in these programs (called “Scale-Ups”) score higher than their peers in math, science, and reading on the state assessment. The Council also promotes STEM teacher externships, which make it possible for teachers to work in businesses in the summer and incorporate lessons learned back into their classrooms. Also, since launching the STEM BEST (Businesses Engaging Students and Teachers) program in 2014–15, this public-private partnership

that gives students real-world, professional experiences has grown to 37 projects. These projects involve dozens of schools and hundreds of businesses throughout the state. The Council, co-chaired by Governor Reynolds and Roger Hargens, President and CEO of Accumold, is comprised of visionary leaders from education, business and industry, nonprofits, and the Legislature, among others.

## STUDENT ACHIEVEMENT IN NATIONAL PERCENTILE RANK

**STEM Scale-Up participants scored an average of 3 points higher** in National Percentile Rank in math and reading, and 4 points higher in science, compared to all students statewide.

**For minority students, the difference is greater:** Scale-Up participants scored an average of 6 points higher in National Percentile Rank in math, 7 points higher in science and 6 points higher in reading compared to minority students who did not participate.



Source: Iowa STEM Evaluation Report 2016-2017

The Council's operations team is housed at the University of Northern Iowa and the six STEM regional hubs are located at:

- University of Northern Iowa,
- Drake University,
- University of Iowa in partnership with Kirkwood Community College,
- Iowa Lakes Community College,
- Iowa State University, and
- Southwestern Community College.



## **Iowa's Education System is Transforming**

A transformation is underway across Iowa. It recognizes all students must be ready for postsecondary education or training so that they can pursue rewarding careers. It also recognizes that strengthening school-business partnerships is essential to keep pace with fast-changing

workforce requirements in a dynamic, global society. Preparing students to succeed in a knowledge economy requires business and education working together rather than operating in silos. Iowa is doing just that.

# Developing the Most Innovative Energy Policy

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Governor Reynolds and Lt. Governor Gregg have identified energy as a key resource and area of strategic importance to the state's economy. It is also an integral component of Iowa's economic development efforts.

Iowa is in an enviable position in terms of its ability to offer its residents and companies reliable energy and fuel with some of the lowest costs in the nation and a robust renewable energy sector. The state utilizes this strategic advantage when attracting new businesses and people to Iowa. As a result of supportive policies that encourage innovation and a diverse group of stakeholders willing to engage in productive conversation, the climate in Iowa is poised to further capitalize on its energy advantages.

## **The Iowa Energy Plan**

Under the leadership of Governor Reynolds and in partnership with the Iowa Economic Development Authority and the Iowa Department of Transportation, the Iowa Energy Plan was released in late 2016. The plan includes an assessment of current and future energy needs. It also outlines clear goals and strategies to keep energy costs low and facilitate economic development, ensuring Iowa remains an innovative energy leader.

The comprehensive plan has been recognized by the U.S. Department of Energy and the National Association of State Energy Officials as a best practice for future energy plans to model. Planning efforts are important to identify opportunities. However, implementation activities are what produce meaningful

results. During 2017, implementation of the Iowa Energy Plan unfolded as intended and is now championed by a diverse group of stakeholders who are driving strategies of interest to their organizations.

### **IOWA ENERGY PLAN FOUNDATIONAL PILLARS**

- **Economic Development and Energy Careers**
- **Energy Efficiency and Conservation**
- **Iowa's Energy Resources**
- **Transportation and Infrastructure**

The tagline of the Iowa Energy Plan is "Collaborate locally. Grow sustainably. Lead nationally." The Reynolds-Gregg Administration will continue to support and champion activities which solidify Iowa's place as a global trailblazer for energy initiatives.

## **The Iowa Energy Center**

On May 12, 2017, Senate File 513 was signed into law transferring the management and responsibility of the Iowa Energy Center from Iowa State University to the Iowa Economic Development Authority. The transfer became effective by law on October 1, 2017, and the Center's utility-based funding source will sunset on July 1, 2022. The legislation also established the formation of a governor-appointed board. The 13-seat board has diverse representation from Iowa's utility companies, state governmental entities, and Iowa's colleges and universities.



The Center's financial resources provide support via two pathways: (1) a revolving loan program that supports the development of renewable energy production in Iowa, and (2) grant-like funds that support projects and initiatives that align with the seven key focus areas of the Iowa Energy Plan. Strategic plan implementation can be a challenging endeavor for states and organizations. However, with the dedicated financial resources of the Iowa Energy Center, its collaborative and diverse board, and a mission that aligns with the key focus areas of the Iowa Energy Plan, Iowa has an opportunity to further provide energy-economic development benefits for its citizens, businesses, and organizations.

### **Iowa Biomass Conversion Action Plan**

The Iowa Energy Plan identified the following seven key focus areas to positively impact Iowa's energy economy:

- Technology-based Research and Development;
- Workforce Development;
- Support for Rural and Underserved Areas;
- Biomass;
- Natural Gas Expansion in Underserved Areas;
- Electric Grid Modernization; and
- Alternative Fuel Vehicles.

One of the focus areas is Iowa's biomass potential. As a productive agricultural state, Iowa has great potential to benefit economically and environmentally by further realizing the value-added attributes of biomass in the development of bioenergy, biofuels, and biochemicals. In Iowa, the use of biomass to produce electricity directly, or to produce biogas, remains an untapped potential and abundant resource. By 2030,

it is projected that Iowa will lead the nation with 31 million tons in crop residue productions and manure that can be utilized for bioenergy.



*Biomass, oat hulls, provides 10 percent of energy produced at University of Iowa's main power plant*

In early 2017, the Iowa Economic Development Authority organized the Iowa Biomass Conversion Action Committee. The purpose of this committee is to develop a succinct action plan that provides policy and regulatory solutions to maximize Iowa's economic potential for biomass conversion. The final Iowa Biomass Action Plan is expected to be publicly available in early 2018.

### **Renewable Fuels**

Through the implementation of Iowa's Energy Plan, Governor Reynolds and Lt. Governor Gregg have demonstrated their commitment to diversification of Iowa's energy portfolio. Homegrown renewable fuels are a key piece of the plan.

The administration has advocated and will continue to advocate for a robust Renewable Fuels Standard (RFS). The intent of the RFS is to drive innovation and the continued development of the next generation of biofuels while creating jobs

and additional markets for Iowa's agricultural products.

Consumers appreciate low-cost fuel options at the pump. Iowans saved over \$314 million in 2015 using ethanol-blended fuels, according to the Iowa Department of Revenue. Iowa retailers have responded to the increased demand by investing in infrastructure to provide options for customers.

#### **IOWA INDUSTRY STATISTICS: AT A GLANCE**

- **43 Ethanol Refineries**
  - **4 billion gallons of annual production capacity, including 55 million gallons of annual cellulosic ethanol production capacity**
  - **Over 1 billion bushels of corn demand**
- **12 Biodiesel Refineries**
  - **Nearly 315 million gallons of annual production capacity**
- **More than 260 fueling stations offer biodiesel blends in Iowa**
- **More than 209 E 85 Stations across Iowa**
  - **Nearly 100 of these stations have blender pumps, offering E85 and mid-level ethanol blends**
- **69 Registered E15 Stations**

*Source: Iowa Renewable Fuels Association*

#### **Volkswagen Settlement – Iowa's Planned Activities**

In 2016, the Environmental Protection Agency (EPA) filed a complaint alleging Volkswagen violated the Clean Air Act. As a result of two related Volkswagen settlements, the State of Iowa is expected to receive approximately \$21 million in Environmental Mitigation Trust (EMT) funds for transportation projects that reduce emissions of nitrogen oxides. Examples of eligible mitigation activities include the repowering or replacement of older diesel vehicles/equipment with new diesel or alternative fueled options and development of electric vehicle charging stations.

Iowa must submit a Beneficiary Mitigation Plan that summarizes how the state plans to use the EMT funds. A state agency working group, coordinated by the Iowa Department of Transportation (DOT), has been tasked with reviewing the Volkswagen settlement requirements and evaluating potential uses of these dollars. In the spring of 2017, the state disseminated a survey to receive public input, and the results will inform the state's Beneficiary Mitigation Plan. In the fall of 2017, the state submitted the Certification for Beneficiary Status, designating the Iowa DOT as Iowa's lead agency for the EMT funds. A draft plan is expected to be presented to Governor Reynolds for review and approval by the spring of 2018 and subsequently made available for final public review.

## Supporting Strong and Healthy Families

Iowa continues to be among the leaders nationwide in improving the health and well-being of its citizens. Rankings from sources such as the *Gallup-Healthways Well-Being Index*, *WalletHub*, *JD Power*, *Mental Health America*, *Annie E. Casey Foundation*, and *America's Health Ranking* rank Iowa a top state for health.

| Top 10 Best States for Health Care |                      |             |             |               |                 |
|------------------------------------|----------------------|-------------|-------------|---------------|-----------------|
| Overall Rank<br>(1 = Best)         | State                | Total Score | 'Cost' Rank | 'Access' Rank | 'Outcomes' Rank |
| 1                                  | Hawaii               | 67.36       | 3           | 42            | 1               |
| 2                                  | Iowa                 | 66.62       | 2           | 19            | 13              |
| 2                                  | Minnesota            | 66.62       | 5           | 11            | 8               |
| 4                                  | New Hampshire        | 66.54       | 16          | 4             | 7               |
| 5                                  | District of Columbia | 65.47       | 1           | 6             | 37              |
| 6                                  | Connecticut          | 64.84       | 30          | 2             | 5               |
| 7                                  | South Dakota         | 63.89       | 7           | 5             | 24              |
| 8                                  | Vermont              | 63.87       | 20          | 18            | 3               |
| 9                                  | Massachusetts        | 63.36       | 41          | 3             | 2               |
| 10                                 | Rhode Island         | 63.23       | 15          | 13            | 10              |

Source: *WalletHub*

### Proactive, Patient-Centered Medicaid Program

Iowa's modernized Medicaid Program is improving the quality of and access to health care by coordinating care, promoting accountability for patient outcomes, and creating a more predictable and sustainable Medicaid budget.

Nationally, over 55 million Medicaid patients are enrolled in managed care health plans in 39 states and the District of Columbia. JD Power has ranked Iowa's modernized Medicaid Program the second highest in the nation in patient satisfaction.

Iowa's most vulnerable patients deserve a proactive, patient-centered Medicaid system that meets their individual needs. Iowa remains a leader in integrated care by ensuring coordination of each patient's physical, behavioral, and emotional needs. Individuals have access to health risk

assessments, which empower them to make informed decisions to live longer, healthier lives. Patients also have access to value-added services including wellness tools and money management strategies. Individuals are now able to utilize preventive health and wellness services never offered before in Medicaid.

Iowa's modernized Medicaid Program is one of the most transparent and outcome-focused programs in the nation, tracking nearly 1,000 measurable results. Iowa's health plans now verify payments on the front end, ensuring accuracy and reducing fraud, waste, and abuse. The old fee-for-service system had an improper payment rate of nearly 10 percent, which totaled \$318.5 million annually according to the CMS FY2014 Iowa Medicaid Payment Error Rate Measurement report.

Through Iowa's Medicaid Modernization, patients are provided the right care at the right time and in the right setting while ensuring a sustainable Medicaid Program for years to come.



### Modern, Patient-Centered Mental Health Care System

Iowa's mental health care system is serving more Iowans with better services in an even greater number of local home and community settings.

Today, more than 150,000 additional Iowans have access to mental health and substance abuse care through the Iowa Health and Wellness Plan. Over the past five years, Iowa has increased our mental healthcare investment by nearly \$500 million to over \$2 billion, a 33 percent increase. Public investment, such as \$4 million for new medical residency programs, helps to address critical needs physician shortages in specialty areas like psychiatry. Modern regionalized state-local partnerships result in Iowans receiving the same core mental health services, no matter where they live.

Through these partnerships, we are connecting people with both preventative and early treatment options. Five years ago, jail diversion programs were available in only 11 Iowa counties. These programs can provide alternatives to incarceration for people who suffer from mental illness. Today, Iowans in 81 counties have access to services that include community-based treatment and supports. Progress has been made on early treatment options like this, but there is more to do.

Governor Reynolds and Lt. Governor Gregg are recommending \$250,000 to fund a public-private partnership with the National Alliance of Mental Illness and Des Moines University. The focus of this partnership is to ensure that every new doctor, whether primary care or psychiatric, receive training to ensure that they have the necessary skills to identify and treat a patient with a mental health challenge. This program will be the first-of-its kind, and since Des Moines University trains more primary care physicians than any medical school in the country, it is a significant step forward.

Since January 2016, Iowa has increased the number of inpatient psychiatric beds from 721 to 747, with 72 more beds being added in Bettendorf at a new mental health hospital. Iowa tracks the utilization of these beds through a bed tracker tool.

Governor Reynolds and Lt. Governor Gregg are recommending \$1.25 million in Fiscal Year 2019 and \$1.25 million in Fiscal Year 2020 to ChildServe to expand service capacity for young adults with medical complexities aging out of the facility's pediatric system. This expansion will assure that these young adults have access to the appropriate level of skilled nursing care for their needs.

In 2017, *Mental Health America* named Iowa a top 10 state for mental health care, up six spots since 2011. Iowa has made significant progress in developing a patient-centered mental health system, but there is more that can be done, and will be done, to ensure all Iowans receive the care they expect and deserve.

### **Combating the Opioid Epidemic**

Iowa has taken a multifaceted approach to combating the opioid epidemic through prevention, treatment, and recovery efforts. Iowa's multifaceted approach includes:

- Utilizing the prescription drug monitoring program;
- Expanding drug "take back" day;
- Expanding naloxone access;
- Expanding specialized treatment through local healthcare providers; and
- Improving specialized professional training and education for healthcare professionals through our licensing boards and medical schools.

Iowa is committed to continuing to address this devastating problem.

Governor Reynolds' four priorities to combat the opioid epidemic include:

- Increasing prescriber use of Iowa's Prescription Monitoring Program (PMP);
- Reducing opioid prescribing to prevent misuse in Iowa;
- Enhancing intervention efforts for Iowans misusing or addicted to opioids; and
- Enhancing Substance Use Disorder (SUD) Treatment, particularly Medication Assisted Treatment (MAT) for opioid addicted Iowans.

# Supporting Our Men and Women in Uniform

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## Responding to National Crises

In 2017, more than 800 Iowa National Guard Soldiers and Airmen deployed around the world for combat and support operations, including Airmen from the 185th Refueling Wing (Sioux City), 133rd Test Squadron (Ft. Dodge), and 132nd Wing (Des Moines) and Soldiers from the 248th Aviation Support Battalion (Boone, Davenport, Waterloo, and Muscatine), Detachment 1, Company C, 2-211th General Support Aviation Battalion (MEDEVAC-Waterloo), 185th Combat Sustainment Support Battalion (Johnston), and Company B, 2-211th General Support Aviation Battalion (Davenport). In addition, individual Iowa National Guard Soldiers and Airmen mobilized for missions both overseas and stateside.



*Iowa National Guard providing assistance to Puerto Rico*

Here at home, Iowa National Guard personnel provided support to the 2017 Presidential Inauguration in Washington, D.C., and also responded to Hurricanes Harvey (Texas), Irma (Florida), and Maria (Puerto Rico) providing aviation support and security during the response phase of these disasters. Twenty-four Iowa Air National

Guard Security Forces personnel remained in Puerto Rico for 60 days to enable recovery efforts on the devastated island.

The Iowa National Guard planned, executed, and participated in more than 25 events in 2017 involving Iowa military, civilian, and government entities with their State Partnership Program partner, the Republic of Kosovo. Through the “Whole of Iowa to Whole of Kosovo” philosophy, Iowa business, government, education, healthcare, and agriculture leaders continued to share mutually beneficial ideas, create exciting new opportunities, and strengthen relationships with their Kosovo counterparts.

The Iowa National Guard hosted more than 20 STEM (Science, Technology, Engineering and Mathematics) and CTE (Career and Technical Education) events in 2017 for students and education professionals from across the state. These events helped to increase awareness of potential opportunities in the Iowa National Guard that could position young Iowans for greater future success.



*Students Attending Iowa National Guard STEM Event*



Additionally, through the Iowa National Guard Education Assistance Program (NGEAP), funded entirely by the State of Iowa, more than 1,400 Iowa National Guard Soldiers and Airmen received tuition assistance for two- and four-year degrees at Iowa colleges, universities, and community colleges in 2017.

### **Home Base Iowa is Embraced Statewide and Growing**

Home Base Iowa had a banner year of growth in 2017. The number of Home Base Iowa businesses grew to over 1,800, an increase of more than 22 percent. Home Base Iowa communities increased from 75 to 77 percent. Home Base Iowa took part in 37 out-of-state career fairs, and nearly 350 resumes were submitted by veterans through the Home Base Iowa website.



*Veterans in Boone with Lt. Governor Gregg to recognize local participation in Home Base Iowa*

A critical milestone was reached in April 2017 when Home Base Iowa launched the “Find a Veteran” feature on its website. This enhancement allows veterans to create a profile and upload a resume. After an IowaWORKS representative contacts the veteran to review the resume and provide information about the program, the resume is published for Home Base Iowa businesses to view. In addition, Home Base Iowa businesses are notified by e-mail of any resumes with matching criteria.

In 2018, Home Base Iowa will continue to expand its footprint across Iowa by adding more Home Base Iowa communities and businesses and attending more out-of-state career fairs to facilitate the transitioning of service members into Iowa’s workforce and communities.

# Feeding the World and Promoting Conservation

## Continuing to Improve Water Quality

Modernizing agriculture infrastructure while improving water quality is a priority for Governor Reynolds and Lt. Governor Gregg.

Iowa's innovative and conservation-minded farmers are utilizing evolving technology to feed and fuel the world while protecting our precious natural resources. But there is more work to be done. With Iowa's Nutrient Reduction Strategy as the roadmap, tools are in place to identify best practices and ensure accountability.

Through collaborative efforts among farmers, industry, and urban stakeholders, Iowa is making great strides. Throughout the state, farmers and 220 local organizations are working together on 56 demonstration projects in targeted watersheds. These projects are designed to help implement and demonstrate water quality practices that align with the Nutrient Reduction Strategy.

As collaborative efforts continue to grow, it is necessary to establish a long-term, dedicated funding source to scale these best practices. It is Governor Reynolds' hope that the Legislature will pass a water quality funding bill promptly in the 2018 legislative session.

By leading on this issue, Iowa has the opportunity to modernize agriculture infrastructure, create jobs in rural areas, and promote collaboration between urban and rural communities.

As the topic of water quality continues to evolve, ongoing research and engagement will remain necessary. Continued support of these efforts will help to improve on the progress made for future generations so that they can carry on the great legacy of protecting and preserving Iowa's resources while feeding and fueling the world.

## Expanding Agricultural Trade is Essential

Iowa agriculture has experienced tremendous growth due to the adoption of new technology. Higher, more consistently yielding crop hybrids and expanding livestock production and processing create new opportunities for trade.

There is a heightened need for access to markets, particularly in this time of softening commodity prices. As Governor Reynolds travels globally to advocate for Iowa companies and products, it is apparent that our state is well known as a supplier of safe, reliable, and affordable products.



*Governor Reynolds with Ying Yong, Mayor of Shanghai*

Trade policies have a tremendous impact on our economy with one in five Iowa jobs dependent upon our ability to sell products beyond our borders. Governor Reynolds and Lt. Governor Gregg will continue to advocate for increased trade opportunities for Iowa products.



## A Future with Data Analytics

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With a rapidly changing world, state governments are looking for ways to be more cost-efficient while continuing to provide excellent services. One major initiative being implemented nationwide is the use of data and data analytics in the decision-making process. For example, the Iowa Department of Transportation (DOT) recently began using data analytics to better respond to winter storm challenges as well as keep the public informed. Data analytics allows Iowans to see their tax dollars at work, and helps the DOT, travelers and businesses to make more informed decisions.

As state government continues down this path, Governor Reynolds wants to increase data sharing between state agencies and make state government data ever more accessible to all through [data.iowa.gov](http://data.iowa.gov). The Governor wants to explore how state government can collaborate to expand the use of data analytics through a newly established partnership with Iowa State University. The goal of these efforts is to eliminate silos between state agencies and become even more responsive to the needs of Iowans.



*Source: Iowa Department of Transportation*

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# National Economic Conditions

Moody's Analytics stated the U.S. expansion continues to power forward. Real Gross Domestic Product (GDP) growth remains just above 2 percent and job growth at more than 2 million per year. This is about the growth experienced since the expansion began eight and one-half years ago.

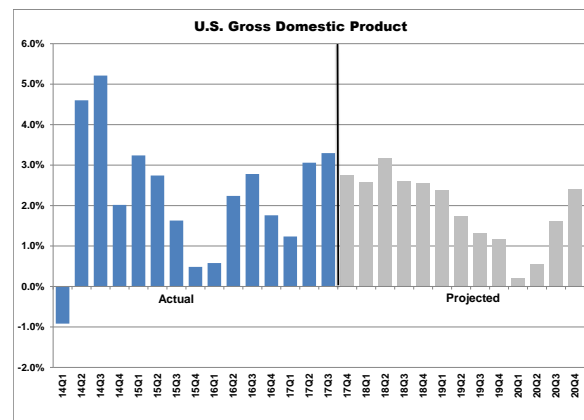
The pace of growth remains firmly above the economy's potential, and any underutilized resources are being absorbed quickly. Unemployment at just over 4 percent and under-employment—a broader measure of slack in the job market—at less than 8 percent are consistent with an economy operating beyond full employment.

Manufacturing utilization rates have also hit a cyclical high, and although they are not as high as previous cycles, this has to do with the shifting makeup of the nation's manufacturing base and measurement issues. Wage growth is accelerating and is closing in on 3 percent. Producer prices are rebounding and single-family rental rates are strong.

Consumers have been the strongest and most consistent source of growth in the expansion, accounting for nearly three-fourths of the economy's rise. They show no sign of letting up this past Christmas. Supercharging consumer spending during this expansion has been the wealth effect. This goes to both the rapid rise in asset prices and the sensitivity of households' willingness and ability to spend in response to changes in their wealth.

## U.S. Gross Domestic Product

The Bureau of Economic Analysis estimates that real GDP grew at an annual rate of 3.2 percent in the third quarter of 2017, up slightly from a 3.1 percent increase in the second quarter of 2017. The increase in the third quarter primarily reflected positive contributions from personal consumption expenditures, private inventory investment, nonresidential fixed investment, exports, federal government spending, and state and local government spending that were partly offset by negative contributions from residential fixed investment. Moody's Analytics projects GDP to grow overall 2.3 percent for calendar year 2017, 2.8 percent for 2018, and 2.2 percent for 2019.



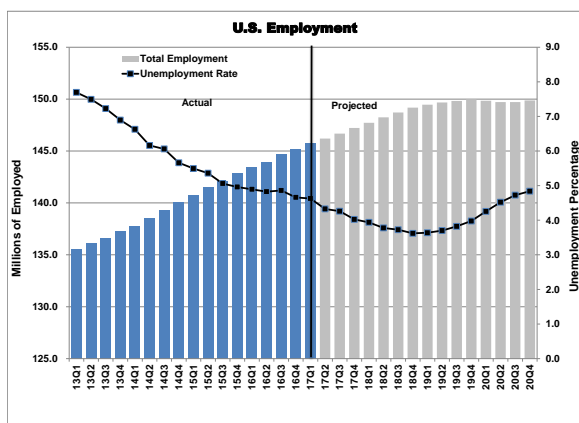
Source: Moody's Analytics

## U.S. Employment

For November 2017, total nonfarm payroll employment increased by 228,000 and the unemployment rate was unchanged at 4.1 percent compared to October 2017. Employment continued to trend up in professional and business services, manufacturing, and health care. November marks the 86<sup>th</sup> consecutive month of net

payroll additions, by far the longest period of uninterrupted job gains.

Moody's Analytics expects the strong labor market will induce the Federal Reserve to steadily increase its target rates of the next year, but healthy consumer and business balance sheets and the expectation of further acceleration in earnings growth should maintain the momentum in interest-sensitive industries. Reconstruction efforts from hurricane impacts will fuel growth in coming quarters as well. Personal and corporate tax cuts will lead to a modest uptick in economic growth, but the labor market does not have the capacity to respond more strongly to the stimulus. With plenty of jobs to fill the labor market, expansion can continue provided that employers can fill vacancies. Average employment gains in 2018 are expected to decelerate slightly compared with 2017 to 163,000 per month.



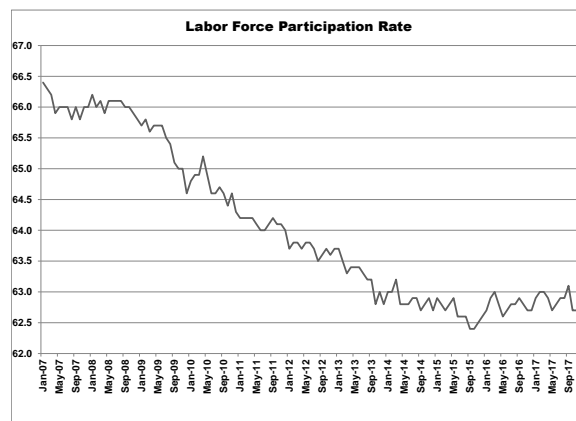
Source: Moody's Analytics

The labor participation rate has hovered between 63.0 and 62.4 percent for the past four years. The decline in the rate is largely the result of the aging population as more and more workers move into higher age groups that tend to have lower participation rates. The overall labor force participation

rate has been declining since 2000, dropping sharply following the 2007–2009 recession.

The continued shift of the population into older age groups will have long-lasting effects on the labor force and the overall labor force participation rate. In 1996, the entire baby boom generation was in the 25- to 54-year-old group with a labor force participation rate of 83.8 percent. In 2001, the first of the baby boomers moved into the 55-and-older age group.

Although the 25- to 54-year-old group shows the strongest attachment to the labor market, its participation rate has been gradually declining since 2000 and is expected to change little over the coming decade. The participation rates of both 16- to 19-year-olds and 20- to 24-year-olds have decreased sharply over the past several decades. Their rates are expected to decline further, although at a slower rate.

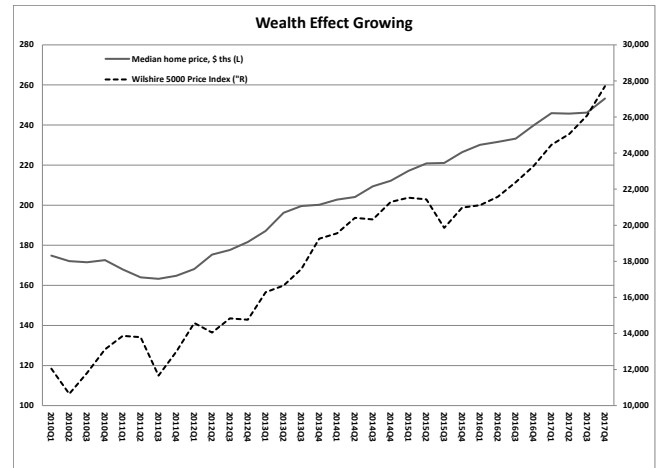


Source: Bureau of Labor Statistics

## Consumer Spending

U.S. consumers are leading the economy. Income growth is expected to gradually pick up on the back of rising wage growth. Prospects for wages are tied to labor markets, which are tightening.

Growing household wealth allows consumers to increase their spending. Since the recession, consumers have been quick to respond to additions in their financial wealth. This wealth effect has been an important driver of spending growth. Moody's Analytics expects consumer spending to expand at a healthy pace into next year. Hurricane rebuilding will be a support, although slowing replacement-vehicle buying will be a drag. Income gains will be modest next year when expected fiscal stimulus measures will provide support. Durable goods are leading, but services spending will gradually take that spot, with vehicle sales past their peak. Rebounding housing markets will boost related spending, and high confidence and wage growth will support leisure spending.



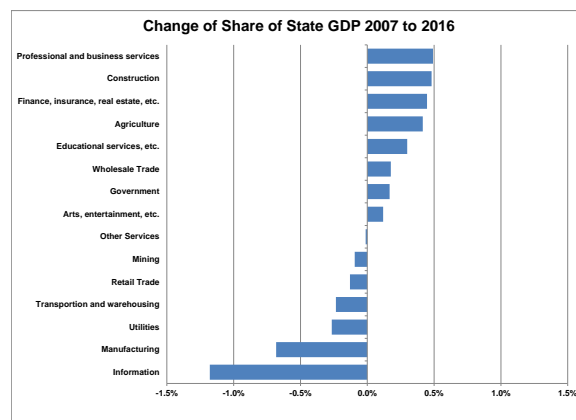
Source: Moody's Analytics, Federal Reserve Bank of St. Louis

# Iowa Economic Conditions

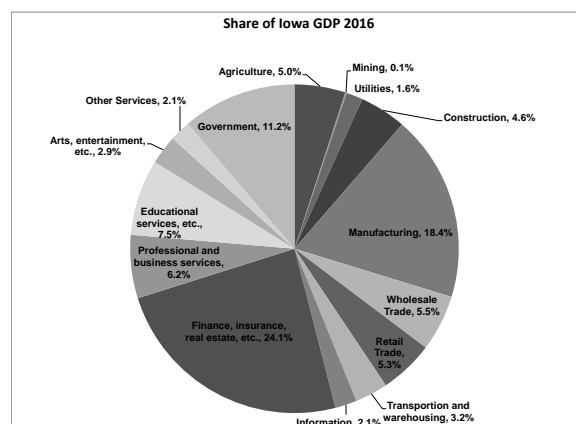
Iowa's seasonally adjusted unemployment rate decreased to 2.9 percent for November. The last time the rate was this low was in December 2000. The state's jobless rate was 3.5 percent one year ago. Manufacturing is vital to the state's economic security, and job creation has been strong within Iowa's factories. Compared to last year, no sector has added more jobs to the Iowa economy than manufacturing. The number of unemployed Iowans decreased to 49,100 in November. The current estimate is 10,700 lower than the year ago level of 59,800. The total number of working Iowans increased to 1,637,600 in November. This figure was 2,000 higher than October and 2,100 higher than one year ago.

## Iowa Gross Domestic Product

For 2016, Gross Domestic Product (GDP) for Iowa increased 0.9 percent, down from a revised 2.2 percent for 2015. The United States' average growth for 2016 was 1.5 percent. In 2016, 24.1 percent of the state's GDP was in finance and insurance, up from 23.7 percent in 2007. Manufacturing was 18.4 percent, down from 19.1 percent. With the growth in renewable fuels processing and higher grain production, agriculture's share of GDP has grown from 4.6 percent in 2007 to 5.0 percent in 2016.



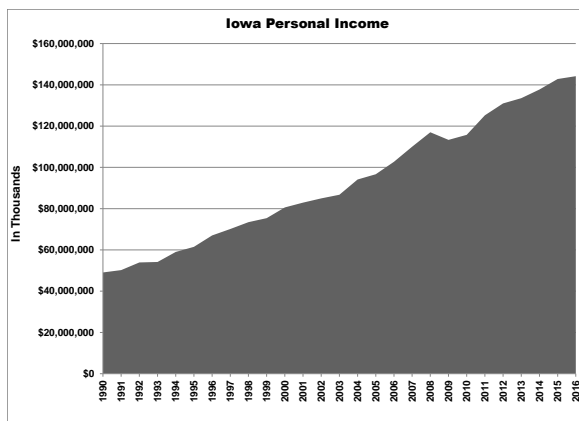
Source: Bureau of Economic Analysis



Source: Bureau of Economic Analysis

## Personal Income

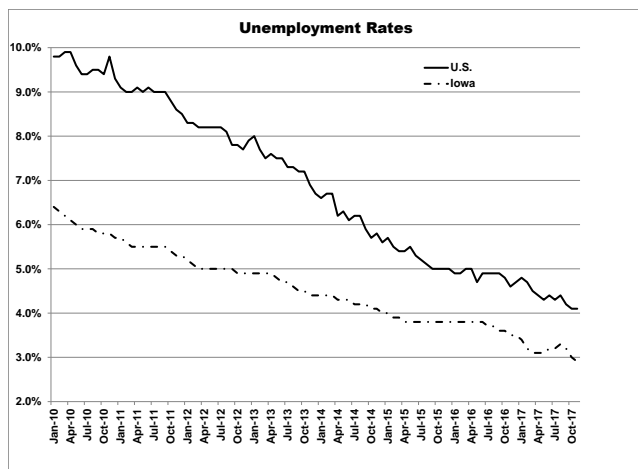
Revised personal income for the nation, as reported by the Bureau of Economic Analysis, increased 2.4 percent during 2016. Iowa's personal income rose 0.69 percent, which ranked Iowa 43<sup>rd</sup> in growth nationwide. For the third quarter 2016, Iowa's personal income rose 1.1 percent, which ranked Iowa 20<sup>th</sup> in the nation for growth.



Source: Iowa Bureau of Economic Analysis

## Employment

Iowa's unemployment rate has historically been below the national average by up to 3.6 percent. As the national average has dropped, the difference between the two rates has narrowed, especially over the past two years. As of November 2017, the state unemployment rate stood at 2.9 percent, and the national unemployment rate was 4.1 percent.



Source: Bureau of Labor Services

## Agriculture

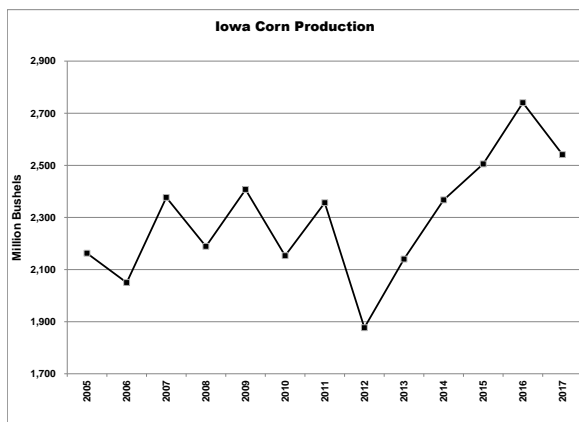
Iowa is ranked first nationally in corn, pork, and egg production and second nationally in soybean and red meat production. Iowa is home to 36 of the largest 100 food manufacturers and processors in the nation. Iowa ranks first in

the nation in ethanol production, and second nationally in biodiesel production.

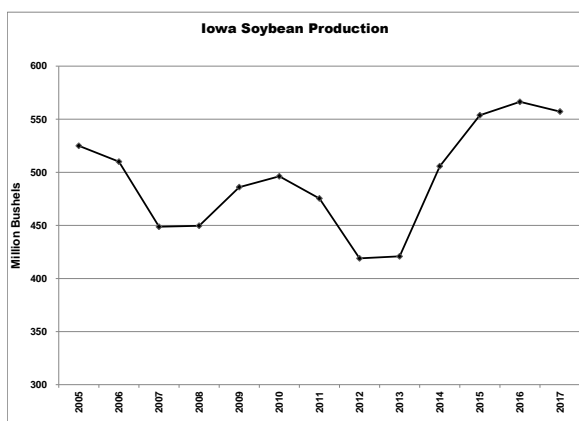
Iowa State University, in their December 2017 land survey, announced that after three consecutive declines since its 2013 peak, the average land value for all qualities of farmland saw its first increase. The estimated \$7,326 per acre statewide average for all qualities of land represents a 2.0 percent increase from November 2016. To many, this recent 2.0 percent indicates a turnaround of the farmland market. Fifty-eight percent of the respondents to the 2017 ISU survey expected another hike in their counties' land value a year from now. However, as opposed to a result of improving farm income, this recent increase in land market is mainly driven by limited land supply. Given the rising interest rate and heightening farm financial stress across the Midwest, this recent bump could likely be just a temporary break in a continued downward adjustment in the farmland market.

The November 2017 update from the United States Department of Agriculture (USDA) found that, if realized, corn crops for Iowa are forecast to be the second highest yield and production on record, behind only 2016. The corn yield for Iowa was raised to 197 bushels per acre, up 6 bushels from October but down 6 bushels from 2016. The total forecast for corn production for 2017 is at 2.54 billion bushels. The soybean crops for Iowa are forecast to both be the third highest yield and production for Iowa on record behind 2016 and 2015. The soybean yield forecast in November was raised to 56 bushels per acre, unchanged from the October forecast but down 4 bushels per acre from 2016.

The total forecast for soybean production for 2017 is at 557 million bushels.



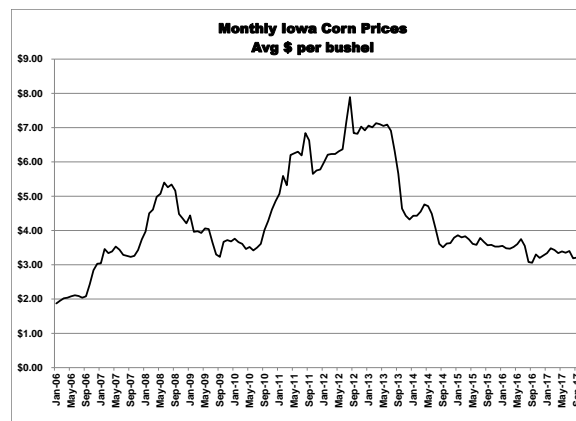
Source: United States Department of Agriculture



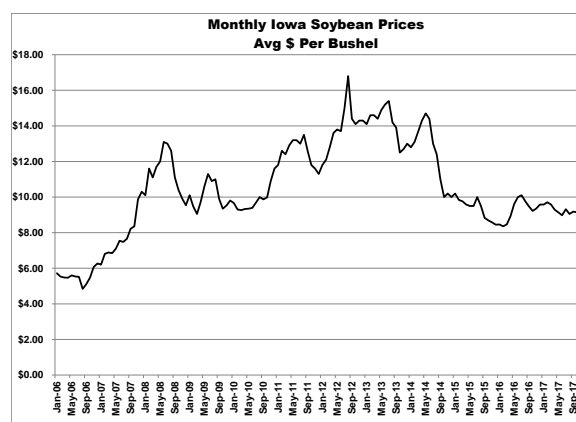
Source: United States Department of Agriculture

As reported by the USDA, the average price received by farmers in Iowa for corn during November 2017 was \$3.14 per bushel. This was down \$0.09 from the October price and \$0.06 below November 2016.

The average price received by farmers in Iowa for soybeans was \$9.21 per bushel. This was \$0.06 more than the October price but \$0.15 below the November 2016 price.



Source: United States Department of Agriculture



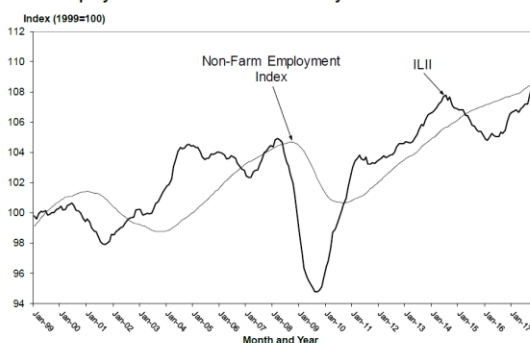
Source: United States Department of Agriculture

## Iowa Leading Indicators

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



**Figure 1. Iowa Leading Indicators Index and Iowa Non-Farm Employment Coincident Index: January 1999-October 2017**



The ILII increased 0.4 percent to 108.2 in October 2017 from 107.8 (100=1999) in September. The monthly diffusion index increased to 93.8 in October from 75.0 in September with all eight components contributing positively for the first time since December 2010. The ILII increased to 105.6 (100=1999) in October 2016, up from 105.4 in September. The Iowa non-farm employment coincident index recorded a 0.09 percent rise in October, which extends the streak of employment gains into the sixth consecutive year.

During the six month span through October, the ILII increased 1.5 percent (an annualized rate of 3.0 percent). The six-month diffusion index increased to 75.0 in October from 62.5 in September. Six of the eight indicators (agricultural futures profits index (AFPI), average weekly manufacturing hours, average weekly unemployment claims (inverted), diesel fuel consumption, the Iowa stock market index, and new orders index) experienced an increase of greater than 0.05 percent over the last half a year. The AFPI met that threshold again after falling short in September.

All eight components were positive contributors to the ILII in October. These include, in the order from largest contributor to smallest, average weekly manufacturing hours, the new orders index, the Iowa stock market index, residential building permits, the national yield spread, the agriculture futures profits index, the average weekly unemployment claims (inverted), and diesel fuel consumption.

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# Budgeting Policies

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## **Basis of Budgeting**

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

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

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

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

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

## **Budget Control**

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

Departments may request revisions to allotments, appropriation transfers, or

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

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

### **General Fund**

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

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

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

### **General Fund Expenditure Limitation**

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

### **Reserve Funds**

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

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

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

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

### **Significant Budget Policies**

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

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

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

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

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

#### *Biennial Budgeting*

Governor Reynolds believes strongly that biennial budgeting is needed to remove the incremental cost increases that creep into base budgets simply due to the fact that the budget is created annually. Biennial

budgeting will also provide additional funding stability to those entities dependent on state resources and will help smooth the highs and lows that can occur with annual budgeting.

#### *Long-Term Planning*

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

#### *Budget Process*

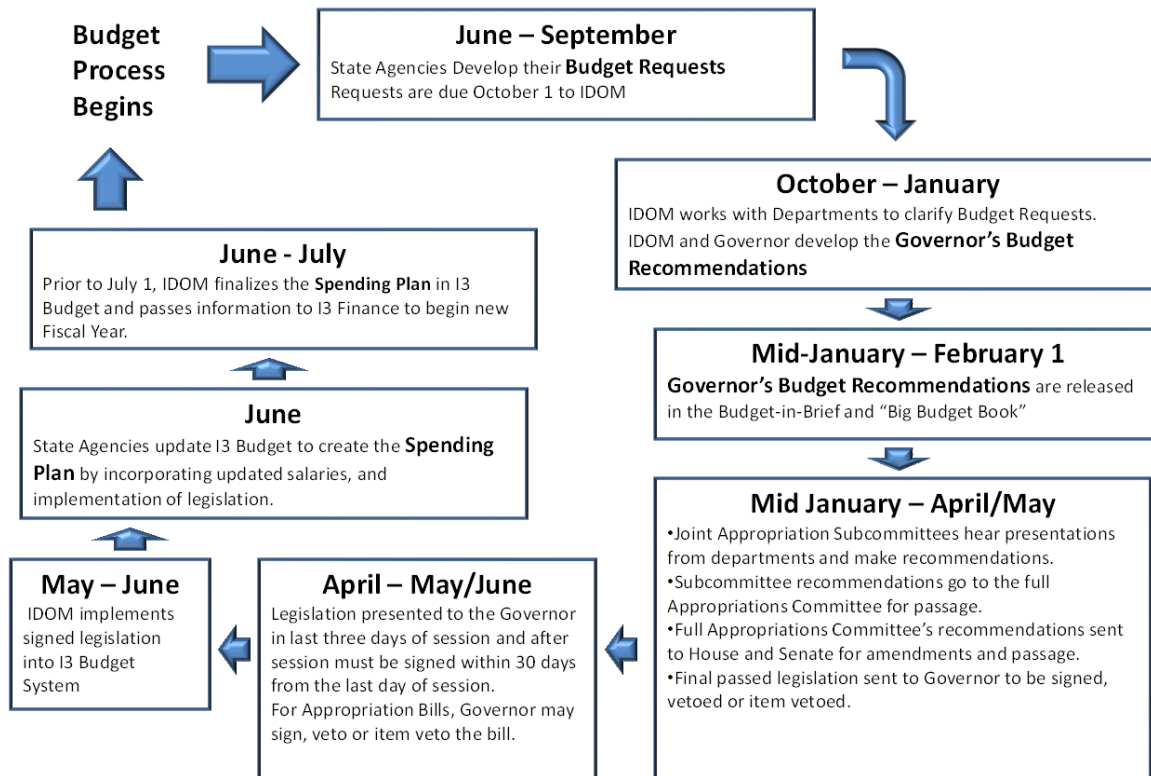
Preparation of the Governor's budget for the State of Iowa is the responsibility of DOM. Preparation, deliberation, and execution of the budget is a continual process throughout the year. This process regularly involves the Legislative and Executive Branches with occasional counsel from the Judicial Branch.

The budget process starts when DOM sends out budget instructions in June/July.

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

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

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



## General Fund Revenues

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The General Fund is primarily comprised of the state's major tax revenues and includes personal income tax, sales and use tax, and corporate income tax. For Fiscal Year 2019, these taxes are estimated to make up approximately 94 percent of gross General Fund revenues. The remaining 6 percent comes from a combination of lesser taxes including inheritance tax, insurance premium tax, and franchise tax along with fees and other revenue sources. Transfers from other funds to the General Fund also occur.

### Major Revenue Sources

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

- *Personal Income Tax.* This tax was enacted in 1934 and imposed on Iowa taxable income of individuals and estates and trusts. Individuals under 65 years of age with a net income of less than \$9,000 (\$13,500 if married) are generally not required to pay Iowa income tax or file a tax return. Individuals who are at least 65 years of age are generally subject to the tax if their income exceeds \$24,000 (\$32,000 if married). Social Security benefits and all military retirement pay are exempt from taxation. Iowa has a progressive tax structure of nine rates on individual tax ranging from 0.36 to 8.98 percent. Due to the allowance of a deduction for federal taxes (federal deductibility), most taxpayers do not pay the top percentage.

- *Sales and Use Tax.* This tax was enacted in 1934 and imposed on the gross receipts from the purchase of tangible personal property and payment for performing enumerated services sold. Major exemptions from this tax include food

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

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

### Diversion of General Fund Revenues

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

### Expected State Tax Credit Claims

Fiscal Years 2018 and 2019 General Fund revenues, as established by the Revenue Estimating Conference on December 11, 2017, include estimates provided by the Department of Revenue for numerous tax credits available to taxpayers. The table below shows the tax credits that



are expected to be claimed against the state. In some cases, any person or corporation meeting the eligibility criteria can claim the credit. In other cases, tax credits are awarded to individuals or

corporations which meet specific criteria set out in the tax credit. Where there is a “cap” on the credit, there is a maximum that may be claimed either in one year or over a period of years.

**State Tax Credit Expected Claims Projection**  
(Dollars in Millions)

| <b><u>Tax Credit Program</u></b>                                             | <b><u>FY2017</u></b> | <b><u>FY2018</u></b> | <b><u>FY2019</u></b> |
|------------------------------------------------------------------------------|----------------------|----------------------|----------------------|
| <b><u>Capped Program</u></b>                                                 |                      |                      |                      |
| DED Awarded Sales Tax Refund                                                 | (5.0)                | (19.3)               | (15.4)               |
| Accelerated Career Education Tax Credit                                      | (4.1)                | (4.0)                | (4.0)                |
| Agricultural Assets Transfer Tax Credit                                      | (4.5)                | (5.5)                | (4.9)                |
| Custom Farming Contract Tax Credit                                           | (0.1)                | (0.1)                | (0.1)                |
| Endow Iowa Tax Credit                                                        | (4.2)                | (5.9)                | (5.2)                |
| Enterprise Zone Program                                                      | (4.0)                | (3.4)                | (2.3)                |
| Enterprise Zone Program - Housing Component                                  | (8.0)                | (9.3)                | (5.6)                |
| High Quality Job Program                                                     | (17.6)               | (36.1)               | (34.5)               |
| High Quality Jobs Program Corporation Tax Credit for Third Party Sales Taxes | -                    | (0.7)                | -                    |
| Historic Preservation and Cultural and Entertainment District Tax Credit     | (43.4)               | (62.6)               | (66.4)               |
| Redevelopment Tax Credit                                                     | (3.1)                | (6.6)                | (6.5)                |
| Renewable Chemical Production Tax Credit                                     | -                    | -                    | (1.5)                |
| Renewable Energy Tax Credit                                                  | (4.9)                | (5.3)                | (6.7)                |
| School Tuition Organization Tax Credit                                       | (10.8)               | (11.3)               | (11.3)               |
| Solar Energy System Tax Credit                                               | (3.6)                | (3.8)                | (3.9)                |
| Venture Capital Tax Credit - Innovation Fund                                 | (1.0)                | (1.0)                | (2.5)                |
| Venture Capital Tax Credit - Iowa Fund of Funds                              | (0.6)                | (0.1)                | -                    |
| Venture Capital Tax Credit - Qualified Business                              | (1.6)                | (2.2)                | (2.1)                |
| Wind Energy Production Tax Credit                                            | (1.2)                | (1.4)                | (1.5)                |
| Workforce Housing Tax Incentive Program                                      | -                    | (22.2)               | (15.1)               |
| Total Capped Programs                                                        | (117.7)              | (200.8)              | (189.5)              |
| <b><u>Uncapped Programs</u></b>                                              |                      |                      |                      |
| Adoption Tax Credit                                                          | (0.4)                | (0.8)                | (0.8)                |
| Biodiesel Blended Fuel Tax Credit                                            | (17.4)               | (17.2)               | (18.3)               |
| Charitable Conservation Contribution Tax Credit                              | (0.7)                | (0.6)                | (0.7)                |
| Child and Dependent Care Tax Credit                                          | (6.0)                | (5.9)                | (5.7)                |
| E15 Gasoline Promotion Tax Credit                                            | (0.2)                | (0.5)                | (0.5)                |
| E85 Gasoline Promotion Tax Credit                                            | (1.9)                | (2.1)                | (2.8)                |
| Early Childhood Development Tax Credit                                       | (0.7)                | (0.7)                | (0.7)                |
| Earned Income Tax Credit                                                     | (69.4)               | (68.6)               | (66.9)               |
| Ethanol Promotion Tax Credit                                                 | (1.3)                | (1.3)                | (1.1)                |
| Farm to Food Donation Tax Credit                                             | -                    | -                    | -                    |
| Geothermal Heat Pump Tax Credit                                              | (2.1)                | (0.3)                | (0.1)                |
| Geothermal Tax Credit                                                        | -                    | (1.5)                | (2.0)                |
| Iowa New Job Training Program Withholding Credits (260E)                     | (35.6)               | (40.4)               | (40.5)               |
| Iowa Industrial New Job Training Program (260E)                              | (2.2)                | (2.8)                | (2.8)                |
| New Capital Investment Program Investment Tax Credit                         | -                    | -                    | -                    |
| New Jobs and Income Program Investment Tax Credit                            | -                    | -                    | -                    |
| Research Activities Tax Credit                                               | (48.8)               | (75.8)               | (67.5)               |
| Supplemental Research Activities Tax Credit                                  | (6.3)                | (6.2)                | (5.9)                |
| Targeted Jobs Tax Credit from Withholding                                    | (4.4)                | (6.1)                | (5.0)                |
| Tuition and Textbook Tax Credit                                              | (15.2)               | (15.3)               | (15.4)               |
| Volunteer Firefighter and EMS Tax Credit                                     | (1.3)                | (1.3)                | (1.3)                |
| Total Uncapped Programs                                                      | (213.9)              | (247.4)              | (238.0)              |
| <b>Tax Credit Program Total</b>                                              | <b>(331.6)</b>       | <b>(448.2)</b>       | <b>(427.5)</b>       |

Note: These estimates are based on the Tax Credit Expected Claims Projection published by the Department of Revenue in December 2017. The table above reflects the tax credits that are likely to be claimed in a given fiscal year based on previous experience. The projected claims are incorporated in the Fiscal Year 2018 and Fiscal Year 2019 REC estimates.

Source: Iowa Department of Revenue

### **Other Revenue Diversions**

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

- *Flood Mitigation Program.* Established in 2012, the program provides funding to certain governmental entities for flood mitigation projects. It is estimated that \$30 million will go to the fund in Fiscal Year 2019.
- *Reinvestment Districts.* Established in 2013, the program allows municipalities to establish reinvestment districts and receive specified amounts of state sales tax revenues collected in those districts for use in undertaking projects in the districts. The estimate for Fiscal Year 2019 is \$1.4 million.
- *Health Care Trust Fund.* Starting in Fiscal Year 2014, all cigarette and tobacco taxes are deposited into the Health Care Trust Fund. This fund is used exclusively for the medical assistance (Medicaid) program. The estimates are \$218.3 million for Fiscal Year 2018 and \$217.1 million for Fiscal Year 2019.

- *Gaming Revenues.* As discussed in another section, gaming revenues are all diverted for specific purposes and beginning in Fiscal Year 2014, no gaming revenues are deposited into the General Fund.

- *Judicial Revenues.* As discussed in another section, \$14.7 million of judicial revenues are diverted to pay for prison construction bonds in Fiscal Year 2019.

- *Real Estate Transfer Tax.* Thirty percent, up to \$3 million, of real estate transfer tax is deposited into the State Housing Trust Fund with 5 percent of the real estate transfer tax transferred to the Shelter Assistance Fund. It is estimated that in Fiscal Year 2018 \$3 million will be deposited into the State Housing Trust Fund and \$0.9 million into the Shelter Assistance Fund and in Fiscal Year 2019 \$3 million to the State Housing Trust Fund and \$0.9 million to the Shelter Assistance Fund.

# Capital Budgeting

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

The capital budget presented in this document, itemized by department, is for Fiscal Year 2019 of the Governor's recommendations.

## **Department of Administrative Services**

### *Major Maintenance*

- \$3 million in Fiscal Year 2019 from the Rebuild Iowa Infrastructure Fund (RIIF) for major maintenance projects on state properties.

## **Department of Cultural Affairs**

### *State Historical Building Renovations*

- \$6.5 million in Fiscal Year 2019, \$15.8 million in Fiscal Year 2020, and \$18.2 million in Fiscal Year 2021 from RIIF to continue the process of renovating the State Historical Building along with \$1.5 million in Fiscal Year 2019, \$2.7 million in Fiscal Year 2020, and \$1.5 million in

Fiscal Year 2021 for the process of updating collection storage areas.

## **Department of Natural Resources**

### *State Park Infrastructure Renovation*

- \$2 million in Fiscal Year 2019 from RIIF for state park major maintenance projects in the state park system.
- *Lake Dredging and Water Quality*  
\$9.6 million in Fiscal Year 2019 from RIIF for lake restoration, dredging, and water quality projects.
- *Water Trails and Low-Head Dam Safety*  
\$1 million in Fiscal Year 2019 from RIIF for construction of water trails and elimination of low-head dams.

## **Iowa Law Enforcement Academy**

### *Remodel Existing Building*

- \$1.4 million in Fiscal Year 2019 and \$10.8 million in Fiscal Year 2020 from RIIF for planning, design, and remodel of the existing building for the Academy.

## **Department of Public Defense**

### *Facility and Armory Maintenance*

- \$1 million in Fiscal Year 2019 from RIIF for facility and armory major maintenance around Iowa.
- \$1 million in Fiscal Year 2019 from RIIF for armory upgrades throughout Iowa.
- \$0.25 million in Fiscal Year 2019 from RIIF for upgrades at Camp Dodge.

## **Iowa State Fair**

### *Construction and Remodeling Projects*

- \$8.5 million in Fiscal Year 2019 from RIIF for construction and remodeling the northwest events area.

## **Board of Regents**

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

- \$5.5 million in Fiscal Year 2019 from RIIF to complete the replacement and improvements of the Pharmacy Building. The total state appropriations will be \$64,300,000 over five years with the overall cost of the project estimated to be \$96.3 million with the remaining amount to come from private gifts and college/university earnings.

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

- \$4 million in Fiscal Year 2019 from RIIF to complete the construction and renovation of facilities used by the biosciences at ISU. The total state appropriations will be \$50 million over five years with the overall cost of the project estimated to be \$80 million with the remaining amount to come from private gifts.

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

- \$10 million in Fiscal Year 2019 from RIIF for the construction of the Student

Innovation Center at ISU. The total state appropriations will be \$40 million over five years with the overall cost of the project estimated to be \$80 million with the remaining amount to come from private gifts.

### *Iowa State University Construction of the Veterinary Diagnostic Laboratory*

- \$20 million in Fiscal Years 2020 through 2024 for the construction of a new facility at ISU. The total state appropriations will be \$100 million over five years with the overall cost of the project estimated to be \$124 million with the remaining amounts to come from private gifts and university funds.

### *Board of Regents Major Maintenance*

- \$3 million in Fiscal Year 2019 for major maintenance projects on Regent properties.

## **Department of Transportation**

### *Waterloo Garage Renovations*

- \$1.79 million in Fiscal Year 2019 from the Primary Road Fund for the renovation of the Waterloo maintenance garage.

# Bond Summary

## Bonds

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

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

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

## Outstanding Bonds

Shown at the end of this section are the outstanding bonds that have been issued by the State of Iowa or related entities. The outstanding principal on the debt at the end of Fiscal Year 2017 is \$5.3 billion.

## Outstanding Bonds Supported by State Revenues

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

dedicated revenue sources would otherwise be available for appropriation by the General Assembly.

## Gaming Revenues

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

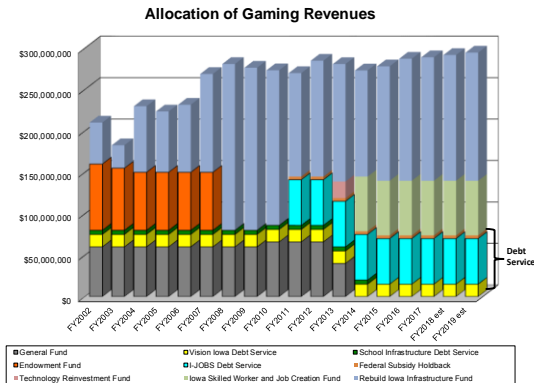
The current allocation of gaming revenues is as follows:

Gaming Revenue Overall Allocation  
(in millions)

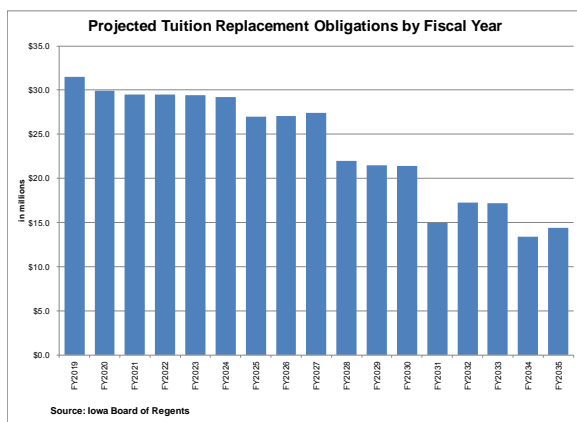
|                                           |                  |
|-------------------------------------------|------------------|
| I-JOBS Debt Service                       | \$ 55.00         |
| Federal Subsidy Holdback Fund             | \$ 3.75          |
| Vision Iowa Debt Service                  | \$ 15.00         |
| Iowa Skilled Worker and Job Creation Fund | \$ 66.00         |
| <b>Total Specific Allocations</b>         | <b>\$ 139.75</b> |

(The remaining gaming revenue goes to the Rebuild Iowa Infrastructure Fund.  
For Fiscal Year 2019, this is estimated at \$154.7 million.)

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



Also, out of the Rebuild Iowa Infrastructure Fund, an annual appropriation is now being made to the Board of Regents to help repay Academic Revenue Bonds issued by the Board for capital projects on the three main campuses. This appropriation, known as Tuition Replacement, is \$31.5 million in Fiscal Year 2019. The bonds issued are not projected to be paid off until Fiscal Year 2035.



Total estimated gaming revenue for Fiscal Year 2019 is \$294.4 million, \$105.3 million or 36 percent of which is set aside for debt service on bonds.

### Judicial Revenues

For Fiscal Year 2019, the first \$14.7 million of court fines and fees due to the State General Fund are diverted to pay for Prison Construction Bonds. These bonds

were issued in July 2010 for the construction of a new maximum security prison at Fort Madison in the amount of \$135,050,000. A partial advanced refunding was done on these bonds in July 2016. The final maturity on these bonds is 2027.

### Utilities Assessments

For Fiscal Year 2019, the Utilities Board and the Consumer Advocate will pay \$1,064,024 for debt service on the bonds issued for the building of the Iowa Utilities Board and Consumer Advocate State Building. The payment of debt will come from Iowa Utilities Board and Consumer Advocate charges billed to the various industries they regulate. The original issuance on the bonds was \$12,640,000 with final maturity in 2029.

### Tobacco Master Settlement Agreement Revenues

For Fiscal Year 2019, an estimated \$40.6 million or 78 percent of the total amounts payable to the state under the Tobacco Master Settlement Agreement (MSA) is pledged as security for bonds issued by the Tobacco Settlement Authority. The original and advance refunding bond proceeds provided funding for various capital projects. The original bonds were issued in 2001 with an advance refunding done in 2005. Total issuance was \$1.365 billion over the two issuances with final maturity in 2046. The remaining 22 percent of amounts payable under the MSA are deposited into the Rebuild Iowa Infrastructure Fund.

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

### **Universities**

#### *Academic Revenue Bonds*

The Legislature periodically authorizes the Board of Regents to issue Academic Revenue Bonds for construction, reconstruction, and renovation of facilities at the three state universities. The revenue repayment of the bonds is derived from student tuition and fees. As described previously, the Governor recommends and the Legislature annually appropriates funds (Tuition Replacement) in order to reimburse the universities for tuition and fees used to pay the debt service on the bonds. As of June 30, 2017, the universities had an original issuance amount of \$429,792,486 for outstanding bonds with an outstanding principal of \$369,920,489. In Fiscal Year 2019, the Governor's recommended tuition replacement appropriation from the Rebuild Iowa Infrastructure Fund is \$31.5 million.

#### *Self-Supporting Bonds*

The Board of Regents is authorized under various Iowa Code sections to issue bonds which are repaid from self-supporting units at each of the three universities. Examples of self-supporting units include student housing services, athletic facilities, student health facilities, and the University of Iowa Hospitals and Clinics. As of June 30, 2017, the universities had an original issuance amount of \$1,773,126,677 for bonds with an outstanding principal of \$1,499,409,672.

### **Iowa Finance Authority**

The Iowa Finance Authority (IFA) is authorized and has issued bonds to provide affordable mortgage financing and to meet the 20-percent match required for federal

capitalization grants which are used to provide loans for construction of wastewater and drinking water facilities. The bonds are payable principally from repayments of such loans. The bonds are secured, as described in applicable bond resolution, by the revenues, moneys, investments, loans, and other assets in the funds and accounts established by the respective bond resolutions. As of June 30, 2017, IFA had an original issuance of outstanding bonds of \$1,714,326 with an outstanding principal of \$1,219,915,000. It is estimated that for Fiscal Year 2018, \$115,917,000 will be paid in debt service.

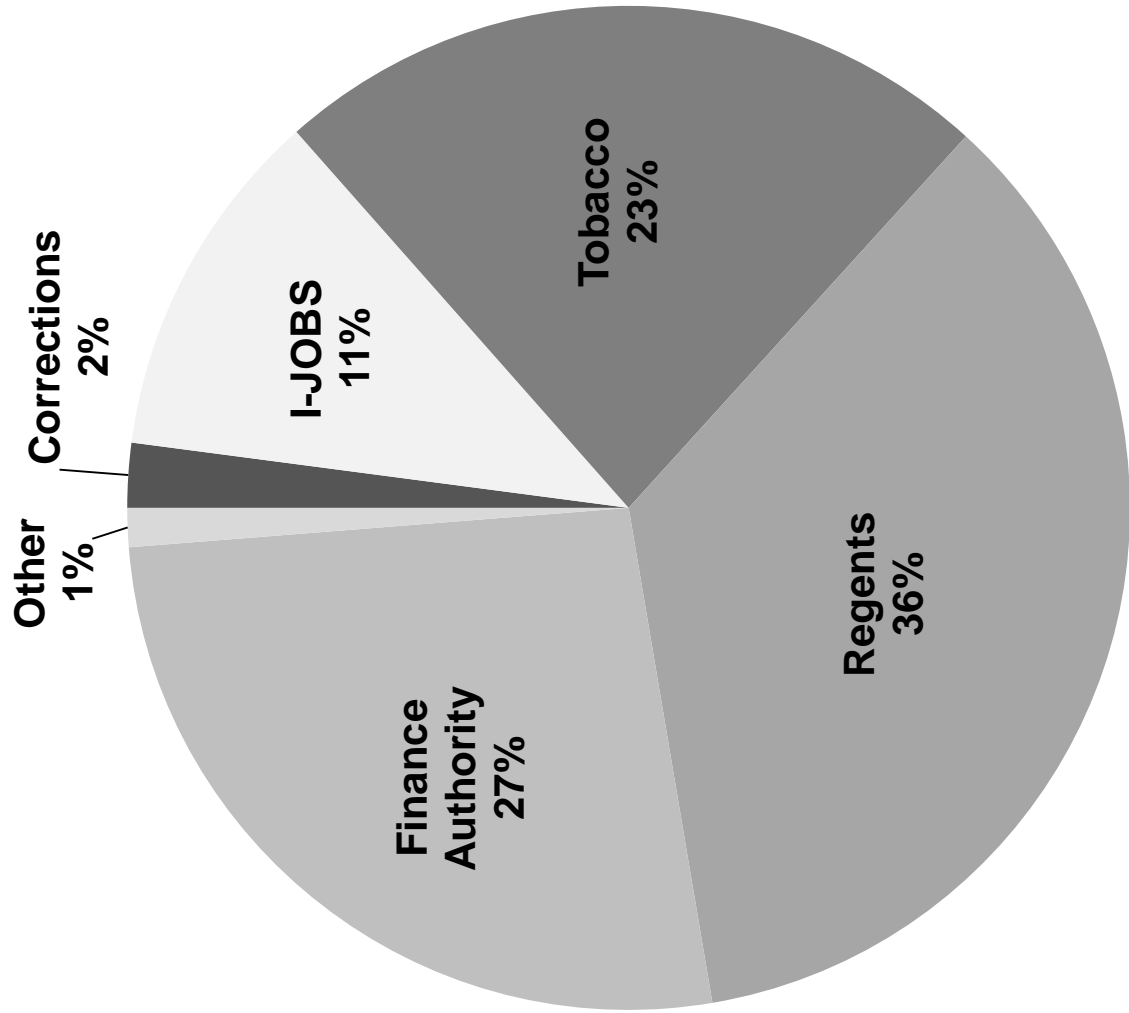
### **Universities Foundations**

The Iowa State University Foundation in prior years issued \$3,850,000 of bonds to purchase and remodel the Foundation Advancement Center building. The bonds are collateralized with a mortgage on the building and other real estate owned by the Foundation. In March 2010, the bonds were refinanced under an amended agreement. The refinanced bonds have varying maturities through 2020 and have an interest rate of 2.4 percent. Outstanding principal on June 30, 2017 was \$2,063,283, and debt service for Fiscal Year 2018 is \$140,034.



## Bonding Obligations

Principal \$5.2B  
Interest \$2.4B  
TOTAL \$7.6B



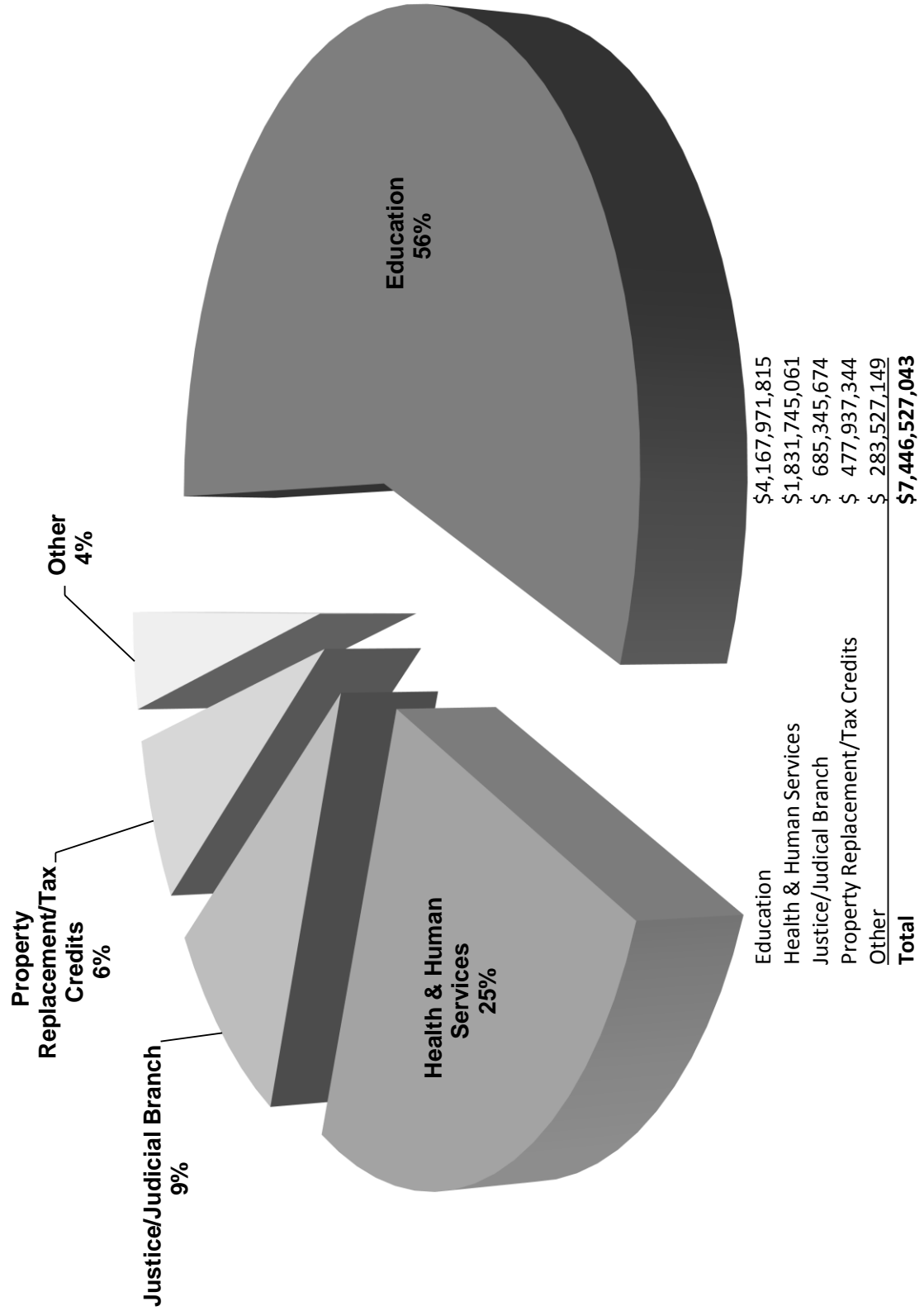
Source: Iowa Department of Management

**Total Outstanding Bonds  
as of June 30, 2017**

|                                | Issue Dates | Original Issuance | Interest Rates | Maturity Dates | Outstanding Principal |             |                   |
|--------------------------------|-------------|-------------------|----------------|----------------|-----------------------|-------------|-------------------|
|                                |             |                   |                |                | 7/1/2015 Balance      | Additions   | Deletions         |
| <b>Bonds</b>                   |             |                   |                |                |                       |             | 6/30/2016 Balance |
| State of Iowa                  |             |                   |                |                |                       |             |                   |
| Vision Iowa                    | November-01 | 196,375,000       | 2.25-5.50%     | 2002-2021      | 68,705,000            | -           | 12,295,000        |
| Tobacco Settlement Authority   | November-05 | 1,365,435,000     | 5.375-7.125%   | 2006-2046      | 1,237,715,000         | -           | 13,935,000        |
| I-JOBS                         | 7/09 - 7/16 | 1,017,805,000     | 2.00-6.75%     | 2011-2038      | 644,315,000           | 265,425,000 | 310,465,000       |
| Iowa Utilities Building        | August-09   | 12,640,000        | 5.04%          | 2011-2029      | 9,960,000             | -           | 560,000           |
| Prison Infrastructure          | 7/10 - 7/16 | 214,840,000       | 2.0-5.0%       | 2012-2027      | 125,215,000           | 79,790,000  | 95,740,000        |
| Iowa Finance Authority         | 1978-2017   | 1,714,326,000     | Variable       | 2011-2048      | 1,217,494,000         | 269,945,000 | 97,912,000        |
| Universities                   |             |                   |                |                |                       |             |                   |
| Iowa State University          | 2006-2016   | 623,620,000       | 1.00-5.25%     | 2010-2041      | 524,405,000           | 94,455,000  | 101,885,000       |
| University of Northern Iowa    | 2005-2016   | 161,414,163       | 1.00-6.20%     | 2011-2037      | 157,125,202           | 12,707,405  | 37,392,446        |
| University of Iowa             | 2005-2016   | 1,417,885,000     | 0.30-5.00%     | 2006-2043      | 1,215,775,000         | 142,865,000 | 138,725,000       |
| Universities Foundations (ISU) | 2002        | 3,850,000         | 2.40%          | 2003-2020      | 2,199,999             | -           | 136,716           |
|                                |             | 6,728,190,163     |                |                | 5,202,909,201         | 865,187,405 | 809,046,162       |
|                                |             |                   |                |                |                       |             | 5,259,050,444     |

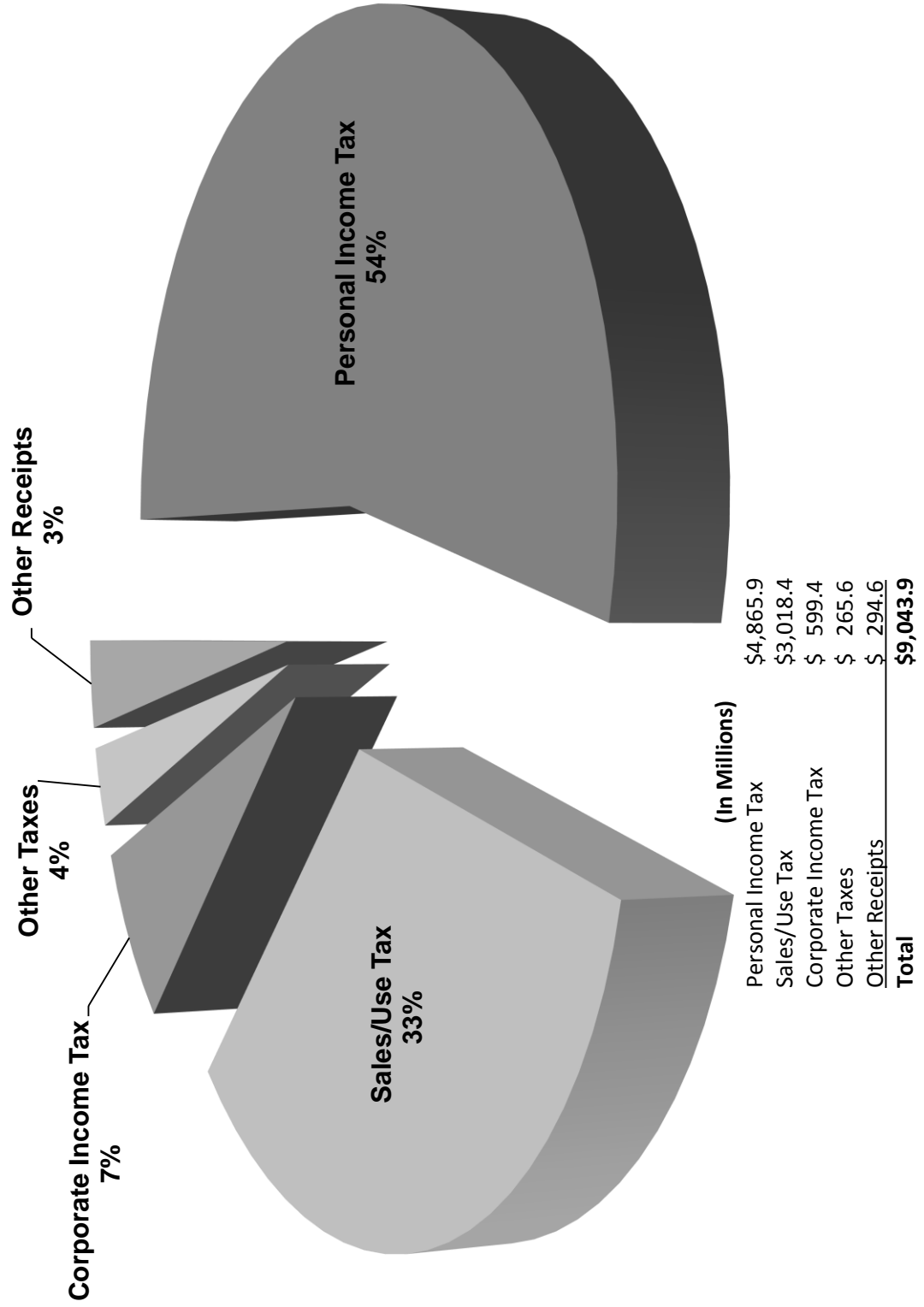
Source: Iowa Department of Management

# General Fund Appropriations Fiscal Year 2019



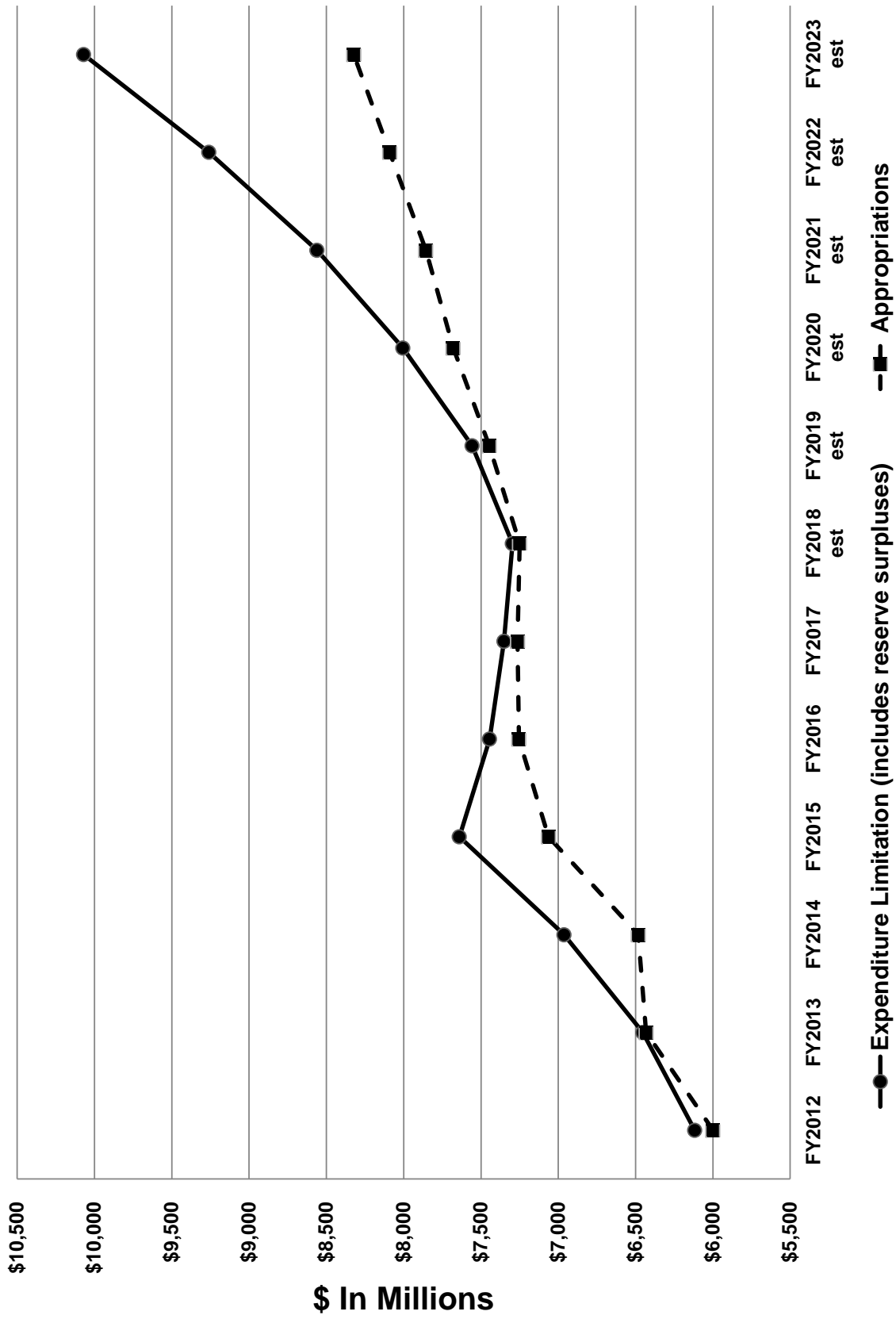
Source: Iowa Department of Management

## General Fund Revenues (Cash Basis) FY 2019 (Estimate)



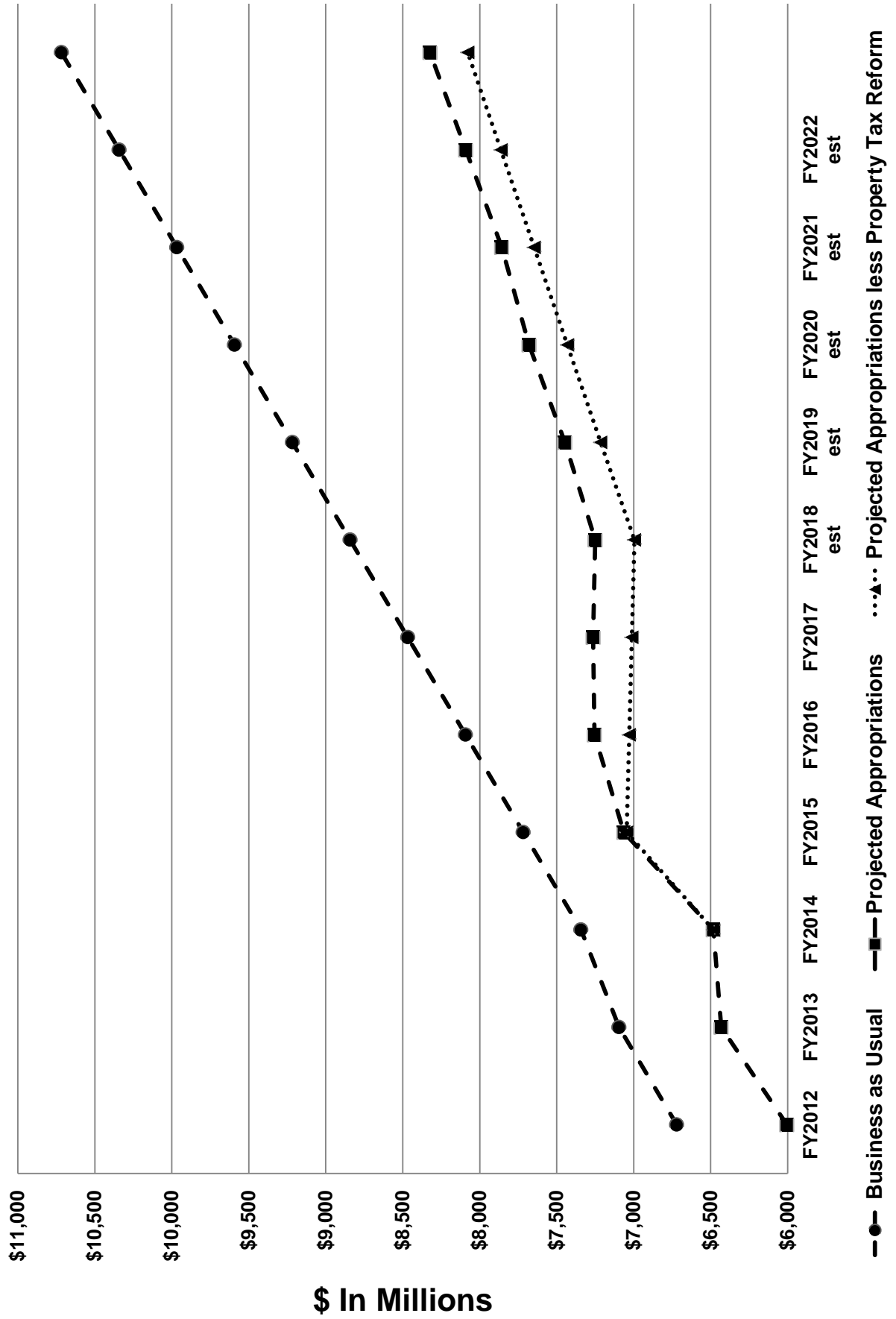
Source: Iowa Department of Management

## Expenditure Limitation vs. Projected Appropriations



Source: Iowa Department of Management

## Business as Usual



Source: Iowa Department of Management

**State of Iowa Major Spending  
(In Millions)**

|                                                  | Actual<br>FY2016 | Actual<br>FY2017 | Estimate<br>FY2018 | Gov Rec<br>FY2019 |
|--------------------------------------------------|------------------|------------------|--------------------|-------------------|
| General Fund:                                    |                  |                  |                    |                   |
| Appropriations                                   | 7,246.6          | 7,259.6          | 7,244.6            | 7,391.0           |
| Repayment to Cash Reserve Fund                   | -                | -                | 20.0               | 55.5              |
| Repayment to Economic Emergency Fund             | -                | -                | 13.0               | -                 |
| Changes in Standings                             | 8.2              | 3.9              | -                  | -                 |
| Appropriation Adjustments                        | -                | -                | (27.1)             | -                 |
| Total General Fund Appropriations                | 7,254.8          | 7,263.5          | 7,250.5            | 7,446.5           |
| Health Care Trust Fund (Cigarette/Tobacco Taxes) | 225.0            | 222.0            | 218.3              | 217.1             |
| Iowa Skilled Worker and Job Creation Fund        | 66.0             | 66.0             | 66.0               | 66.0              |
| Less: Transfer to Technology Reinvestment Fund   | -                | -                | -                  | -                 |
| Performance of Duty to Economic Emergency Fund   | 12.3             | 5.6              | 14.2               | 6.0               |
| Net General Fund Appropriation                   | 7,558.1          | 7,557.1          | 7,549.0            | 7,735.6           |
| Rebuild Iowa Infrastructure Fund                 | 198.4            | 194.5            | 179.4              | 193.1             |
| Less: Transfer to Environment First Fund         | (42.0)           | (42.0)           | (42.0)             | (42.0)            |
| Transfer to Technology Reinvestment Fund         | -                | -                | (10.0)             | (20.8)            |
| Net RIF Spending                                 | 156.4            | 152.5            | 127.4              | 130.3             |
| Appropriations from other funds                  |                  |                  |                    |                   |
| Technology Reinvestment Fund                     | -                | 0.2              | 10.1               | 20.8              |
| Environment First Fund                           | 42.0             | 42.0             | 42.0               | 42.0              |
| State Bond Repayment Fund                        | -                | 16.7             | 12.2               | -                 |
| Total                                            | 7,756.5<br>2.6%  | 7,768.5<br>0.2%  | 7,740.7<br>-0.4%   | 7,928.7<br>2.4%   |
| Less: Property Tax Replacement/Tax Credits       | (452.4)          | (477.9)          | (477.9)            | (477.9)           |
| Total                                            | 7,304.1<br>1.2%  | 7,290.6<br>-0.2% | 7,262.8<br>-0.4%   | 7,450.8<br>2.6%   |

Source: Iowa Department of Management

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# State of Iowa

## Estimated Condition of the General Fund

### Financial Summary

(\$ in Millions)

|                                                  | Actual<br>FY2017 | Estimate<br>FY2018 | Governor's<br>Recommendation<br>FY2019 |
|--------------------------------------------------|------------------|--------------------|----------------------------------------|
| Estimated Funds Available:                       |                  |                    |                                        |
| Total Gross Receipts                             | \$ 8,411.2       | \$ 8,723.0         | \$ 9,043.9                             |
| Net Accruals                                     | 73.5             | (13.3)             | 8.6                                    |
| Refunds                                          | (1,059.8)        | (1,108.5)          | (1,143.1)                              |
| School Infrastructure Transfer from General Fund | (460.4)          | (473.0)            | (493.7)                                |
| General Fund Transfers                           | 131.4            | 109.3              | 111.3                                  |
| Transfer from Cash Reserve Fund                  | 131.1            | -                  | -                                      |
| Transfer from Economic Emergency Fund            | 13.0             | -                  | -                                      |
| Total Net General Fund Receipts                  | 7,240.0          | 7,237.5            | 7,527.0                                |
| Revenue Adjustments:                             |                  |                    |                                        |
| Water Quality                                    | -                | -                  | (3.9)                                  |
| Federal Tax Cuts & Jobs Act                      | -                | 11.2               | 110.8                                  |
| Excess from Reserve Funds                        | 18.2             | -                  | -                                      |
| Total Funds Available                            | 7,258.2          | 7,248.7            | 7,633.9                                |
| <i>Expenditure Limitation</i>                    |                  |                    | \$ 7,557.5                             |
| Estimated Appropriations:                        |                  |                    |                                        |
| Executive Branch                                 | 7,048.5          | 7,033.9            | 7,170.4                                |
| Judicial Branch                                  | 178.8            | 178.8              | 183.9                                  |
| Legislative Branch                               | 32.3             | 31.9               | 36.7                                   |
| Transfer to Cash Reserve Fund                    | -                | 20.0               | 55.5                                   |
| Transfer to Economic Emergency Fund              | -                | 13.0               | -                                      |
| Adjustment to Standings                          | 3.9              | -                  | -                                      |
| Recommended Appropriation Adjustments            | -                | (27.1)             | -                                      |
| Total Appropriations                             | 7,263.5          | 7,250.5            | 7,446.5                                |
| Reversions-operations                            | (5.3)            | (5.0)              | (5.0)                                  |
| Reversions-Item Vetoes                           | -                | (0.4)              | -                                      |
| Net Appropriations                               | 7,258.2          | 7,245.1            | 7,441.5                                |
| Ending Balance                                   | \$ -             | \$ 3.6             | \$ 192.4                               |
| Distribution of Ending Balance                   |                  |                    |                                        |
| Reserve Funds                                    | -                | (3.6)              | (192.4)                                |
| Total                                            | \$ -             | \$ -               | \$ -                                   |

#### FY2019 Ending Balance:

|                                                 |          |
|-------------------------------------------------|----------|
| Amount related to Federal Tax Cuts and Jobs Act | 110.8    |
| Amount related to Expenditure Limitation        | 81.6     |
| Total                                           | \$ 192.4 |

# State of Iowa

## Estimated Condition of the Cash Reserve, GAAP, and Economic Emergency Funds

(\$ in Millions)

|                                                     | Actual<br>FY2017 | Estimate<br>FY2018 | Governor's<br>Recommendation<br>FY2019 |
|-----------------------------------------------------|------------------|--------------------|----------------------------------------|
| <b><u>Cash Reserve Fund</u></b>                     |                  |                    |                                        |
| Balance Brought Forward                             | \$ 539.2         | \$ 422.3           | \$ 442.3                               |
| Estimated Revenues:                                 |                  |                    |                                        |
| Prior Fiscal Year Ending Balance                    | 44.0             | -                  | 3.6                                    |
| Intrastate Receipts                                 | -                |                    |                                        |
| Total Funds Available                               | 583.2            | 422.3              | 445.9                                  |
| Transfer to/from General Fund                       | (131.1)          | 20.0               | 55.5                                   |
| Transfer to GAAP Retirement Account                 | (29.8)           | -                  | -                                      |
| Ending Balance - Cash Reserve Fund                  | \$ 422.3         | \$ 442.3           | \$ 501.4                               |
| <i>Cash Reserve Fund Goal (7.5%)</i>                | \$ 553.5         | \$ 552.8           | \$ 572.5                               |
| <b><u>GAAP Retirement Account</u></b>               |                  |                    |                                        |
| Balance Brought Forward                             | \$ -             | \$ -               | \$ -                                   |
| Estimated Revenues:                                 |                  |                    |                                        |
| Transfer From Cash Reserve Fund                     | 29.8             | -                  | -                                      |
| Total Funds Available                               | 29.8             | -                  | -                                      |
| Excess to Economic Emergency Fund                   | (29.8)           | -                  | -                                      |
| Ending Balance - GAAP Retirement Fund               | \$ -             | \$ -               | \$ -                                   |
| <b><u>Economic Emergency Fund</u></b>               |                  |                    |                                        |
| Balance Brought Forward                             | \$ 189.9         | \$ 182.9           | \$ 181.7                               |
| Estimated Revenues:                                 |                  |                    |                                        |
| Transfer From GAAP Retirement Account               | 29.8             | -                  | -                                      |
| Other Receipts                                      | -                | -                  | -                                      |
| Total Funds Available                               | 219.7            | 182.9              | 181.7                                  |
| Standing Appropriation for Performance of Duty      | (5.6)            | (14.2)             | (6.0)                                  |
| Official Proclamation Transfer to/from General Fund | (13.0)           | 13.0               |                                        |
| Transfer to General Fund                            | (18.2)           | -                  | -                                      |
| Total Transfers Out:                                | (36.8)           | (1.2)              | (6.0)                                  |
| Ending Balance - Economic Emergency Fund            | \$ 182.9         | \$ 181.7           | \$ 175.7                               |
| <i>Economic Emergency Fund Goal (2.5%)</i>          | \$ 184.5         | \$ 184.3           | \$ 190.8                               |
| <b>Total Reserve Funds</b>                          | <b>\$ 605.2</b>  | <b>\$ 624.0</b>    | <b>\$ 677.1</b>                        |

## State of Iowa

### Estimated Condition of the Taxpayer Trust Fund/Taxpayer Trust Fund Tax Credit Fund (\$ in Millions)

|                                                                | Actual<br>FY2017 | Estimate<br>FY2018 | Estimate<br>FY2019 |
|----------------------------------------------------------------|------------------|--------------------|--------------------|
| <b><i>Taxpayer Trust Fund</i></b>                              |                  |                    |                    |
| Beginning Balance                                              | \$ 8.2           | \$ 8.2             | \$ 8.2             |
| Revenues:                                                      |                  |                    |                    |
| Transfer from Economic Emergency Fund                          | -                | -                  | -                  |
| Reversion from Taxpayer Trust Fund Tax Credit Fund             | -                | -                  | -                  |
| Interest                                                       | -                | -                  | -                  |
| Total Funds Available                                          | 8.2              | 8.2                | 8.2                |
| Expenditures                                                   |                  |                    |                    |
| Transfer to Taxpayer Trust Fund Tax Credit Fund                | -                | -                  | -                  |
| Ending Balance - Taxpayer Trust Fund                           | \$ 8.2           | \$ 8.2             | \$ 8.2             |
| <b><i>Taxpayer Trust Fund Tax Credit Fund</i></b>              |                  |                    |                    |
| Beginning Balance                                              | \$ -             | \$ -               | \$ -               |
| Revenues:                                                      |                  |                    |                    |
| Transfer from Taxpayer Trust Fund                              | -                | -                  | -                  |
| Interest                                                       | -                | -                  | -                  |
| Total Revenues Available                                       | -                | -                  | -                  |
| Expenditures                                                   |                  |                    |                    |
| Transfer to General Fund (reimbursement for payment of tax cre | -                | -                  | -                  |
| Reversion to the Taxpayer Trust Fund                           | -                | -                  | -                  |
| Total Expenditures                                             | -                | -                  | -                  |
| Ending Balance - Taxpayer Trust Fund Tax Credit Fund           | \$ -             | \$ -               | \$ -               |

# State of Iowa

## General Fund Revenue (Appropriable Revenues)

Cash Basis  
(\$ in Millions)

|                                       | Actual<br>FY2017  | Estimated<br>FY2018 | Estimated<br>FY2019 |
|---------------------------------------|-------------------|---------------------|---------------------|
| <b>Tax Receipts</b>                   |                   |                     |                     |
| Personal Income Tax                   | \$ 4,469.0        | \$ 4,655.7          | \$ 4,865.9          |
| Use Tax                               | 2,812.3           | 2,917.9             | 3,018.4             |
| Corporate Income Tax                  | 549.7             | 592.8               | 599.4               |
| Inheritance Tax                       | 86.1              | 88.8                | 92.5                |
| Insurance Premium Tax                 | 114.8             | 107.9               | 107.1               |
| Beer Tax                              | 14.0              | 14.1                | 14.1                |
| Franchise Tax                         | 53.8              | 50.9                | 50.7                |
| Miscellaneous Tax                     | 1.4               | 1.3                 | 1.2                 |
| <b>Total Tax Receipts</b>             | <b>8,101.1</b>    | <b>8,429.4</b>      | <b>8,749.3</b>      |
| <b>Other Receipts</b>                 |                   |                     |                     |
| Institutional Payments                | 11.6              | 9.1                 | 9.3                 |
| Liquor Profits                        | 116.1             | 116.1               | 116.1               |
| Interest                              | 2.2               | 2.0                 | 2.0                 |
| Fees                                  | 25.3              | 25.2                | 25.1                |
| Judicial Revenue                      | 94.3              | 97.4                | 97.4                |
| Miscellaneous Revenues                | 60.6              | 43.8                | 44.7                |
| <b>Total Other Receipts</b>           | <b>310.1</b>      | <b>293.6</b>        | <b>294.6</b>        |
| <b>Total Tax &amp; Other Receipts</b> | <b>\$ 8,411.2</b> | <b>\$ 8,723.0</b>   | <b>\$ 9,043.9</b>   |
|                                       | 1.8%              | 3.7%                | 3.7%                |

# State of Iowa

## General Fund Accrued Revenue Changes

(\$ in Millions)

|                                     | Actual<br>FY2017 | Estimated<br>FY2018 | Estimated<br>FY2019 |
|-------------------------------------|------------------|---------------------|---------------------|
| <b>Tax Receipts:</b>                |                  |                     |                     |
| Personal Income Tax                 | \$ 305.9         | \$ 286.0            | \$ 302.0            |
| Sales/Use Tax                       | 250.9            | 250.0               | 253.5               |
| Corporate Income Tax                | 40.7             | 40.0                | 34.0                |
| Inheritance Tax                     | 15.5             | 15.0                | 15.0                |
| Insurance Premium Tax               | -                | -                   | -                   |
| Cigarette Tax                       | -                | -                   | -                   |
| Tobacco Tax                         | -                | -                   | -                   |
| Beer Tax                            | 1.5              | 1.5                 | 1.5                 |
| Franchise Tax                       | 1.5              | 5.5                 | 2.0                 |
| Miscellaneous Tax                   | -                | -                   | -                   |
| <b>Total Tax Receipts</b>           | <b>616.0</b>     | <b>598.0</b>        | <b>608.0</b>        |
| <b>Other Receipts:</b>              |                  |                     |                     |
| Institutional Payments              | 2.2              | 2.0                 | 2.0                 |
| Liquor Profits                      | 9.6              | 13.5                | 12.0                |
| Interest                            | 0.1              | 0.4                 | 0.5                 |
| Fees                                | 0.2              | 1.5                 | 1.5                 |
| Judicial Revenue                    | 5.5              | 7.5                 | 7.5                 |
| Miscellaneous Receipts              | 8.1              | 5.5                 | 5.5                 |
| Racing and Gaming                   | -                | -                   | -                   |
| <b>Total Other Receipts</b>         | <b>25.7</b>      | <b>30.4</b>         | <b>29.0</b>         |
| <b>Total Receipts and Transfers</b> | <b>\$ 641.7</b>  | <b>\$ 628.4</b>     | <b>\$ 637.0</b>     |
| <b>Net Change</b>                   | <b>\$ 73.5</b>   | <b>\$ (13.3)</b>    | <b>\$ 8.6</b>       |

# State of Iowa

## General Fund Refunds/School Infrastructure Transfers/Transfers

(\$ in Millions)

|                                              | Actual<br>FY2017      | Estimated<br>FY2018   | Estimated<br>FY2019   |
|----------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Refunds:</b>                              |                       |                       |                       |
| Personal Income Tax                          | \$ (865.7)            | \$ (870.0)            | \$ (901.0)            |
| Sales/Use Tax                                | (39.8)                | (55.0)                | (53.0)                |
| Corporate Income Tax                         | (132.7)               | (165.0)               | (175.3)               |
| Inheritance Tax                              | (14.6)                | (16.0)                | (11.3)                |
| Cigarette Tax                                | (0.6)                 | (0.5)                 | (0.5)                 |
| Franchise Tax                                | (3.4)                 | (1.5)                 | (1.5)                 |
| Other                                        | (6.7)                 | (3.5)                 | (3.5)                 |
| Total Gross Refunds                          | (1,063.5)             | (1,111.5)             | (1,146.1)             |
| Less: Reimbursements                         | 3.7                   | 3.0                   | 3.0                   |
| <b>Total Net Refunds</b>                     | <u>\$ (1,059.8)</u>   | <u>\$ (1,108.5)</u>   | <u>\$ (1,143.1)</u>   |
| <br><b>School Infrastructure Transfers</b>   | <br><u>\$ (460.4)</u> | <br><u>\$ (473.0)</u> | <br><u>\$ (493.7)</u> |
| <br><b>Transfers:</b>                        |                       |                       |                       |
| Lottery                                      | \$ 78.3               | \$ 82.8               | \$ 84.8               |
| Taxpayer Trust Fund Tax Credit Fund Transfer | -                     | -                     | -                     |
| Other                                        | 53.1                  | 26.5                  | 26.5                  |
| Transfer from Cash Reserve Fund              | 131.1                 | -                     | -                     |
| Transfer from Economic Emergency Fund        | 13.0                  | -                     | -                     |
| <b>Total Transfers</b>                       | <u>\$ 275.5</u>       | <u>\$ 109.3</u>       | <u>\$ 111.3</u>       |

# State of Iowa

## General Fund Revenue

### Governor's Recommended Revenue Adjustments

(\$ in Millions)

|                                  | <u>FY2018</u>  | <u>FY2019</u>   |
|----------------------------------|----------------|-----------------|
| <b>Revenue Adjustments:</b>      |                |                 |
| Water Quality                    | -              | (3.9)           |
| Federal Tax Cuts & Jobs Act      | 11.2           | 110.8           |
| <b>Total Revenue Adjustments</b> | <u>\$ 11.2</u> | <u>\$ 106.9</u> |

# State of Iowa

## Governor's Recommended Appropriation Adjustments

### General Fund

FY2018

|                                                                              | Amount       |
|------------------------------------------------------------------------------|--------------|
| <b>Departments</b>                                                           |              |
| Department of Administrative Services                                        | (62,560)     |
| Auditor of State                                                             | (8,062)      |
| Department of Commerce                                                       | (12,433)     |
| Executive Council                                                            | (777)        |
| Governor's Office                                                            | (20,888)     |
| Governor's Office of Drug Control Policy                                     | (2,058)      |
| Department of Human Rights                                                   | (21,228)     |
| Department of Inspections and Appeals                                        | (102,374)    |
| State Public Defender                                                        | (236,041)    |
| Department of Management                                                     | (22,629)     |
| Department of Revenue                                                        | (142,757)    |
| Secretary of State                                                           | (31,525)     |
| Treasurer of State                                                           | (9,256)      |
| Department of Agriculture & Land Stewardship                                 | (188,688)    |
| Department of Natural Resources                                              | (123,373)    |
| Department of Cultural Affairs                                               | (51,893)     |
| Department of Economic Development                                           | (132,013)    |
| Iowa Workforce Development                                                   | (141,013)    |
| Department of Blind                                                          | (19,720)     |
| College Aid Commission                                                       | (94,172)     |
| Department of Education                                                      | (584,830)    |
| Community Colleges                                                           | (1,813,797)  |
| Vocational Rehabilitation                                                    | (54,472)     |
| Iowa Public Television                                                       | (68,421)     |
| Board of Regents                                                             | (5,133,070)  |
| Department of Aging                                                          | (110,012)    |
| Department of Public Health                                                  | (462,871)    |
| Department of Human Services                                                 | (3,316,042)  |
| Department of Veterans Affairs                                               | (36,877)     |
| Iowa Veterans Home                                                           | (65,164)     |
| Attorney General                                                             | (126,157)    |
| Iowa Civil Rights Commission                                                 | (10,431)     |
| Department of Corrections                                                    | (3,405,688)  |
| Law Enforcement Academy                                                      | (8,607)      |
| Department of Public Defense                                                 | (59,193)     |
| Department of Homeland Security                                              | (19,130)     |
| Department of Public Safety                                                  | (852,645)    |
| Judicial Branch                                                              | (1,611,815)  |
| Legislative Branch                                                           | (287,318)    |
| Department of Human Services-Medical Assistance                              | (10,000,000) |
| Governor's Office- Transition Expenses                                       | (150,000)    |
| Department of Administrative Services-Utilities                              | 451,871      |
| Department of Inspections and Appeals/State Public Defender-Indigent Defense | 2,000,000    |
| Total Adjustments                                                            | (27,148,129) |



# State of Iowa

## Calculation of Statutory Expenditure Limit

Fiscal Year 2019

(\$ in Millions)

|                                       | Governor's Recommendation |               |                                |
|---------------------------------------|---------------------------|---------------|--------------------------------|
|                                       | Proposed<br>FY2019        | % Calculation | FY19 Expenditure<br>Limitation |
| Fiscal Year 2019                      |                           |               |                                |
| December 2017 REC Estimate            |                           |               |                                |
| Total Gross Receipts                  | \$ 9,043.9                | 99%           | \$ 8,953.5                     |
| Accruals                              | 8.6                       | 99%           | 8.5                            |
| Refunds                               | (1,143.1)                 | 99%           | (1,131.7)                      |
| School Infrastructure Transfer        | (493.7)                   | 99%           | (488.8)                        |
| Transfers                             | 111.3                     | 99%           | 110.2                          |
| Total Revenue Estimating Conference   | <u>7,527.0</u>            |               | <u>7,451.7</u>                 |
| Transfer/Revenue Adjustments:         |                           |               |                                |
| Water Quality                         | (3.9)                     | 100%          | (3.9)                          |
| Federal Tax Cuts & Jobs Act           | 110.8                     | 99%           | 109.7                          |
| Total Revenue Adjustments             | <u>106.9</u>              |               | <u>105.8</u>                   |
| Transfer from Economic Emergency Fund |                           |               | -                              |
|                                       |                           |               | <u>\$ 7,557.5</u>              |
|                                       |                           |               | FY2018 Expenditure Limitation  |

## State of Iowa

### Calculation of Cash Reserve Fund and Economic Emergency Fund Percentage Goals Fiscal Year 2017/Fiscal Year 2018/Fiscal Year 2019

(\$ in Millions)

|                                                                   |                   |
|-------------------------------------------------------------------|-------------------|
| <b><u>Fiscal Year 2017</u></b>                                    |                   |
| March 2016 Revenue Estimating Conference Net Receipts Estimate    | \$ 7,357.4        |
| 2016 Session Revenue Adjustments for FY2017                       | 22.6              |
| Total                                                             | <u>\$ 7,380.0</u> |
| Cash Reserve Fund 7.5% Goal                                       | \$ 553.5          |
| Economic Emergency Fund 2.5% Goal                                 | \$ 184.5          |
| <b><u>Fiscal Year 2018</u></b>                                    |                   |
| March 2017 Revenue Estimating Conference Net Receipts Estimate    | \$ 7,364.5        |
| 2017 Revenue Adjustments for FY2018                               | 6.0               |
| Total                                                             | <u>\$ 7,370.5</u> |
| Cash Reserve Fund 7.5% Goal                                       | \$ 552.8          |
| Economic Emergency Fund 2.5% Goal                                 | \$ 184.3          |
| <b><u>Governor's Recommendation Fiscal Year 2019</u></b>          |                   |
| December 2017 Revenue Estimating Conference Net Receipts Estimate | \$ 7,527.0        |
| 2018 Session Governor's Proposed Revenue Adjustments for FY2019   | 106.9             |
| Total                                                             | <u>\$ 7,633.9</u> |
| Cash Reserve Fund 7.5% Goal                                       | \$ 572.5          |
| Economic Emergency Fund 2.5% Goal                                 | \$ 190.8          |

# State of Iowa

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

|                                                                | Actual<br>FY2017 | Estimate<br>FY2018 | Governor's<br>Recommendation<br>FY2019 |
|----------------------------------------------------------------|------------------|--------------------|----------------------------------------|
| <b>Resources</b>                                               |                  |                    |                                        |
| Beginning Balance                                              | \$ 7,828,282     | \$ 3,187,928       | \$ 7,885,646                           |
| Adjustment to Beginning Balance                                | 542              |                    |                                        |
| Revenues:                                                      |                  |                    |                                        |
| Wagering Tax and Fees                                          | 150,218,761      | 152,950,000        | 155,850,000                            |
| Licensing Fees                                                 | 5,000,000        | 1,000,000          | -                                      |
| Revenue Bond Debt Service Fund Transfer                        | 5,998,711        | 6,000,000          | 6,000,000                              |
| Federal Subsidy Holdback fund Transfer                         | 3,771,818        | 3,750,000          | 3,750,000                              |
| Interest                                                       | 6,489,836        | 6,250,000          | 6,250,000                              |
| MSA Tobacco Payment Transfers                                  | 16,701,003       | 14,109,328         | 13,976,135                             |
| Total Revenues                                                 | 188,180,129      | 184,059,328        | 185,826,135                            |
| <b>Total Resources Available</b>                               | 196,008,953      | 187,247,256        | 193,711,781                            |
| <b>Appropriations</b>                                          |                  |                    |                                        |
| <b>DAS</b> Major Maintenance                                   | 8,729,237        | 11,510,000         | 3,000,000                              |
| <b>DALS</b> Water Quality Initiative                           | 5,200,000        | 5,200,000          | 5,200,000                              |
| <b>DALS</b> Ag Drainage Wells                                  | 1,920,000        | 1,875,000          | 1,875,000                              |
| <b>DALS</b> Renewable Fuels                                    | -                | 3,000,000          | 3,000,000                              |
| <b>Blind</b> Elevator Improvements                             | -                | 150,000            | -                                      |
| <b>OCIO</b> Broadband Grants                                   | -                | -                  | 2,600,000                              |
| <b>Corr</b> CBC District 3 Infrastructure                      | 150,000          | -                  | -                                      |
| <b>DCA</b> Great Places Infrastructure Grants                  | 1,000,000        | 1,000,000          | 1,000,000                              |
| <b>DCA</b> State Historical Building Renovation                | -                | 1,000,000          | 6,489,763                              |
| <b>DCA</b> Collections Storage Infrastructure                  | -                | -                  | 1,500,000                              |
| <b>DCA</b> USS Iowa Battleship                                 | 250,000          | 250,000            | -                                      |
| <b>DCA</b> Strengthening Communities Grants                    | 500,000          | 250,000            | 500,000                                |
| <b>EDA</b> Community Attraction & Tourism Grants               | 5,000,000        | 5,000,000          | 5,000,000                              |
| <b>EDA</b> Regional Sport Authorities                          | 500,000          | 500,000            | 500,000                                |
| <b>EDA</b> World Food Prize Borlaug/Ruan Scholar Progra,       | 300,000          | 300,000            | 300,000                                |
| <b>EDA</b> Lewis & Clark Water System                          | -                | 2,250,000          | 4,750,000                              |
| <b>EDA</b> Easter Seals/Swimming Pool                          | -                | 500,000            | -                                      |
| <b>EDA</b> Western Iowa Utility Relocation                     | -                | 1,500,000          | -                                      |
| <b>IFA</b> State Housing Trust Fund                            | 3,000,000        | 3,000,000          | 3,000,000                              |
| <b>ILEA</b> Planning for new facility                          | -                | -                  | 1,449,938                              |
| <b>DHS</b> Nursing Home Facility Improvements                  | 500,000          | 500,000            | -                                      |
| <b>DHS</b> The Homestead Autism Facilities                     | 485,000          | -                  | -                                      |
| <b>DHS</b> Childserve Project                                  | -                | -                  | 1,250,000                              |
| <b>Courts</b> Polk County Justice Center Furniture & Equipment | -                | -                  | 1,464,705                              |
| <b>DOM</b> Environment First Appropriation                     | 42,000,000       | 42,000,000         | 42,000,000                             |
| <b>DOM</b> Technology Reinvestment Fund                        | -                | 10,000,000         | 20,800,000                             |
| <b>DNR</b> State Park Infrastructure                           | 3,000,000        | 2,000,000          | 2,000,000                              |
| <b>DNR</b> Lakes Restoration & Water Quality                   | 9,600,000        | 9,600,000          | 9,600,000                              |
| <b>DNR</b> Water Trails and Low Head Dam Safety Grants         | 1,000,000        | -                  | 1,000,000                              |
| <b>DPD</b> Facility/Armory Maintenance                         | 2,000,000        | 1,000,000          | 1,000,000                              |
| <b>DPD</b> Construction Improvements Statewide                 | 1,500,000        | 1,000,000          | 1,000,000                              |
| <b>DPD</b> Camp Dodge Infrastructure Upgrades                  | 300,000          | 250,000            | 250,000                                |
| <b>Regents</b> Tuition Replacement                             | 32,447,187       | 16,072,923         | 31,471,292                             |
| <b>Regents</b> SUI Pharmacy Building                           | 23,000,000       | 22,800,000         | 5,500,000                              |
| <b>Regents</b> ISU Biosciences Facilities                      | 15,500,000       | 19,500,000         | 4,000,000                              |
| <b>Regents</b> UNI Schindler Education Center Renovation       | 15,900,000       | -                  | -                                      |
| <b>Regents</b> ISU Student Innovation Center                   | 1,000,000        | 6,000,000          | 10,000,000                             |
| <b>Regents</b> Major Maintenance                               | -                | -                  | 3,000,000                              |

(continued)

# State of Iowa

## Estimated Condition of the Rebuild Iowa Infrastructure Fund

### Financial Summary

|                                          |                                            | Estimate<br>FY2017         | Governor's<br>Recommendation<br>FY2018 | Governor's<br>Recommendation<br>FY2019 |
|------------------------------------------|--------------------------------------------|----------------------------|----------------------------------------|----------------------------------------|
|                                          | (continued)                                |                            |                                        |                                        |
| <b>StateFair</b>                         | Construction and Remodel of NW Events Area | 500,000                    | 1,000,000                              | 8,500,000                              |
| <b>DPS</b>                               | Statewide Interoperability Network         | -                          | 4,143,687                              | 1,351,666                              |
| <b>DPS</b>                               | Tazers                                     | -                          | -                                      | 740,000                                |
| <b>DOT</b>                               | Recreational Trails                        | 2,500,000                  | 1,000,000                              | 2,500,000                              |
| <b>DOT</b>                               | Public Transit Infrastructure              | 1,500,000                  | 1,500,000                              | 1,500,000                              |
| <b>DOT</b>                               | Commercial Air Service Airports            | 1,440,000                  | 900,000                                | 1,500,000                              |
| <b>DOT</b>                               | General Aviation Airport Grants            | -                          | 500,000                                | 500,000                                |
| <b>DOT</b>                               | Rail Assistance                            | 1,500,000                  | 1,000,000                              | 1,000,000                              |
| <b>TOS</b>                               | County Fairs Infrastructure                | 1,060,000                  | 1,060,000                              | 1,060,000                              |
| <b>Vets</b>                              | Renovation of Sheeler and Loftus           | 2,000,000                  | -                                      | -                                      |
| <b>Vets</b>                              | Loftus Ramp for ADA compliance             | 500,000                    | -                                      | -                                      |
| <b>Technology</b>                        |                                            |                            |                                        |                                        |
| <b>DCA</b>                               | Sullivan Brothers Musuem                   | 250,000                    | 250,000                                | -                                      |
| <b>Educ</b>                              | Statewide Education Data Warehouse         | 363,839                    | -                                      | -                                      |
| <b>Educ</b>                              | ICN Part III & Maintenance & Leases        | 2,727,000                  | -                                      | -                                      |
| <b>Educ</b>                              | IPTV Equipment Replacement                 | 1,017,000                  | -                                      | -                                      |
| <b>ICN</b>                               | ICN Equipment Replacement                  | 1,150,000                  | -                                      | -                                      |
| <b>DHR</b>                               | Integrating Justice Data Systems           | 1,345,000                  | -                                      | -                                      |
| <b>DHR</b>                               | Justice Datawarehouse                      | 117,980                    | -                                      | -                                      |
| <b>DOM</b>                               | Transparency Project                       | 45,000                     | -                                      | -                                      |
| <b>DOM</b>                               | Grants Management System                   | 50,000                     | -                                      | -                                      |
| <b>DPH</b>                               | M&CH Database Integration                  | 500,000                    | -                                      | -                                      |
| <b>DPH</b>                               | Iowa Prescription Drug Safety Net          | 75,000                     | -                                      | -                                      |
| <b>Homelan</b>                           | EMS Mass Messaging System                  | 400,000                    | -                                      | -                                      |
| <b>DPD</b>                               | Gold Star Musuem                           | 250,000                    | -                                      | -                                      |
| <b>DPS</b>                               | DCI Lab-DNA Marker Software                | 150,000                    | -                                      | -                                      |
| <b>SecState</b>                          | Voter Registration System                  | 300,000                    | -                                      | -                                      |
| <b>Total Appropriations/Expenditures</b> |                                            | <u>194,522,243</u>         | <u>179,361,610</u>                     | <u>193,152,364</u>                     |
| Reversions                               |                                            | (1,701,218)                | -                                      | -                                      |
| Net Appropriations                       |                                            | <u>192,821,025</u>         | <u>179,361,610</u>                     | <u>193,152,364</u>                     |
| <b>Net Available Balance Forward</b>     |                                            | <u><b>\$ 3,187,928</b></u> | <u><b>\$ 7,885,646</b></u>             | <u><b>\$ 559,417</b></u>               |

# State of Iowa

## Estimated Financial Condition of the Technology Reinvestment Fund

### Financial Summary

|                                                               | Actual<br>FY2017 | Estimate<br>FY2018 | Governor's<br>Recommendation<br>FY2019 |
|---------------------------------------------------------------|------------------|--------------------|----------------------------------------|
| <b>Resources</b>                                              |                  |                    |                                        |
| Beginning Balance                                             | \$ 315,616       | \$ 79,455          | \$ 19,635                              |
| Revenues:                                                     |                  |                    |                                        |
| Rebuild Iowa Infrastructure Appropriation                     | -                | 10,000,000         | 20,800,000                             |
| Total Revenues                                                | -                | 10,000,000         | 20,800,000                             |
| <b>Total Resources Available</b>                              | <b>315,616</b>   | <b>10,079,455</b>  | <b>20,819,635</b>                      |
| <b>Appropriations</b>                                         |                  |                    |                                        |
| <b>OCIO</b> Technology Projects/Consolidation                 | -                | 1,000,000          | 3,300,000                              |
| <b>Educ</b> ICN Part III & Maintenance & Leases               | -                | 2,727,000          | 2,727,000                              |
| <b>Educ</b> Statewide Education Data Warehouse                | 236,161          | 600,000            | 600,000                                |
| <b>Educ</b> IPTV Equipment Replacement                        | -                | 260,000            | 500,000                                |
| <b>Homelan</b> EMS Mass Messaging System                      | -                | 400,000            | 400,000                                |
| <b>DHR</b> Integrating Justice Data Systems                   | -                | 1,000,000          | 1,200,000                              |
| <b>DHR</b> Justice Datawarehouse                              | -                | 157,980            | 157,980                                |
| <b>DHS</b> Technology                                         | -                | 1,000,000          | 636,000                                |
| <b>DIA</b> State Public Defender online non Attorney billings | -                | 66,463             | 88,800                                 |
| <b>Courts</b> Technology Projects                             | -                | -                  | 7,085,424                              |
| <b>Parole</b> Technology Projects                             | -                | -                  | 50,000                                 |
| <b>DOM</b> Transparency Project                               | -                | 45,000             | 45,000                                 |
| <b>DOM</b> Grants Management System                           | -                | 50,000             | 70,000                                 |
| <b>DOM</b> Local Government Budget & Property Tax upgrade     | -                | 600,000            | 600,000                                |
| <b>DNR</b> New Online Air Quality Application                 | -                | -                  | 954,000                                |
| <b>DPH</b> Equipment-State Medical Examiner                   | -                | 1,037,000          | -                                      |
| <b>DPH</b> Medical Cannibidiol Registry                       | -                | -                  | 350,000                                |
| <b>DPS</b> Crime Scene Processing Equipment                   | -                | -                  | 125,000                                |
| <b>DPS</b> Radio Upgrades                                     | -                | 1,116,377          | 860,000                                |
| <b>SecState</b> Technology Projects                           | -                | -                  | 1,050,000                              |
| <b>Total Appropriations</b>                                   | <b>236,161</b>   | <b>10,059,820</b>  | <b>20,799,204</b>                      |
| Reversions                                                    | -                | -                  | -                                      |
| Net Appropriations                                            | 236,161          | 10,059,820         | 20,799,204                             |
| <b>Net Available Balance Forward</b>                          | <b>\$ 79,455</b> | <b>\$ 19,635</b>   | <b>\$ 20,431</b>                       |

**STATE OF IOWA**  
**FUNDING ELEMENTARY AND SECONDARY EDUCATION**

General Operating Fund Only (In Millions)

|                             | Actual 06/07   |              | Actual 07/08   |              | Actual 08/09   |              | Actual 09/10   |              | Actual 10/11   |              | Actual 11/12   |              |
|-----------------------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
|                             | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      |
| Uniform Property Taxes      | 570.6          | 14.1         | 584.1          | 13.7         | 618.3          | 13.9         | 648.4          | 14.7         | 676.8          | 14.5         | 703.6          | 14.6         |
| Additional Property Taxes   | 521.5          | 12.9         | 536.8          | 12.6         | 561.5          | 12.6         | 575.6          | 13.0         | 573.4          | 12.3         | 611.0          | 12.7         |
| ISL Property Taxes          | 83.3           | 2.1          | 88.7           | 2.1          | 90.7           | 2.0          | 95.1           | 2.2          | 98.3           | 2.1          | 100.4          | 2.1          |
| State Foundation Aid        | 2,048.3        | 50.8         | 2,145.6        | 50.2         | 2,151.1        | 48.2         | 2,145.8        | 48.5         | 2,476.6        | 52.9         | 2,631.2        | 54.6         |
| Other State Aid             | 253.8          | 6.3          | 341.2          | 8.0          | 411.6          | 9.2          | 63.2           | 1.4          | 60.6           | 1.3          | 41.4           | 0.9          |
| Income Surtaxes             | 64.8           | 1.6          | 70.2           | 1.6          | 76.4           | 1.7          | 81.9           | 1.9          | 84.5           | 1.8          | 85.4           | 1.8          |
| Federal/Other Miscellaneous | 493.6          | 12.2         | 507.1          | 11.9         | 553.8          | 12.4         | 814.9          | 18.4         | 710.2          | 15.2         | 643.2          | 13.4         |
| <b>Total Funds</b>          | <b>4,036.0</b> | <b>100.0</b> | <b>4,273.7</b> | <b>100.0</b> | <b>4,463.3</b> | <b>100.0</b> | <b>4,424.9</b> | <b>100.0</b> | <b>4,680.4</b> | <b>100.0</b> | <b>4,816.2</b> | <b>100.0</b> |

Formula (Weighted) Enrollment  
Actual Fall Enrollment

551,016  
482,584

553,016  
474,227

550,510  
473,493

551,107  
473,504

|                             | Actual 12/13   |              | Actual 13/14   |              | Actual 14/15   |              | Actual 15/16   |              | Estimated 16/17 |              | Estimated 17/18 |              |
|-----------------------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|-----------------|--------------|-----------------|--------------|
|                             | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars         | Percent      | Dollars         | Percent      |
| Uniform Property Taxes      | 729.7          | 15.0         | 759.3          | 15.4         | 774.2          | 15.0         | 792.4          | 14.9         | 827.8           | 15.0         | 862.1           | 15.3         |
| Additional Property Taxes   | 581.1          | 12.0         | 578.6          | 11.7         | 575.1          | 11.1         | 587.9          | 11.0         | 593.5           | 10.8         | 612.7           | 10.9         |
| ISL Property Taxes          | 104.2          | 2.1          | 114.5          | 2.3          | 119.5          | 2.3          | 128.0          | 2.4          | 133.9           | 2.4          | 138.1           | 2.5          |
| State Foundation Aid        | 2,661.1        | 54.8         | 2,725.6        | 55.3         | 2,873.8        | 55.6         | 2,959.2        | 55.5         | 3,099.1         | 56.2         | 3,189.4         | 56.8         |
| Other State Aid             | 99.6           | 2.1          | 60.1           | 1.2          | 123.0          | 2.4          | 146.2          | 2.7          | 143.2           | 2.6          | 94.1            | 1.7          |
| Income Surtaxes             | 85.9           | 1.8          | 85.7           | 1.7          | 92.2           | 1.8          | 89.2           | 1.7          | 90.4            | 1.6          | 91.4            | 1.6          |
| Federal/Other Miscellaneous | 598.9          | 12.3         | 606.1          | 12.3         | 614.6          | 11.9         | 630.7          | 11.8         | 630.7           | 11.4         | 630.7           | 11.2         |
| <b>Total Funds</b>          | <b>4,860.5</b> | <b>100.0</b> | <b>4,929.9</b> | <b>100.0</b> | <b>5,172.3</b> | <b>100.0</b> | <b>5,333.5</b> | <b>100.0</b> | <b>5,518.6</b>  | <b>100.0</b> | <b>5,618.4</b>  | <b>100.0</b> |

Formula (Weighted) Enrollment  
Actual Fall Enrollment

549,157  
476,245

550,466  
478,921

553,160  
480,772

559,535  
485,147

563,424

Source: Iowa Department of Management

# STATE OF IOWA

## HISTORY OF APPROPRIABLE RECEIPTS

(IN \$ THOUSANDS)

|                                        | 2008             | 2009             | 2010             | 2011             | 2012             | 2013             | 2014             | 2015             | 2016             | 2017             |
|----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>SPECIAL TAXES:</b>                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Personal Income Tax                    | 3,359,666        | 3,330,664        | 3,235,929        | 3,461,734        | 3,634,281        | 4,083,903        | 3,974,838        | 4,207,250        | 4,355,435        | 4,488,935        |
| Sales/Use Tax                          | 2,000,246        | 2,327,443        | 2,293,032        | 2,381,395        | 2,505,299        | 2,547,603        | 2,642,332        | 2,753,080        | 2,810,661        | 2,812,336        |
| Corporation Income Tax                 | 483,793          | 416,467          | 389,337          | 394,512          | 520,719          | 555,289          | 549,581          | 576,279          | 520,532          | 549,704          |
| Inheritance Tax                        | 78,435           | 75,446           | 67,426           | 66,395           | 77,645           | 86,809           | 91,034           | 86,977           | 91,780           | 86,193           |
| Insurance Premium Tax                  | 111,653          | 90,028           | 88,571           | 97,098           | 101,406          | 104,885          | 105,532          | 109,633          | 119,675          | 114,808          |
| Cigarette & Tobacco Taxes              | 250,704          | 238,801          | 232,073          | 227,305          | 119,432          | 121,397          | 1,410            | (5)              | 4                | -                |
| Beer & Liquor Taxes                    | 14,509           | 14,663           | 14,405           | 14,340           | 14,236           | 14,522           | 14,127           | 14,460           | 14,100           | 13,940           |
| Franchise Tax                          | 37,583           | 33,644           | 31,623           | 36,323           | 41,486           | 42,904           | 42,918           | 46,949           | 52,036           | 53,798           |
| Miscellaneous Taxes                    | 958              | 2,426            | (431)            | 1,046            | 1,085            | 1,146            | 1,225            | 1,395            | 1,467            | 1,386            |
| <b>TOTAL SPECIAL TAXES</b>             | <b>6,337,547</b> | <b>6,529,582</b> | <b>6,351,965</b> | <b>6,680,148</b> | <b>7,015,589</b> | <b>7,558,458</b> | <b>7,422,997</b> | <b>7,796,018</b> | <b>7,965,690</b> | <b>8,101,100</b> |
| Percentage Increase                    | 9.6%             | 3.0%             | -2.7%            | 5.2%             | 5.0%             | 7.7%             | -1.8%            | 5.0%             | 2.2%             | 1.7%             |
| <b>OTHER RECEIPTS</b>                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Institutional Payments                 | 14,946           | 15,441           | 14,824           | 9,963            | 12,984           | 14,325           | 12,774           | 15,506           | 12,088           | 11,523           |
| Liquor Transfers                       | 72,427           | 85,520           | 80,335           | 89,318           | 94,601           | 96,049           | 96,630           | 108,397          | 112,273          | 116,041          |
| Interest                               | 25,294           | 14,575           | 4,029            | 2,990            | 2,449            | 2,627            | 3,376            | 3,656            | 4,125            | 2,262            |
| Fees                                   | 82,064           | 77,734           | 47,825           | 30,133           | 29,129           | 29,121           | 28,843           | 27,772           | 28,048           | 25,355           |
| Judicial Revenue                       | 89,987           | 98,839           | 108,628          | 101,549          | 113,830          | 107,988          | 103,972          | 99,883           | 97,683           | 94,315           |
| Miscellaneous Receipts                 | 36,062           | 39,804           | 37,811           | 38,396           | 37,730           | 39,855           | 43,368           | 39,689           | 42,732           | 60,568           |
| Racing & Gaming Receipts               | 60,000           | 60,000           | 66,000           | 66,000           | 66,000           | 40,000           | -                | -                | -                | -                |
| <b>TOTAL OTHER RECEIPTS</b>            | <b>380,780</b>   | <b>391,913</b>   | <b>359,452</b>   | <b>338,349</b>   | <b>356,723</b>   | <b>329,965</b>   | <b>288,963</b>   | <b>294,903</b>   | <b>296,949</b>   | <b>310,064</b>   |
|                                        | 7.6%             | 2.9%             | -8.3%            | -5.9%            | 5.4%             | -7.5%            | -12.4%           | 2.1%             | 0.7%             | 4.4%             |
| <b>Accruals</b>                        | (22,695)         | 16,909           | 13,051           | 15,040           | 61,266           | 13,042           | (16,164)         | 19,588           | 14,234           | 73,577           |
| <b>Refunds</b>                         | (674,783)        | (803,947)        | (859,129)        | (825,992)        | (820,595)        | (830,504)        | (955,255)        | (967,888)        | (1,018,286)      | (1,059,834)      |
| <b>School Infrastructure Transfer</b>  | -                | (385,517)        | (372,525)        | (394,093)        | (410,596)        | (419,169)        | (440,422)        | (450,532)        | (466,891)        | (460,443)        |
| <b>Transfers</b>                       | 63,659           | 185,002          | 140,933          | 85,614           | 108,740          | 116,945          | 188,950          | 127,638          | 129,443          | 275,556          |
| <b>TOTAL NET APPROPRIABLE RECEIPTS</b> | <b>6,084,508</b> | <b>5,933,942</b> | <b>5,633,747</b> | <b>5,899,066</b> | <b>6,311,127</b> | <b>6,768,737</b> | <b>6,489,069</b> | <b>6,819,727</b> | <b>6,921,139</b> | <b>7,240,020</b> |
| Percentage Increase                    | 7.8%             | -2.5%            | -5.1%            | 4.7%             | 7.0%             | 7.3%             | -4.1%            | 5.1%             | 1.5%             | 4.6%             |

Source: Iowa Department of Management

## State of Iowa

### General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                             | FY 2017<br>Actual    | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-----------------------------------------|----------------------|----------------------------|----------------------------------|--------------------------------------|
| Administration and Regulation           | 591,651,705          | 622,957,516                | 719,189,403                      | 650,202,944                          |
| Agriculture and Natural Resources       | 35,852,551           | 34,844,583                 | 45,069,583                       | 34,682,522                           |
| Economic Development                    | 41,299,457           | 38,441,265                 | 38,441,265                       | 39,866,346                           |
| Education                               | 4,081,737,700        | 4,100,439,099              | 4,131,910,960                    | 4,167,971,815                        |
| Human Services                          | 1,794,276,970        | 1,766,471,831              | 1,865,189,416                    | 1,831,745,061                        |
| Justice System                          | 503,885,844          | 503,809,537                | 505,888,613                      | 501,415,586                          |
| Judicial Branch                         | 178,786,612          | 178,786,612                | 192,627,327                      | 183,930,088                          |
| Legislative Branch                      | 36,013,710           | 31,870,000                 | 37,000,000                       | 36,712,681                           |
| <b>Total General Fund Appropriation</b> | <b>7,263,504,549</b> | <b>7,277,620,443</b>       | <b>7,535,316,567</b>             | <b>7,446,527,043</b>                 |



# State of Iowa

## General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                          | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>ADMINISTRATION AND REGULATION</b>                 |                   |                            |                                  |                                      |
| <b>Administrative Services</b>                       |                   |                            |                                  |                                      |
| Administrative Services, Dept.                       | 3,872,647         | 3,629,496                  | 3,629,496                        | 3,566,936                            |
| Terrace Hill Operations                              | 385,933           | 386,660                    | 386,660                          | 386,660                              |
| Utilities                                            | 2,509,649         | 2,447,360                  | 3,163,102                        | 2,899,231                            |
| <b>Total Administrative Services</b>                 | <b>6,768,229</b>  | <b>6,463,516</b>           | <b>7,179,258</b>                 | <b>6,852,827</b>                     |
| <b>State Accounting Trust Accounts</b>               |                   |                            |                                  |                                      |
| Federal Cash Management Standing                     | -                 | 54,182                     | 54,182                           | 54,182                               |
| Unemployment Compensation-State Standing             | 370,440           | 421,655                    | 421,655                          | 421,655                              |
| <b>Total State Accounting Trust Accounts</b>         | <b>370,440</b>    | <b>475,837</b>             | <b>475,837</b>                   | <b>475,837</b>                       |
| <b>Auditor Of State</b>                              |                   |                            |                                  |                                      |
| Auditor of State - General Office                    | 929,617           | 894,255                    | 894,255                          | 886,193                              |
| <b>Total Auditor Of State</b>                        | <b>929,617</b>    | <b>894,255</b>             | <b>894,255</b>                   | <b>886,193</b>                       |
| <b>Campaign Finance Disclosure Commission</b>        |                   |                            |                                  |                                      |
| Iowa Ethics & Campaign Disclosure Board              | 547,501           | 547,501                    | 597,501                          | 597,501                              |
| <b>Total Campaign Finance Disclosure Commission</b>  | <b>547,501</b>    | <b>547,501</b>             | <b>597,501</b>                   | <b>597,501</b>                       |
| <b>Alcoholic Beverages</b>                           |                   |                            |                                  |                                      |
| Alcoholic Beverages Operations                       | 1,201,153         | 1,005,461                  | 1,005,461                        | 996,391                              |
| <b>Total Alcoholic Beverages</b>                     | <b>1,201,153</b>  | <b>1,005,461</b>           | <b>1,005,461</b>                 | <b>996,391</b>                       |
| <b>Professional Licensing &amp; Regulation</b>       |                   |                            |                                  |                                      |
| Professional Licensing Bureau                        | 443,655           | 373,626                    | 373,626                          | 370,263                              |
| <b>Total Professional Licensing &amp; Regulation</b> | <b>443,655</b>    | <b>373,626</b>             | <b>373,626</b>                   | <b>370,263</b>                       |

## State of Iowa

### General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|--------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Executive Council</b>                   |                   |                            |                                  |                                      |
| Court Costs                                | 269,830           | 57,232                     | 57,232                           | 56,455                               |
| Drainage Assessment                        | 163,717           | 19,367                     | 19,367                           | 19,367                               |
| Public Improvements                        | -                 | 9,575                      | 9,575                            | 9,575                                |
| <b>Total Executive Council</b>             | <b>433,547</b>    | <b>86,174</b>              | <b>86,174</b>                    | <b>85,397</b>                        |
| <b>Governor's Office</b>                   |                   |                            |                                  |                                      |
| Governor/Lt. Governor's Office             | 2,160,842         | 2,074,842                  | 2,074,842                        | 2,053,954                            |
| Governor's Office Transition               | -                 | 150,000                    | -                                | -                                    |
| Presidential Electors                      | 651               | -                          | -                                | -                                    |
| Terrace Hill Quarters                      | 92,631            | 92,070                     | 92,070                           | 92,070                               |
| <b>Total Governor's Office</b>             | <b>2,254,124</b>  | <b>2,316,912</b>           | <b>2,166,912</b>                 | <b>2,146,024</b>                     |
| <b>Office of Drug Control Policy</b>       |                   |                            |                                  |                                      |
| Drug Policy Coordinator                    | 237,333           | 228,305                    | 228,305                          | 226,247                              |
| <b>Total Office of Drug Control Policy</b> | <b>237,333</b>    | <b>228,305</b>             | <b>228,305</b>                   | <b>226,247</b>                       |
| <b>Human Rights, Department of</b>         |                   |                            |                                  |                                      |
| Community Advocacy and Services            | 1,016,404         | 965,584                    | 965,584                          | 956,883                              |
| Criminal & Juvenile Justice                | 1,187,833         | 1,187,833                  | 1,187,833                        | 1,177,121                            |
| Human Rights Administration                | 211,824           | 201,233                    | 201,233                          | 199,418                              |
| <b>Total Human Rights, Department of</b>   | <b>2,416,061</b>  | <b>2,354,650</b>           | <b>2,354,650</b>                 | <b>2,333,422</b>                     |

# State of Iowa

## General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                           | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Inspections &amp; Appeals, Department of</b>       |                   |                            |                                  |                                      |
| Administration Division                               | 524,632           | 516,234                    | 516,234                          | 511,559                              |
| Administrative Hearings Div.                          | 653,276           | 631,520                    | 631,520                          | 625,808                              |
| Child Advocacy Board                                  | 2,578,968         | 2,493,081                  | 2,493,081                        | 2,470,615                            |
| Employment Appeal Board                               | 40,619            | 39,266                     | 39,266                           | 38,912                               |
| Food and Consumer Safety                              | 573,934           | 554,821                    | 554,821                          | 549,799                              |
| Health Facilities Division                            | 4,899,541         | 4,727,300                  | 4,727,300                        | 4,684,724                            |
| Investigations Division                               | 2,475,820         | 2,393,368                  | 2,393,368                        | 2,371,799                            |
| <b>Total Inspections &amp; Appeals, Department of</b> | <b>11,746,790</b> | <b>11,355,590</b>          | <b>11,355,590</b>                | <b>11,253,216</b>                    |
| <b>Public Defender</b>                                |                   |                            |                                  |                                      |
| Indigent Defense Appropriation                        | 33,901,929        | 33,444,448                 | 33,444,448                       | 37,444,448                           |
| Public Defender                                       | 25,724,762        | 26,182,243                 | 26,182,243                       | 26,946,202                           |
| <b>Total Public Defender</b>                          | <b>59,626,691</b> | <b>59,626,691</b>          | <b>59,626,691</b>                | <b>64,390,650</b>                    |
| <b>Management, Department of</b>                      |                   |                            |                                  |                                      |
| Appeal Board Claims                                   | 4,712,826         | 3,000,000                  | 3,000,000                        | 3,000,000                            |
| Cash Reserve Fund Appropriation                       | -                 | 20,000,000                 | 111,100,000                      | 55,550,000                           |
| Department of Management Operations                   | 2,510,018         | 2,510,018                  | 2,510,018                        | 2,487,389                            |
| Economic Emergency Fund Appropriation                 | -                 | 13,000,000                 | -                                | -                                    |
| Special Olympics Fund                                 | 100,000           | 100,000                    | 100,000                          | 100,000                              |
| Technology Reinvestment Fund Appropriation            | -                 | -                          | 17,500,000                       | -                                    |
| <b>Total Management, Department of</b>                | <b>7,322,844</b>  | <b>38,610,018</b>          | <b>134,210,018</b>               | <b>61,137,389</b>                    |
| <b>Public Information Board</b>                       |                   |                            |                                  |                                      |
| Iowa Public Information Board                         | 273,198           | 323,198                    | 339,343                          | 339,343                              |
| <b>Total Public Information Board</b>                 | <b>273,198</b>    | <b>323,198</b>             | <b>339,343</b>                   | <b>339,343</b>                       |

# State of Iowa

## General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                        | FY 2017<br>Actual  | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|----------------------------------------------------|--------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Revenue, Department of</b>                      |                    |                            |                                  |                                      |
| Ag Land Tax Credit                                 | 39,058,133         | 39,100,000                 | 39,100,000                       | 39,100,000                           |
| Business Property Tax Credit                       | 125,000,000        | 125,000,000                | 125,000,000                      | 125,000,000                          |
| Commercial and Industrial Property Tax Replacement | 152,094,149        | 152,114,544                | 152,114,544                      | 152,114,544                          |
| Elderly & Disabled Property Tax Credit             | 23,075,388         | 24,690,028                 | 24,690,028                       | 24,690,028                           |
| Homestead Tax Credit Aid                           | 135,370,621        | 135,071,538                | 135,071,538                      | 135,071,538                          |
| Military Service Tax Refunds                       | 1,955,349          | 1,961,234                  | 1,961,234                        | 1,961,234                            |
| Printing Cigarette Stamps                          | 1,382              | 124,652                    | 124,652                          | 124,652                              |
| Revenue, Department of                             | 16,588,753         | 15,692,753                 | 15,692,753                       | 15,549,996                           |
| Tobacco Products Tax Refund                        | 0                  | -                          | -                                | -                                    |
| Tobacco Reporting Requirements                     | 18,416             | 17,525                     | 17,525                           | 17,525                               |
| <b>Total Revenue, Department of</b>                | <b>493,162,191</b> | <b>493,772,274</b>         | <b>493,772,274</b>               | <b>493,629,517</b>                   |
| <b>Secretary of State</b>                          |                    |                            |                                  |                                      |
| Elections/Voter Reg                                | 1,425,518          | 2,125,518                  | 2,125,518                        | 2,125,518                            |
| Secretary of State-Business Services               | 1,425,518          | 1,371,292                  | 1,371,292                        | 1,339,767                            |
| <b>Total Secretary of State</b>                    | <b>2,851,036</b>   | <b>3,496,810</b>           | <b>3,496,810</b>                 | <b>3,465,285</b>                     |
| <b>Treasurer of State</b>                          |                    |                            |                                  |                                      |
| Treasurer - General Office                         | 1,067,296          | 1,026,698                  | 1,026,698                        | 1,017,442                            |
| <b>Total Treasurer of State</b>                    | <b>1,067,296</b>   | <b>1,026,698</b>           | <b>1,026,698</b>                 | <b>1,017,442</b>                     |
| <b>TOTAL ADMINISTRATION AND REGULATION</b>         | <b>591,651,706</b> | <b>622,957,516</b>         | <b>719,189,403</b>               | <b>650,202,944</b>                   |

# State of Iowa

## General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                    | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>AGRICULTURE AND NATURAL RESOURCES</b>       |                   |                            |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>        |                   |                            |                                  |                                      |
| Agricultural Education                         | 25,000            | 25,000                     | 25,000                           | 25,000                               |
| Farmers with Disabilities                      | 130,000           | 130,000                    | 130,000                          | 130,000                              |
| Foreign Animal Disease                         | -                 | 100,000                    | 250,000                          | 250,000                              |
| GF-Administrative Division                     | 17,150,343        | 17,640,576                 | 17,640,576                       | 17,451,888                           |
| GF-Ag Drainage Wells                           | -                 | -                          | 1,875,000                        | -                                    |
| Iowa Emergency Food Purchase Program           | 100,000           | -                          | -                                | -                                    |
| Local Food and Farm                            | 75,000            | 75,000                     | 75,000                           | 75,000                               |
| Milk Inspections                               | 189,196           | 189,196                    | 189,196                          | 189,196                              |
| Renewable Fuels Infrastructure Program         | -                 | -                          | 3,000,000                        | -                                    |
| Water Quality Initiative                       | 4,320,201         | 3,000,000                  | 8,200,000                        | 3,000,000                            |
| <b>Total Agriculture and Land Stewardship</b>  | <b>21,989,740</b> | <b>21,159,772</b>          | <b>31,384,772</b>                | <b>21,121,084</b>                    |
| <b>Natural Resources</b>                       |                   |                            |                                  |                                      |
| Floodplain Management Program                  | 1,885,000         | 1,885,000                  | 1,885,000                        | 1,885,000                            |
| Forestry Health Management GF                  | 470,000           | 500,000                    | 500,000                          | 500,000                              |
| GF-Natural Resources Operations                | 11,507,811        | 11,299,811                 | 11,299,811                       | 11,176,438                           |
| <b>Total Natural Resources</b>                 | <b>13,862,811</b> | <b>13,684,811</b>          | <b>13,684,811</b>                | <b>13,561,438</b>                    |
| <b>TOTAL AGRICULTURE AND NATURAL RESOURCES</b> | <b>35,852,551</b> | <b>34,844,583</b>          | <b>45,069,583</b>                | <b>34,682,522</b>                    |

# State of Iowa

## General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                  | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|----------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>ECONOMIC DEVELOPMENT</b>                  |                   |                            |                                  |                                      |
| <b>Cultural Affairs, Department of</b>       |                   |                            |                                  |                                      |
| Administrative Division - Cultural Affairs   | 168,637           | 168,637                    | 168,637                          | 162,600                              |
| Archiving Former Governor's Papers           | 65,933            | -                          | -                                | -                                    |
| Arts Council                                 | 1,192,188         | 1,192,188                  | 1,192,188                        | 1,181,500                            |
| Community Cultural Grants                    | 172,090           | 172,090                    | 172,090                          | 172,090                              |
| County Endowment Funding - DCA Grants        | 416,702           | 416,702                    | 416,702                          | 416,702                              |
| Cultural Trust Grants                        | -                 | 25,000                     | 25,000                           | 25,000                               |
| Great Places GF                              | 150,000           | 150,000                    | 150,000                          | 150,000                              |
| Historical Division                          | 2,987,600         | 2,977,797                  | 2,977,797                        | 2,948,807                            |
| Historic Sites                               | 426,398           | 426,398                    | 426,398                          | 426,398                              |
| Records Center Rent - GF                     | 227,243           | 227,243                    | 227,243                          | 221,065                              |
| <b>Total Cultural Affairs, Department of</b> | <b>5,806,791</b>  | <b>5,756,055</b>           | <b>5,756,055</b>                 | <b>5,704,162</b>                     |
| <b>Economic Development Authority</b>        |                   |                            |                                  |                                      |
| Councils of Governments (COGs) Assistance    | 190,000           | 175,000                    | 175,000                          | 173,250                              |
| Economic Development Approp                  | 14,485,192        | 13,400,000                 | 13,400,000                       | 13,280,419                           |
| ICVS-Promise                                 | 175,513           | 168,201                    | 168,201                          | 166,519                              |
| Registered Apprenticeship Program            | -                 | -                          | -                                | 1,000,000                            |
| Tourism marketing - Adjusted Gross Receipts  | 1,067,800         | 900,000                    | 900,000                          | 891,000                              |
| World Food Prize                             | 712,500           | 400,000                    | 400,000                          | 400,000                              |
| <b>Total Economic Development Authority</b>  | <b>16,631,005</b> | <b>15,043,201</b>          | <b>15,043,201</b>                | <b>15,911,188</b>                    |
| <b>Iowa Finance Authority</b>                |                   |                            |                                  |                                      |
| Rent Subsidy Program                         | 658,000           | 658,000                    | 658,000                          | 658,000                              |
| <b>Total Iowa Finance Authority</b>          | <b>658,000</b>    | <b>658,000</b>             | <b>658,000</b>                   | <b>658,000</b>                       |

# State of Iowa

## General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                    | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Iowa Workforce Development</b>              |                   |                            |                                  |                                      |
| Employee Misclassification                     | 435,458           | 429,631                    | 429,631                          | 279,631                              |
| Future Ready Iowa Coordinator                  | -                 | -                          | -                                | 150,000                              |
| Future Ready Iowa Marketing                    | -                 | -                          | -                                | 350,000                              |
| I3 State Accounting System                     | 274,819           | 228,822                    | 228,822                          | 228,822                              |
| IWD General Fund - Operations                  | 3,762,097         | 3,491,252                  | 3,491,252                        | 3,471,252                            |
| IWD Workers Comp Operations (GF)               | 3,259,044         | 3,259,044                  | 3,259,044                        | 3,259,044                            |
| Offender Reentry Program                       | 298,464           | 287,158                    | 287,158                          | 387,158                              |
| Summer Youth Work Pilot                        | -                 | -                          | -                                | 250,000                              |
| Workforce Development Field Offices            | 8,845,650         | 7,945,650                  | 7,945,650                        | 7,874,637                            |
| <b>Total Iowa Workforce Development</b>        | <b>16,875,532</b> | <b>15,641,557</b>          | <b>15,641,557</b>                | <b>16,250,544</b>                    |
| <b>Public Employment Relations Board</b>       |                   |                            |                                  |                                      |
| PER Board - General Office                     | 1,328,129         | 1,342,452                  | 1,342,452                        | 1,342,452                            |
| <b>Total Public Employment Relations Board</b> | <b>1,328,129</b>  | <b>1,342,452</b>           | <b>1,342,452</b>                 | <b>1,342,452</b>                     |
| <b>TOTAL ECONOMIC DEVELOPMENT</b>              | <b>41,299,457</b> | <b>38,441,265</b>          | <b>38,441,265</b>                | <b>39,866,346</b>                    |

## State of Iowa

### General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                  | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|--------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>EDUCATION</b>                                             |                   |                            |                                  |                                      |
| <b>Blind, Department of</b>                                  |                   |                            |                                  |                                      |
| Audio Information Services                                   | 52,000            | -                          | -                                | -                                    |
| Department for the Blind                                     | 2,273,837         | 2,187,342                  | 2,187,342                        | 2,167,622                            |
| <b>Total Blind, Department of</b>                            | <b>2,325,837</b>  | <b>2,187,342</b>           | <b>2,187,342</b>                 | <b>2,167,622</b>                     |
| <b>College Student Aid Commission</b>                        |                   |                            |                                  |                                      |
| All Iowa Opportunity Foster Care Grant Program               | 454,057           | -                          | -                                | -                                    |
| All Iowa Opportunity Scholarships                            | 2,840,854         | 2,840,854                  | 2,840,854                        | 2,840,854                            |
| Barber and Cosmetology Arts & Sciences Tuition Grant Program | 36,938            | -                          | -                                | -                                    |
| College Aid Commission                                       | 431,896           | 429,279                    | 429,279                          | 429,279                              |
| Des Moines University Programs                               | 400,973           | 400,973                    | 400,973                          | 400,973                              |
| Health Care-Related Loan Program                             | -                 | 200,000                    | 200,000                          | 200,000                              |
| National Guard Benefits Program                              | 2,100,000         | 3,100,000                  | 4,879,600                        | 4,879,600                            |
| Registered Nurse and Nurse Educator Loan Forgiveness Program | 80,852            | -                          | -                                | -                                    |
| Rural Iowa Primary Care Loan Repayment Program               | 1,209,016         | 1,124,502                  | 1,600,000                        | 1,124,502                            |
| Rural Nurse/PA Loan Program                                  | 84,806            | -                          | -                                | -                                    |
| Teacher Shortage Loan Forgiveness Program                    | 392,452           | 200,000                    | 200,000                          | 105,828                              |
| Teach Iowa Scholars                                          | 400,000           | 400,000                    | 400,000                          | 400,000                              |
| Tuition Grant - For-Profit                                   | 1,975,000         | 1,500,000                  | 1,500,000                        | 1,522,500                            |
| Tuition Grant Program-Standing                               | 48,939,681        | 46,630,951                 | 48,939,681                       | 47,330,415                           |
| Vocational Technical Tuition Grant                           | 2,250,185         | 1,750,185                  | 2,250,185                        | 1,750,185                            |
| <b>Total College Student Aid Commission</b>                  | <b>61,596,710</b> | <b>58,576,744</b>          | <b>63,640,572</b>                | <b>60,984,136</b>                    |
| <b>Education, Department of</b>                              |                   |                            |                                  |                                      |
| Administration                                               | 5,964,047         | 5,964,047                  | 6,089,047                        | 6,089,047                            |
| Administrator Mentoring/Coaching and Support System          | 289,441           | -                          | -                                | -                                    |
| Area Education Agency Distribution                           | 962,500           | -                          | -                                | -                                    |



# State of Iowa

## General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                 | FY 2017     | FY 2018         | FY 2019            | FY 2019                |
|-------------------------------------------------------------|-------------|-----------------|--------------------|------------------------|
|                                                             | Actual      | Budget Estimate | Department Request | Governor's Recommended |
| Area Education Agency Support System                        | 1,000,000   | -               | -                  | -                      |
| Attendance Center Performance/Website & Data System Support | 237,500     | 250,000         | 250,000            | 250,000                |
| Career and Technical Education Administration               | 598,197     | 598,197         | 598,197            | 598,197                |
| Child Development                                           | 12,133,464  | 10,730,000      | 10,730,000         | 10,575,370             |
| Comm College Salaries                                       | 500,000     | -               | -                  | -                      |
| Community College State General Aid                         | 199,540,605 | 201,190,889     | 201,190,889        | 202,394,955            |
| Competency-Based Education                                  | 338,000     | -               | -                  | -                      |
| Computer Science Professional Development Incentive Fund    | -           | -               | 500,000            | 500,000                |
| Early Childhood Iowa Family Support and Parent Education    | 11,900,768  | -               | -                  | -                      |
| Early Childhood Iowa Preschool Tuition Assistance           | 5,225,294   | -               | -                  | -                      |
| Early Childhood Iowa - School Ready                         | 5,180,009   | 22,162,799      | 22,162,799         | 22,162,799             |
| Early Head Start Projects                                   | 600,000     | 574,500         | 574,500            | 574,500                |
| Early Warning System for Literacy                           | 1,915,000   | 1,915,000       | 1,915,000          | 1,915,000              |
| English Language Literacy Grant Program                     | 481,250     | -               | -                  | -                      |
| Enrich Iowa Libraries                                       | 2,477,694   | 2,464,823       | 2,464,823          | 2,464,823              |
| Fine Arts Beginning Teacher Mentoring Program               | 25,000      | -               | -                  | -                      |
| Iowa On-Line Initiative                                     | -           | -               | 500,000            | 500,000                |
| Iowa Reading Research Center                                | 962,500     | 957,500         | 1,257,500          | 1,257,500              |
| Jobs For America's Grads                                    | 700,000     | 666,188         | 666,188            | 1,666,188              |
| LEA Assessment                                              | -           | -               | 8,000,000          | 5,000,000              |
| Midwestern Higher Education Compact                         | 100,000     | 115,000         | 115,000            | 115,000                |
| Online State Job Posting System                             | 230,000     | 230,000         | 230,000            | 230,000                |
| Program and Common Course Numbering Management System       | -           | -               | 180,000            | -                      |
| Regional Telecommunications Councils                        | 992,913     | -               | -                  | -                      |
| Sac and Fox Indian Settlement Education                     | 96,250      | 95,750          | 95,750             | 95,750                 |
| School Food Service                                         | 2,176,797   | 2,176,797       | 2,176,797          | 2,176,797              |
| Secondary Career and Technical Education                    | 2,630,134   | 2,630,134       | 2,630,134          | 2,630,134              |

# State of Iowa

## General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                           | FY 2017<br>Actual    | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-------------------------------------------------------|----------------------|----------------------------|----------------------------------|--------------------------------------|
| Special Education Services Birth to 3                 | 1,721,400            | 1,721,400                  | 1,721,400                        | 1,721,400                            |
| State Foundation School Aid                           | 3,089,422,722        | 3,179,629,446              | 3,183,379,025                    | 3,233,675,665                        |
| State Library                                         | 2,530,063            | 2,530,063                  | 2,530,063                        | 2,530,063                            |
| Statewide Clearinghouse to Expand Work-Based Learning | -                    | -                          | -                                | 250,000                              |
| Successful Progression for Early Readers              | 8,000,000            | 7,824,782                  | 7,824,782                        | 7,824,782                            |
| Summer Joint Enrollment Program                       | -                    | -                          | -                                | 600,000                              |
| Teacher Quality/Student Achievement                   | 55,184,351           | 3,395,667                  | 3,495,667                        | 2,965,467                            |
| Textbook Services For Nonpublic                       | 650,214              | 650,214                    | 650,214                          | 650,214                              |
| Transportation Nonpublic Students                     | 8,282,035            | 8,197,091                  | 8,197,091                        | 8,197,091                            |
| <b>Total Education, Department of</b>                 | <b>3,423,048,148</b> | <b>3,456,670,287</b>       | <b>3,470,124,866</b>             | <b>3,519,610,742</b>                 |
| <b>Vocational Rehabilitation</b>                      |                      |                            |                                  |                                      |
| Entrepreneurs with Disabilities Program               | 145,535              | 138,506                    | 138,506                          | 138,506                              |
| Independent Living                                    | 89,128               | 84,823                     | 84,823                           | 84,823                               |
| Independent Living Center Grant                       | 90,294               | 86,457                     | 86,457                           | 86,457                               |
| Iowa Vocational Rehabilitation Services               | 5,849,338            | 5,625,675                  | 5,732,380                        | 5,677,908                            |
| Vocational Rehabilitation Maintenance of Effort       | -                    | 106,705                    | -                                | -                                    |
| <b>Total Vocational Rehabilitation</b>                | <b>6,174,295</b>     | <b>6,042,166</b>           | <b>6,042,166</b>                 | <b>5,987,694</b>                     |
| <b>Iowa Public Television</b>                         |                      |                            |                                  |                                      |
| Iowa Public Television                                | 7,873,846            | 7,589,415                  | 7,736,915                        | 7,520,994                            |
| <b>Total Iowa Public Television</b>                   | <b>7,873,846</b>     | <b>7,589,415</b>           | <b>7,736,915</b>                 | <b>7,520,994</b>                     |
| <b>Regents, Board of</b>                              |                      |                            |                                  |                                      |
| BOR - Board Office                                    | 794,714              | 794,714                    | 794,714                          | 785,766                              |
| BOR - Iowa Public Radio                               | 391,568              | 359,264                    | 359,264                          | 355,219                              |
| BOR - Northwest Iowa Regents Resource Center          | 96,114               | -                          | -                                | -                                    |
| BOR - Quad Cities Graduate Study Center               | 5,000                | -                          | -                                | -                                    |
| BOR - Regents Resource Centers                        | -                    | 278,848                    | 278,848                          | 275,708                              |
| BOR - Southwest Iowa Resource Center                  | 182,734              | -                          | -                                | -                                    |

# State of Iowa

## General Fund Appropriations

### FY 2019 Governor's Recommendations

| DESCRIPTION                                        | FY 2017     | FY 2018         | FY 2019            | FY 2019                |
|----------------------------------------------------|-------------|-----------------|--------------------|------------------------|
|                                                    | Actual      | Budget Estimate | Department Request | Governor's Recommended |
| FY 19 Regents Increase                             | -           | -               | -                  | 7,250,194              |
| IBS - Iowa Braille and Sight Saving School         | 4,053,893   | 4,126,495       | 4,291,555          | 4,188,393              |
| ISD/IBS - Licensed Classroom Teachers              | 82,049      | -               | -                  | -                      |
| ISD/IBS - Regional Academy                         | -           | -               | 245,000            | -                      |
| ISD/IBS - Tuition and Transportation               | 11,763      | -               | -                  | -                      |
| ISD - Iowa School for the Deaf                     | 9,723,215   | 9,897,351       | 10,293,245         | 10,045,811             |
| ISU - Agricultural Experiment Station              | 29,886,877  | 29,886,877      | 29,886,877         | 29,550,367             |
| ISU - Cooperative Extension                        | 18,266,722  | 18,266,722      | 18,266,722         | 18,061,049             |
| ISU - General University                           | 175,409,852 | 172,874,861     | 172,874,861        | 170,928,385            |
| ISU - Iowa Nutrient Research Center                | 1,325,000   | -               | -                  | -                      |
| ISU - Leopold Center                               | 397,417     | -               | -                  | -                      |
| ISU - Livestock Disease Research                   | 172,844     | 172,844         | 172,844            | 170,898                |
| ISU - Small Business Development Centers           | 101,000     | -               | -                  | -                      |
| ISU - Undergraduate Resident Financial Aid Program | -           | -               | 5,000,000          | -                      |
| ISU - Veterinary Diagnostic Laboratory             | 4,000,000   | 4,000,000       | 4,000,000          | 3,954,962              |
| SUI - Biocatalysis                                 | 723,727     | 723,727         | 723,727            | 715,578                |
| SUI - Family Practice Program                      | 1,788,265   | 1,788,265       | 1,788,265          | 1,768,130              |
| SUI - General University                           | 222,985,505 | 216,759,067     | 216,759,067        | 214,318,479            |
| SUI - Hygienic Laboratory                          | 4,402,615   | 4,402,615       | 4,402,615          | 4,353,044              |
| SUI - Iowa Flood Center                            | 1,500,000   | 1,200,000       | 1,200,000          | 1,186,489              |
| SUI - Iowa Online Advanced Placement Academy       | 481,849     | 481,849         | 481,849            | 476,424                |
| SUI - Oakdale Campus                               | 2,186,558   | 2,186,558       | 2,186,558          | 2,161,939              |
| SUI - Primary Health Care                          | 648,930     | 648,930         | 648,930            | 641,623                |
| SUI - Specialized Children Health Services         | 659,456     | 659,456         | 659,456            | 652,031                |
| SUI - State of Iowa Birth Defects Registry         | 38,288      | 38,288          | 38,288             | 37,857                 |
| SUI - State of Iowa Cancer Registry                | 149,051     | 149,051         | 149,051            | 147,373                |
| SUI - Substance Abuse Consortium                   | 55,529      | 55,529          | 55,529             | 54,904                 |
| SUI - Undergraduate Resident Financial Aid Program | -           | -               | 5,000,000          | -                      |
| SUI - Waterman Iowa Nonprofit Resource Center      | 162,539     | 162,539         | 162,539            | 160,709                |
| UNI - General University                           | 94,535,232  | 93,712,362      | 93,712,362         | 93,712,362             |

## State of Iowa

### General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                        | FY 2017<br>Actual    | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|----------------------------------------------------|----------------------|----------------------------|----------------------------------|--------------------------------------|
| UNI - Governor's STEM Advisory Council             | 5,200,000            | 5,446,375                  | 5,446,375                        | 5,446,375                            |
| UNI - Real Estate Education Program                | 125,302              | 125,302                    | 125,302                          | 125,302                              |
| UNI - Recycling and Reuse Center                   | 175,256              | 175,256                    | 175,256                          | 175,256                              |
| UNI - Undergraduate Resident Financial Aid Program | -                    | -                          | 2,000,000                        | -                                    |
| <b>Total Regents, Board of</b>                     | <b>580,718,864</b>   | <b>569,373,145</b>         | <b>582,179,099</b>               | <b>571,700,627</b>                   |
| <b>TOTAL EDUCATION</b>                             | <b>4,081,737,700</b> | <b>4,100,439,099</b>       | <b>4,131,910,960</b>             | <b>4,167,971,815</b>                 |

# State of Iowa

## General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                          | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>HUMAN SERVICES</b>                                |                   |                            |                                  |                                      |
| <b>Iowa Department on Aging</b>                      |                   |                            |                                  |                                      |
| Aging Programs                                       | 12,071,150        | 11,042,476                 | 11,042,476                       | 10,942,924                           |
| Office of Long-Term Care Ombudsman                   | 1,324,202         | 1,160,281                  | 1,160,281                        | 1,149,821                            |
| <b>Total Iowa Department on Aging</b>                | <b>13,395,352</b> | <b>12,202,757</b>          | <b>12,202,757</b>                | <b>12,092,745</b>                    |
| <b>Public Health, Department of</b>                  |                   |                            |                                  |                                      |
| Addictive Disorders                                  | 26,258,434        | 24,985,831                 | 24,985,831                       | 24,804,344                           |
| Chronic Conditions                                   | 4,828,917         | 3,610,468                  | 3,610,468                        | 3,610,468                            |
| Community Capacity                                   | 6,785,040         | 2,436,691                  | 2,436,691                        | 4,640,721                            |
| Essential Public Health Services                     | 7,078,228         | 7,897,878                  | 7,897,878                        | 7,662,464                            |
| Healthy Children and Families                        | 5,437,627         | 5,325,632                  | 5,325,632                        | 5,776,457                            |
| Infectious Diseases                                  | 1,248,393         | 1,796,426                  | 1,796,426                        | 1,796,426                            |
| Iowa Registry for Congenital & Inherited Disorders   | 166,245           | 258,150                    | 223,521                          | 223,521                              |
| Public Protection                                    | 4,247,070         | 4,095,139                  | 4,095,139                        | 4,095,139                            |
| Resource Management                                  | 971,215           | 971,215                    | 971,215                          | 971,215                              |
| <b>Total Public Health, Department of</b>            | <b>57,021,169</b> | <b>51,377,430</b>          | <b>51,342,801</b>                | <b>53,580,755</b>                    |
| <b>Human Services - General Administration</b>       |                   |                            |                                  |                                      |
| Commission Of Inquiry                                | 1,394             | 1,394                      | 1,394                            | 1,394                                |
| DHS - Department Wide Duties                         | 2,879,274         | 2,879,274                  | 2,879,274                        | 2,879,274                            |
| General Administration                               | 15,448,198        | 14,033,040                 | 14,033,040                       | 13,833,040                           |
| Non Resident Commitment M.III                        | 142,802           | 142,802                    | 142,802                          | 142,802                              |
| <b>Total Human Services - General Administration</b> | <b>18,471,668</b> | <b>17,056,510</b>          | <b>17,056,510</b>                | <b>16,856,510</b>                    |
| <b>Human Services - Field Operations</b>             |                   |                            |                                  |                                      |
| Child Support Recoveries                             | 14,663,373        | 12,586,635                 | 14,586,635                       | 14,586,635                           |
| Field Operations                                     | 49,370,117        | 48,484,435                 | 49,074,517                       | 49,074,517                           |
| <b>Total Human Services - Field Operations</b>       | <b>64,033,490</b> | <b>61,071,070</b>          | <b>63,661,152</b>                | <b>63,661,152</b>                    |

## State of Iowa

### General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                          | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Human Services - Eldora Training School</b>       |                   |                            |                                  |                                      |
| Eldora Training School                               | 12,233,420        | 11,350,443                 | 11,350,443                       | 11,350,443                           |
| <b>Total Human Services - Eldora Training School</b> | <b>12,233,420</b> | <b>11,350,443</b>          | <b>11,350,443</b>                | <b>11,350,443</b>                    |
| <b>Human Services - Cherokee CCUSO</b>               |                   |                            |                                  |                                      |
| Civil Commitment Unit for Sexual Offenders           | 10,671,957        | 9,464,747                  | 9,464,747                        | 9,464,747                            |
| <b>Total Human Services - Cherokee CCUSO</b>         | <b>10,671,957</b> | <b>9,464,747</b>           | <b>9,464,747</b>                 | <b>9,464,747</b>                     |
| <b>Human Services - Cherokee</b>                     |                   |                            |                                  |                                      |
| Cherokee MHI                                         | 14,658,594        | 13,870,254                 | 13,870,254                       | 13,870,254                           |
| <b>Total Human Services - Cherokee</b>               | <b>14,658,594</b> | <b>13,870,254</b>          | <b>13,870,254</b>                | <b>13,870,254</b>                    |
| <b>Human Services - Independence</b>                 |                   |                            |                                  |                                      |
| Independence MHI                                     | 18,464,015        | 17,513,621                 | 17,513,621                       | 17,513,621                           |
| <b>Total Human Services - Independence</b>           | <b>18,464,015</b> | <b>17,513,621</b>          | <b>17,513,621</b>                | <b>17,513,621</b>                    |
| <b>Human Services - Glenwood</b>                     |                   |                            |                                  |                                      |
| Glenwood Resource Center                             | 20,468,802        | 17,887,781                 | 17,887,781                       | 16,858,523                           |
| <b>Total Human Services - Glenwood</b>               | <b>20,468,802</b> | <b>17,887,781</b>          | <b>17,887,781</b>                | <b>16,858,523</b>                    |
| <b>Human Services - Woodward</b>                     |                   |                            |                                  |                                      |
| Woodward Resource Center                             | 13,995,352        | 12,077,034                 | 12,077,034                       | 11,386,679                           |
| <b>Total Human Services - Woodward</b>               | <b>13,995,352</b> | <b>12,077,034</b>          | <b>12,077,034</b>                | <b>11,386,679</b>                    |

# State of Iowa

## General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                | FY 2017<br>Actual    | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------------------|----------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Human Services - Assistance</b>                         |                      |                            |                                  |                                      |
| Adoption Subsidy                                           | 42,646,664           | 40,777,910                 | 40,777,910                       | 40,445,137                           |
| Child Abuse Prevention                                     | 200,874              | 232,570                    | 232,570                          | 232,570                              |
| Child and Family Services                                  | 83,851,277           | 85,812,072                 | 87,279,375                       | 84,939,774                           |
| Child Care Assistance                                      | 31,722,450           | 39,343,616                 | 41,066,534                       | 52,825,346                           |
| Children's Health Insurance                                | 9,435,831            | 8,518,452                  | 8,518,452                        | 7,064,057                            |
| Connors Training                                           | 33,632               | 33,632                     | 33,632                           | 33,632                               |
| Family Investment Program/JOBS                             | 36,200,196           | 43,004,480                 | 41,537,177                       | 40,355,715                           |
| Family Support Subsidy                                     | 772,102              | 1,069,282                  | 1,069,282                        | 949,282                              |
| Medical Assistance                                         | 1,303,190,737        | 1,284,405,740              | 1,378,844,954                    | 1,339,526,772                        |
| Medical Contracts                                          | 17,045,964           | 17,626,464                 | 17,626,464                       | 17,185,207                           |
| MHDS Regional Grants - Polk County and Eastern Iowa Region | 3,000,000            | -                          | -                                | -                                    |
| State Supplementary Assistance                             | 10,722,135           | 10,372,658                 | 10,372,658                       | 10,250,873                           |
| Volunteers                                                 | 84,686               | 84,686                     | 84,686                           | 84,686                               |
| <b>Total Human Services - Assistance</b>                   | <b>1,538,906,548</b> | <b>1,531,281,562</b>       | <b>1,627,443,694</b>             | <b>1,593,893,051</b>                 |
| <b>Veterans Affairs, Department of</b>                     |                      |                            |                                  |                                      |
| General Administration                                     | 1,150,503            | 1,142,557                  | 1,142,557                        | 1,115,580                            |
| Veterans County Grants                                     | 990,000              | 947,925                    | 947,925                          | 938,025                              |
| Vets Home Ownership Program                                | 2,500,000            | 2,000,000                  | 2,000,000                        | 2,000,000                            |
| <b>Total Veterans Affairs, Department of</b>               | <b>4,640,503</b>     | <b>4,090,482</b>           | <b>4,090,482</b>                 | <b>4,053,605</b>                     |
| <b>Iowa Veterans Home</b>                                  |                      |                            |                                  |                                      |
| Iowa Veterans Home                                         | 7,316,100            | 7,228,140                  | 7,228,140                        | 7,162,976                            |
| <b>Total Iowa Veterans Home</b>                            | <b>7,316,100</b>     | <b>7,228,140</b>           | <b>7,228,140</b>                 | <b>7,162,976</b>                     |
| <b>TOTAL HUMAN SERVICES</b>                                | <b>1,794,276,970</b> | <b>1,766,471,831</b>       | <b>1,865,189,416</b>             | <b>1,831,745,061</b>                 |

# State of Iowa

## General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                         | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-----------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>JUSTICE SYSTEM</b>                               |                   |                            |                                  |                                      |
| <b>Justice, Department of</b>                       |                   |                            |                                  |                                      |
| Farm Mediation Services                             | -                 | -                          | 300,000                          | -                                    |
| General Office A.G.                                 | 7,672,307         | 6,672,307                  | 6,922,307                        | 6,611,752                            |
| Legal Services Poverty Grants                       | 2,304,601         | 2,304,601                  | 2,900,000                        | 2,284,416                            |
| Victim Assistance Grants                            | 6,466,708         | 5,016,708                  | 5,016,708                        | 4,971,291                            |
| <b>Total Justice, Department of</b>                 | <b>16,443,616</b> | <b>13,993,616</b>          | <b>15,139,015</b>                | <b>13,867,459</b>                    |
| <b>Civil Rights Commission</b>                      |                   |                            |                                  |                                      |
| Civil Rights Commission                             | 1,157,062         | 1,157,062                  | 1,157,062                        | 1,146,631                            |
| <b>Total Civil Rights Commission</b>                | <b>1,157,062</b>  | <b>1,157,062</b>           | <b>1,157,062</b>                 | <b>1,146,631</b>                     |
| <b>Community Based Corrections District 1</b>       |                   |                            |                                  |                                      |
| CBC District I                                      | 14,636,766        | 14,786,766                 | 14,786,766                       | 14,653,435                           |
| <b>Total Community Based Corrections District 1</b> | <b>14,636,766</b> | <b>14,786,766</b>          | <b>14,786,766</b>                | <b>14,653,435</b>                    |
| <b>Community Based Corrections District 2</b>       |                   |                            |                                  |                                      |
| CBC District II                                     | 11,383,739        | 11,433,739                 | 11,433,739                       | 11,330,642                           |
| <b>Total Community Based Corrections District 2</b> | <b>11,383,739</b> | <b>11,433,739</b>          | <b>11,433,739</b>                | <b>11,330,642</b>                    |
| <b>Community Based Corrections District 3</b>       |                   |                            |                                  |                                      |
| CBC District III                                    | 7,167,957         | 7,167,957                  | 7,167,957                        | 7,103,324                            |
| <b>Total Community Based Corrections District 3</b> | <b>7,167,957</b>  | <b>7,167,957</b>           | <b>7,167,957</b>                 | <b>7,103,324</b>                     |
| <b>Community Based Corrections District 4</b>       |                   |                            |                                  |                                      |
| CBC District IV                                     | 5,579,922         | 5,679,922                  | 5,679,922                        | 5,628,707                            |
| <b>Total Community Based Corrections District 4</b> | <b>5,579,922</b>  | <b>5,679,922</b>           | <b>5,679,922</b>                 | <b>5,628,707</b>                     |
| <b>Community Based Corrections District 5</b>       |                   |                            |                                  |                                      |
| CBC District V                                      | 20,857,940        | 21,557,940                 | 21,557,940                       | 21,363,555                           |
| <b>Total Community Based Corrections District 5</b> | <b>20,857,940</b> | <b>21,557,940</b>          | <b>21,557,940</b>                | <b>21,363,555</b>                    |



## State of Iowa

### General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                         | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-----------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Community Based Corrections District 6</b>       |                   |                            |                                  |                                      |
| CBC District VI                                     | 14,713,165        | 14,713,165                 | 14,713,165                       | 14,580,498                           |
| <b>Total Community Based Corrections District 6</b> | <b>14,713,165</b> | <b>14,713,165</b>          | <b>14,713,165</b>                | <b>14,580,498</b>                    |
| <b>Community Based Corrections District 7</b>       |                   |                            |                                  |                                      |
| CBC District VII                                    | 7,777,341         | 7,777,341                  | 7,777,341                        | 7,707,214                            |
| <b>Total Community Based Corrections District 7</b> | <b>7,777,341</b>  | <b>7,777,341</b>           | <b>7,777,341</b>                 | <b>7,707,214</b>                     |
| <b>Community Based Corrections District 8</b>       |                   |                            |                                  |                                      |
| CBC District VIII                                   | 8,084,521         | 8,084,521                  | 8,084,521                        | 8,011,624                            |
| <b>Total Community Based Corrections District 8</b> | <b>8,084,521</b>  | <b>8,084,521</b>           | <b>8,084,521</b>                 | <b>8,011,624</b>                     |
| <b>Corrections-Central Office</b>                   |                   |                            |                                  |                                      |
| Corrections Administration                          | 5,153,905         | 5,153,905                  | 5,153,905                        | 5,046,968                            |
| Corrections Education                               | 2,608,109         | 2,608,109                  | 2,608,109                        | 2,608,109                            |
| Corrections Real Estate-Capitals from Sales         | -                 | 66,323                     | -                                | -                                    |
| County Confinement                                  | 1,075,092         | 1,575,092                  | 1,575,092                        | 1,575,092                            |
| DOC - Department Wide Duties                        | 3,407,808         | -                          | -                                | 1,200,000                            |
| Federal Prisoners/ Contractual                      | 484,411           | 484,411                    | 484,411                          | 484,411                              |
| Iowa Corrections Offender Network                   | 2,000,000         | 2,000,000                  | 2,000,000                        | 2,000,000                            |
| Mental Health/Substance Abuse - DOC wide            | 22,319            | 28,065                     | 28,065                           | 28,065                               |
| State Cases Court Costs                             | -                 | 10,000                     | 10,000                           | 10,000                               |
| <b>Total Corrections-Central Office</b>             | <b>14,751,644</b> | <b>11,925,905</b>          | <b>11,859,582</b>                | <b>12,952,645</b>                    |
| <b>Corrections - Fort Madison</b>                   |                   |                            |                                  |                                      |
| Ft. Madison Institution                             | 42,719,050        | 41,079,882                 | 41,079,882                       | 40,709,469                           |
| <b>Total Corrections - Fort Madison</b>             | <b>42,719,050</b> | <b>41,079,882</b>          | <b>41,079,882</b>                | <b>40,709,469</b>                    |
| <b>Corrections - Anamosa</b>                        |                   |                            |                                  |                                      |
| Anamosa Institution                                 | 32,827,163        | 32,164,148                 | 32,164,148                       | 31,874,128                           |
| <b>Total Corrections - Anamosa</b>                  | <b>32,827,163</b> | <b>32,164,148</b>          | <b>32,164,148</b>                | <b>31,874,128</b>                    |

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## General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                              | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Corrections - Oakdale</b>             |                   |                            |                                  |                                      |
| Oakdale Institution                      | 59,491,533        | 60,314,427                 | 61,314,427                       | 60,770,579                           |
| <b>Total Corrections - Oakdale</b>       | <b>59,491,533</b> | <b>60,314,427</b>          | <b>61,314,427</b>                | <b>60,770,579</b>                    |
| <b>Corrections - Newton</b>              |                   |                            |                                  |                                      |
| Newton Institution                       | 27,661,220        | 28,061,220                 | 28,061,220                       | 27,808,195                           |
| <b>Total Corrections - Newton</b>        | <b>27,661,220</b> | <b>28,061,220</b>          | <b>28,061,220</b>                | <b>27,808,195</b>                    |
| <b>Corrections - Mt Pleasant</b>         |                   |                            |                                  |                                      |
| Mt. Pleasant Inst.                       | 24,676,413        | 25,526,413                 | 25,526,413                       | 25,296,244                           |
| <b>Total Corrections - Mt Pleasant</b>   | <b>24,676,413</b> | <b>25,526,413</b>          | <b>25,526,413</b>                | <b>25,296,244</b>                    |
| <b>Corrections - Rockwell City</b>       |                   |                            |                                  |                                      |
| Rockwell City Institution                | 9,720,458         | 10,458,861                 | 10,458,861                       | 10,364,555                           |
| <b>Total Corrections - Rockwell City</b> | <b>9,720,458</b>  | <b>10,458,861</b>          | <b>10,458,861</b>                | <b>10,364,555</b>                    |
| <b>Corrections - Clarinda</b>            |                   |                            |                                  |                                      |
| Clarinda Institution                     | 25,085,406        | 24,780,950                 | 24,780,950                       | 24,557,503                           |
| <b>Total Corrections - Clarinda</b>      | <b>25,085,406</b> | <b>24,780,950</b>          | <b>24,780,950</b>                | <b>24,557,503</b>                    |
| <b>Corrections - Mitchellville</b>       |                   |                            |                                  |                                      |
| Mitchellville Institution                | 22,394,090        | 22,594,090                 | 22,594,090                       | 22,390,362                           |
| <b>Total Corrections - Mitchellville</b> | <b>22,394,090</b> | <b>22,594,090</b>          | <b>22,594,090</b>                | <b>22,390,362</b>                    |
| <b>Corrections - Fort Dodge</b>          |                   |                            |                                  |                                      |
| Ft. Dodge Institution                    | 29,766,995        | 29,660,231                 | 29,660,231                       | 29,392,788                           |
| <b>Total Corrections - Fort Dodge</b>    | <b>29,766,995</b> | <b>29,660,231</b>          | <b>29,660,231</b>                | <b>29,392,788</b>                    |
| <b>Law Enforcement Academy</b>           |                   |                            |                                  |                                      |
| Iowa Law Enforcement Academy             | 992,511           | 954,756                    | 954,756                          | 946,149                              |
| <b>Total Law Enforcement Academy</b>     | <b>992,511</b>    | <b>954,756</b>             | <b>954,756</b>                   | <b>946,149</b>                       |

# State of Iowa

## General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                             | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|---------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Parole Board</b>                                     |                   |                            |                                  |                                      |
| Parole Board                                            | 1,191,731         | 1,191,731                  | 1,191,731                        | 1,216,731                            |
| <b>Total Parole Board</b>                               | <b>1,191,731</b>  | <b>1,191,731</b>           | <b>1,191,731</b>                 | <b>1,216,731</b>                     |
| <b>Public Defense, Department of</b>                    |                   |                            |                                  |                                      |
| Compensation and Expense                                | 264,026           | 342,556                    | 342,556                          | 342,556                              |
| Public Defense, Department of                           | 6,313,382         | 6,223,324                  | 6,223,324                        | 6,164,131                            |
| <b>Total Public Defense, Department of</b>              | <b>6,577,408</b>  | <b>6,565,880</b>           | <b>6,565,880</b>                 | <b>6,506,687</b>                     |
| <b>Homeland Security and Emergency Management</b>       |                   |                            |                                  |                                      |
| Homeland Security & Emergency Mgmt. Division            | 2,205,836         | 2,121,927                  | 2,121,927                        | 2,102,797                            |
| <b>Total Homeland Security and Emergency Management</b> | <b>2,205,836</b>  | <b>2,121,927</b>           | <b>2,121,927</b>                 | <b>2,102,797</b>                     |
| <b>Public Safety, Department of</b>                     |                   |                            |                                  |                                      |
| DCI - Crime Lab Equipment/Training                      | 302,345           | 302,345                    | 302,345                          | 302,345                              |
| DPS Fire Marshal                                        | 4,579,010         | 4,765,056                  | 4,765,056                        | 4,665,056                            |
| DPS - Human Trafficking                                 | 150,000           | 150,000                    | 150,000                          | 75,000                               |
| DPS-POR Unfunded Liabilities Until 85 Percent           | 2,500,000         | 5,000,000                  | 5,000,000                        | 5,000,000                            |
| DPS Sexual Abuse Evidence Processing                    | -                 | 200,000                    | 200,000                          | -                                    |
| DPS/SPOC Sick Leave Payout                              | 279,517           | 279,517                    | 279,517                          | 279,517                              |
| Fire Fighter Training                                   | 825,520           | 825,520                    | 825,520                          | 825,520                              |
| Iowa State Patrol                                       | 60,321,575        | 62,126,287                 | 62,126,287                       | 61,538,642                           |
| Narcotics Enforcement                                   | 7,271,039         | 7,585,873                  | 7,585,873                        | 7,495,873                            |
| Public Safety Administration                            | 4,143,131         | 4,334,703                  | 4,334,703                        | 4,334,703                            |
| Public Safety DCI                                       | 13,590,544        | 14,263,083                 | 14,263,083                       | 14,263,083                           |
| Public Safety - Department Wide Duties                  | 1,834,973         | -                          | -                                | 129,223                              |
| Public Safety Undercover Funds                          | 109,042           | 109,042                    | 109,042                          | 109,042                              |
| Statewide Interoperable Communications System.          | 115,661           | 115,661                    | 115,661                          | 115,661                              |
| <b>Total Public Safety, Department of</b>               | <b>96,022,357</b> | <b>100,057,087</b>         | <b>100,057,087</b>               | <b>99,133,665</b>                    |

## State of Iowa

### General Fund Appropriations FY 2019 Governor's Recommendations

| DESCRIPTION          | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|----------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| TOTAL JUSTICE SYSTEM | 503,885,844       | 503,809,537                | 505,888,613                      | 501,415,586                          |

## State of Iowa

### General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                  | FY 2017<br>Actual  | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|----------------------------------------------|--------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>JUDICIAL BRANCH</b>                       |                    |                            |                                  |                                      |
| Judicial Branch                              |                    |                            |                                  |                                      |
| Jury & Witness (GF) to Revolving Fund (0043) | 175,686,612        | 175,686,612                | 189,527,327                      | 180,830,088                          |
|                                              | 3,100,000          | 3,100,000                  | 3,100,000                        | 3,100,000                            |
| <b>Total Judicial Branch</b>                 | <b>178,786,612</b> | <b>178,786,612</b>         | <b>192,627,327</b>               | <b>183,930,088</b>                   |
| <b>TOTAL JUDICIAL BRANCH</b>                 | <b>178,786,612</b> | <b>178,786,612</b>         | <b>192,627,327</b>               | <b>183,930,088</b>                   |

## State of Iowa

### General Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                | FY 2017<br>Actual    | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|--------------------------------------------|----------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>LEGISLATIVE BRANCH</b>                  |                      |                            |                                  |                                      |
| House of Representatives                   |                      |                            |                                  |                                      |
| House                                      | 11,782,480           | 10,192,083                 | 12,073,100                       | 11,981,218                           |
| <b>Total House of Representatives</b>      | <b>11,782,480</b>    | <b>10,192,083</b>          | <b>12,073,100</b>                | <b>11,981,218</b>                    |
| <b>Senate</b>                              |                      |                            |                                  |                                      |
| Senate                                     | 9,082,901            | 7,239,664                  | 9,335,100                        | 9,269,834                            |
| <b>Total Senate</b>                        | <b>9,082,901</b>     | <b>7,239,664</b>           | <b>9,335,100</b>                 | <b>9,269,834</b>                     |
| <b>Joint Expenses of Legislature</b>       |                      |                            |                                  |                                      |
| Joint Legislative Expenses                 | 1,417,042            | 865,681                    | 1,443,000                        | 1,435,196                            |
| <b>Total Joint Expenses of Legislature</b> | <b>1,417,042</b>     | <b>865,681</b>             | <b>1,443,000</b>                 | <b>1,435,196</b>                     |
| <b>Ombudsman, Office of</b>                |                      |                            |                                  |                                      |
| Citizens Aide                              | 1,668,683            | 1,446,768                  | 1,702,000                        | 1,688,957                            |
| <b>Total Ombudsman, Office of</b>          | <b>1,668,683</b>     | <b>1,446,768</b>           | <b>1,702,000</b>                 | <b>1,688,957</b>                     |
| <b>Legislative Services Agency</b>         |                      |                            |                                  |                                      |
| International Relations Account            | -                    | 10,000                     | -                                | -                                    |
| Legislative Services Agency                | 12,062,604           | 12,115,804                 | 12,446,800                       | 12,337,476                           |
| <b>Total Legislative Services Agency</b>   | <b>12,062,604</b>    | <b>12,125,804</b>          | <b>12,446,800</b>                | <b>12,337,476</b>                    |
| <b>TOTAL LEGISLATIVE BRANCH</b>            | <b>36,013,710</b>    | <b>31,870,000</b>          | <b>37,000,000</b>                | <b>36,712,681</b>                    |
| <b>Total General Fund</b>                  | <b>7,263,504,550</b> | <b>7,277,620,443</b>       | <b>7,535,316,567</b>             | <b>7,446,527,043</b>                 |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                           | FY 2017<br>Actual    | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|---------------------------------------|----------------------|----------------------------|----------------------------------|--------------------------------------|
| Administration and Regulation         | 105,834,943          | 114,343,983                | 116,901,320                      | 131,191,320                          |
| Agriculture and Natural Resources     | 98,279,341           | 100,844,878                | 96,723,878                       | 102,798,878                          |
| Economic Development                  | 36,193,084           | 40,696,084                 | 40,446,084                       | 40,946,084                           |
| Education                             | 86,041,187           | 81,109,923                 | 86,504,292                       | 83,548,292                           |
| Human Services                        | 296,765,208          | 295,362,762                | 293,825,762                      | 290,720,019                          |
| Justice System                        | 18,615,860           | 22,566,493                 | 32,916,493                       | 20,918,410                           |
| Transportation                        | 372,525,771          | 378,070,508                | 382,526,306                      | 384,827,669                          |
| Judicial Branch                       | -                    | -                          | -                                | 7,085,424                            |
| Capital                               | 108,100,570          | 92,254,377                 | 137,551,049                      | 63,765,468                           |
| <b>Total Other Fund Appropriation</b> | <b>1,122,355,964</b> | <b>1,125,249,008</b>       | <b>1,187,395,184</b>             | <b>1,125,801,564</b>                 |

# State of Iowa

## Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                               | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-----------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0006 - Iowa Skilled Worker and Job Creation Fund</b>   |                   |                            |                                  |                                      |
| <b>Economic Development Authority</b>                     |                   |                            |                                  |                                      |
| High Quality Job Creation                                 | 15,900,000        | 15,900,000                 | 15,900,000                       | 15,900,000                           |
| STEM Scholarships-ISWJCF                                  | 1,000,000         | 1,000,000                  | 1,000,000                        | 1,000,000                            |
| <b>Total Economic Development Authority</b>               | <b>16,900,000</b> | <b>16,900,000</b>          | <b>16,900,000</b>                | <b>16,900,000</b>                    |
| <b>Iowa Workforce Development</b>                         |                   |                            |                                  |                                      |
| AMOS A Mid-Iowa Organizing Strategy                       | 100,000           | 100,000                    | 100,000                          | 100,000                              |
| <b>Total Iowa Workforce Development</b>                   | <b>100,000</b>    | <b>100,000</b>             | <b>100,000</b>                   | <b>100,000</b>                       |
| <b>Total Economic Development</b>                         | <b>17,000,000</b> | <b>17,000,000</b>          | <b>17,000,000</b>                | <b>17,000,000</b>                    |
| <b>Education, Department of</b>                           |                   |                            |                                  |                                      |
| ACE Infrastructure - SWJCF                                | 6,000,000         | 6,000,000                  | 6,000,000                        | 5,000,000                            |
| Adult Literacy for the Workforce - SWJCF                  | 5,500,000         | 5,500,000                  | 5,500,000                        | 5,500,000                            |
| Gap Tuition Assistance Fund - SWJCF                       | 2,000,000         | 2,000,000                  | 2,000,000                        | 2,000,000                            |
| PACE and Regional Sectors - SWJCF                         | 5,000,000         | 5,000,000                  | 5,000,000                        | 5,000,000                            |
| Workbased Learning Intermediary Network - SWJCF           | 1,500,000         | 1,500,000                  | 1,500,000                        | 1,500,000                            |
| Workforce Preparation Outcome Reporting System - SWJCF    | 200,000           | 200,000                    | 200,000                          | 200,000                              |
| Workforce Training and Economic Development Funds - SWJCF | 15,100,000        | 15,100,000                 | 15,100,000                       | 15,100,000                           |
| <b>Total Education, Department of</b>                     | <b>35,300,000</b> | <b>35,300,000</b>          | <b>35,300,000</b>                | <b>34,300,000</b>                    |
| <b>College Student Aid Commission</b>                     |                   |                            |                                  |                                      |
| Skilled Workforce Shortage Tuition Grant - SWJCF          | 5,000,000         | 5,000,000                  | 5,000,000                        | 5,000,000                            |
| <b>Total College Student Aid Commission</b>               | <b>5,000,000</b>  | <b>5,000,000</b>           | <b>5,000,000</b>                 | <b>5,000,000</b>                     |



# State of Iowa

## Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                      | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Regents, Board of</b>                                         |                   |                            |                                  |                                      |
| ISU - Economic Development - SWJCF                               | 2,424,302         | 2,424,302                  | 2,424,302                        | 2,424,302                            |
| Regents Innovation Fund - SWJCF                                  | 3,000,000         | 3,000,000                  | 3,000,000                        | 3,000,000                            |
| SUI - Economic Development                                       | 209,279           | 209,279                    | 209,279                          | 209,279                              |
| SUI - Entrepreneurship and Economic Growth                       | 2,000,000         | 2,000,000                  | 2,000,000                        | 2,000,000                            |
| UNI - Economic Development - SWJCF                               | 1,066,419         | 1,066,419                  | 1,066,419                        | 1,066,419                            |
| <b>Total Regents, Board of</b>                                   | <b>8,700,000</b>  | <b>8,700,000</b>           | <b>8,700,000</b>                 | <b>8,700,000</b>                     |
| <b>Total Education</b>                                           | <b>49,000,000</b> | <b>49,000,000</b>          | <b>49,000,000</b>                | <b>48,000,000</b>                    |
| <b>Corrections Capital</b>                                       |                   |                            |                                  |                                      |
| SE Regional Planning Comm.-House Bldg. Proj.-DOC-<br>Prison Ind. | -                 | -                          | -                                | 1,000,000                            |
| <b>Total Corrections Capital</b>                                 | <b>-</b>          | <b>-</b>                   | <b>-</b>                         | <b>1,000,000</b>                     |
| <b>Total Capital</b>                                             | <b>-</b>          | <b>-</b>                   | <b>-</b>                         | <b>1,000,000</b>                     |
| <b>Total Iowa Skilled Worker and Job Creation Fund</b>           | <b>66,000,000</b> | <b>66,000,000</b>          | <b>66,000,000</b>                | <b>66,000,000</b>                    |

# State of Iowa

## Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                            | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|--------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0017 - Rebuild Iowa Infrastructure Fund</b>         |                   |                            |                                  |                                      |
| <b>Chief Information Officer, Office of the</b>        |                   |                            |                                  |                                      |
| Broadband                                              | -                 | -                          | -                                | 2,600,000                            |
| <b>Total Chief Information Officer, Office of the</b>  | -                 | -                          | -                                | <b>2,600,000</b>                     |
| <b>Iowa Communications Network</b>                     |                   |                            |                                  |                                      |
| ICN Equipment Replacement - RIIF                       | 1,150,000         | -                          | -                                | -                                    |
| <b>Total Iowa Communications Network</b>               | <b>1,150,000</b>  | -                          | -                                | -                                    |
| <b>Human Rights, Department of</b>                     |                   |                            |                                  |                                      |
| Infrastructure for Integrating Justice Data Systems    | 1,345,000         | -                          | -                                | -                                    |
| Justice Data Warehouse                                 | 117,980           | -                          | -                                | -                                    |
| <b>Total Human Rights, Department of</b>               | <b>1,462,980</b>  | -                          | -                                | -                                    |
| <b>Management, Department of</b>                       |                   |                            |                                  |                                      |
| Environment First Fund Appropriation                   | 42,000,000        | 42,000,000                 | 42,000,000                       | 42,000,000                           |
| Iowa Grants Management Implementation                  | 50,000            | -                          | -                                | -                                    |
| Technology Reinvestment Fund Appropriation from RIIF   | -                 | 10,000,000                 | -                                | 20,800,000                           |
| Transparency Project - RIIF                            | 45,000            | -                          | -                                | -                                    |
| <b>Total Management, Department of</b>                 | <b>42,095,000</b> | <b>52,000,000</b>          | <b>42,000,000</b>                | <b>62,800,000</b>                    |
| <b>Secretary of State</b>                              |                   |                            |                                  |                                      |
| Voter Registration License Files Maintenance & Storage | 300,000           | -                          | -                                | -                                    |
| <b>Total Secretary of State</b>                        | <b>300,000</b>    | -                          | -                                | -                                    |
| <b>Treasurer of State</b>                              |                   |                            |                                  |                                      |
| County Fair Improvements                               | 1,060,000         | 1,060,000                  | -                                | 1,060,000                            |
| <b>Total Treasurer of State</b>                        | <b>1,060,000</b>  | <b>1,060,000</b>           | -                                | <b>1,060,000</b>                     |
| <b>Total Administration and Regulation</b>             | <b>46,067,980</b> | <b>53,060,000</b>          | <b>42,000,000</b>                | <b>66,460,000</b>                    |

# State of Iowa

## Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                    | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Agriculture and Land Stewardship</b>        |                   |                            |                                  |                                      |
| Agricultural Drainage Wells RIIF               | 1,920,000         | 1,875,000                  | -                                | 1,875,000                            |
| Renewable Fuels Infrastructure Fund            | -                 | 3,000,000                  | -                                | 3,000,000                            |
| Water Quality Initiative RIIF                  | 5,200,000         | 5,200,000                  | -                                | 5,200,000                            |
| <b>Total Agriculture and Land Stewardship</b>  | <b>7,120,000</b>  | <b>10,075,000</b>          | <b>-</b>                         | <b>10,075,000</b>                    |
| <b>Natural Resources</b>                       |                   |                            |                                  |                                      |
| Water Trails and Low Head Dam Programs         | 1,000,000         | -                          | 1,000,000                        | 1,000,000                            |
| <b>Total Natural Resources</b>                 | <b>1,000,000</b>  | <b>-</b>                   | <b>1,000,000</b>                 | <b>1,000,000</b>                     |
| <b>Total Agriculture and Natural Resources</b> | <b>8,120,000</b>  | <b>10,075,000</b>          | <b>1,000,000</b>                 | <b>11,075,000</b>                    |
| <b>Cultural Affairs, Department of</b>         |                   |                            |                                  |                                      |
| Great Places RIIF                              | 1,000,000         | 1,000,000                  | 1,000,000                        | 1,000,000                            |
| Sullivan Brothers Museum                       | 250,000           | 250,000                    | -                                | -                                    |
| USS Iowa Battleship RIIF                       | 250,000           | 250,000                    | -                                | -                                    |
| YMCA Strengthen Community Grants               | 500,000           | 250,000                    | -                                | 500,000                              |
| <b>Total Cultural Affairs, Department of</b>   | <b>2,000,000</b>  | <b>1,750,000</b>           | <b>1,000,000</b>                 | <b>1,500,000</b>                     |
| <b>Economic Development Authority</b>          |                   |                            |                                  |                                      |
| Community & Tourism Grant Appropriation        | 5,000,000         | 5,000,000                  | 5,000,000                        | 5,000,000                            |
| Easter Seals Swimming Pool                     | -                 | 500,000                    | -                                | -                                    |
| Lewis & Clark Rural Water System               | -                 | 2,250,000                  | 4,750,000                        | 4,750,000                            |
| Regional Sports Authorities (RIIF)             | 500,000           | 500,000                    | 500,000                          | 500,000                              |
| Western Iowa Utility Relocation (Sioux City)   | -                 | 1,500,000                  | -                                | -                                    |
| World Food Prize Borlaug/Ruan Scholar Program  | 300,000           | 300,000                    | 300,000                          | 300,000                              |
| <b>Total Economic Development Authority</b>    | <b>5,800,000</b>  | <b>10,050,000</b>          | <b>10,550,000</b>                | <b>10,550,000</b>                    |
| <b>Iowa Finance Authority</b>                  |                   |                            |                                  |                                      |
| State Housing Trust Fund (RIIF)                | 3,000,000         | 3,000,000                  | 3,000,000                        | 3,000,000                            |
| <b>Total Iowa Finance Authority</b>            | <b>3,000,000</b>  | <b>3,000,000</b>           | <b>3,000,000</b>                 | <b>3,000,000</b>                     |
| <b>Total Economic Development</b>              | <b>10,800,000</b> | <b>14,800,000</b>          | <b>14,550,000</b>                | <b>15,050,000</b>                    |

# State of Iowa

## Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                 | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Education, Department of</b>                             |                   |                            |                                  |                                      |
| ICN Part III Leases & Maintenance Network                   | 2,727,000         | -                          | -                                | -                                    |
| Statewide Education Data Warehouse RIIF                     | 363,839           | -                          | -                                | -                                    |
| <b>Total Education, Department of</b>                       | <b>3,090,839</b>  | -                          | -                                | -                                    |
| <b>Iowa Public Television</b>                               |                   |                            |                                  |                                      |
| IPTV Equip Replacement RIIF                                 | 1,017,000         | -                          | -                                | -                                    |
| <b>Total Iowa Public Television</b>                         | <b>1,017,000</b>  | -                          | -                                | -                                    |
| <b>Regents, Board of</b>                                    |                   |                            |                                  |                                      |
| BOR - Tuition Replacement - Academic Building Revenue Bonds | 32,447,187        | 16,072,923                 | 31,471,292                       | 31,471,292                           |
| <b>Total Regents, Board of</b>                              | <b>32,447,187</b> | <b>16,072,923</b>          | <b>31,471,292</b>                | <b>31,471,292</b>                    |
| <b>Total Education</b>                                      | <b>36,555,026</b> | <b>16,072,923</b>          | <b>31,471,292</b>                | <b>31,471,292</b>                    |
| <b>Human Services - Assistance</b>                          |                   |                            |                                  |                                      |
| ChildServe                                                  | -                 | -                          | -                                | 1,250,000                            |
| Homestead Autism Facilities-RIIF                            | 485,000           | -                          | -                                | -                                    |
| Nursing Facility Renovation and Constr.-RIIF                | 500,000           | 500,000                    | -                                | -                                    |
| <b>Total Human Services - Assistance</b>                    | <b>985,000</b>    | <b>500,000</b>             | -                                | <b>1,250,000</b>                     |
| <b>Public Health, Department of</b>                         |                   |                            |                                  |                                      |
| Iowa Prescription Drug Safety Net                           | 75,000            | -                          | -                                | -                                    |
| MCH Data Integration                                        | 500,000           | -                          | -                                | -                                    |
| <b>Total Public Health, Department of</b>                   | <b>575,000</b>    | -                          | -                                | -                                    |
| <b>Total Human Services</b>                                 | <b>1,560,000</b>  | <b>500,000</b>             | -                                | <b>1,250,000</b>                     |
| <b>Law Enforcement Academy</b>                              |                   |                            |                                  |                                      |
| ILEA - RIIF Funds                                           | -                 | -                          | 10,000,000                       | 1,449,938                            |
| <b>Total Law Enforcement Academy</b>                        | <b>-</b>          | <b>-</b>                   | <b>10,000,000</b>                | <b>1,449,938</b>                     |

# State of Iowa

## Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                 | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Public Defense, Department of</b>                        |                   |                            |                                  |                                      |
| Gold Star Museum                                            | 250,000           | -                          | -                                | -                                    |
| <b>Total Public Defense, Department of</b>                  | <b>250,000</b>    | <b>-</b>                   | <b>-</b>                         | <b>-</b>                             |
| <b>Homeland Security and Emergency Management</b>           |                   |                            |                                  |                                      |
| EMS Data System RIIF                                        | 400,000           | -                          | -                                | -                                    |
| <b>Total Homeland Security and Emergency Management</b>     | <b>400,000</b>    | <b>-</b>                   | <b>-</b>                         | <b>-</b>                             |
| <b>Public Safety, Department of</b>                         |                   |                            |                                  |                                      |
| DPS Lab-DNA Marker Software-RIIF Fund                       | 150,000           | -                          | -                                | -                                    |
| DPS Various Equipment Projects - RIIF 0017.                 | -                 | -                          | 740,000                          | 740,000                              |
| Iowa Statewide Interoperable Comm. System Lease Purch. 0017 | -                 | 4,143,687                  | 4,143,687                        | 1,351,666                            |
| <b>Total Public Safety, Department of</b>                   | <b>150,000</b>    | <b>4,143,687</b>           | <b>4,883,687</b>                 | <b>2,091,666</b>                     |
| <b>Total Justice System</b>                                 | <b>800,000</b>    | <b>4,143,687</b>           | <b>14,883,687</b>                | <b>3,541,604</b>                     |
| <b>Transportation, Department of</b>                        |                   |                            |                                  |                                      |
| Commercial Air Service Airports                             | 1,440,000         | 900,000                    | 1,500,000                        | 1,500,000                            |
| General Aviation Airports                                   | -                 | 500,000                    | 750,000                          | 500,000                              |
| Public Transit Assistance                                   | 1,500,000         | 1,500,000                  | 1,500,000                        | 1,500,000                            |
| Rail Revolving Loan & Grant Fund                            | 1,500,000         | 1,000,000                  | 2,000,000                        | 1,000,000                            |
| Recreational Trails                                         | 2,500,000         | 1,000,000                  | 2,500,000                        | 2,500,000                            |
| <b>Total Transportation, Department of</b>                  | <b>6,940,000</b>  | <b>4,900,000</b>           | <b>8,250,000</b>                 | <b>7,000,000</b>                     |
| <b>Total Transportation</b>                                 | <b>6,940,000</b>  | <b>4,900,000</b>           | <b>8,250,000</b>                 | <b>7,000,000</b>                     |
| <b>State Fair Authority Capital</b>                         |                   |                            |                                  |                                      |
| NW Events Area                                              | 500,000           | 1,000,000                  | 8,500,000                        | 8,500,000                            |
| <b>Total State Fair Authority Capital</b>                   | <b>500,000</b>    | <b>1,000,000</b>           | <b>8,500,000</b>                 | <b>8,500,000</b>                     |

# State of Iowa

## Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                             | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|---------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Department For The Blind Capitals</b>                |                   |                            |                                  |                                      |
| Elevator Improvements                                   | -                 | 150,000                    | -                                | -                                    |
| <b>Total Department For The Blind Capitals</b>          | -                 | <b>150,000</b>             | -                                | -                                    |
| <b>Corrections Capital</b>                              |                   |                            |                                  |                                      |
| DOC-CBC 3rd District Major Maintenance-0017             | 150,000           | -                          | -                                | -                                    |
| DOC Major Maintenance Request                           | -                 | -                          | 3,000,000                        | -                                    |
| <b>Total Corrections Capital</b>                        | <b>150,000</b>    | -                          | <b>3,000,000</b>                 | -                                    |
| <b>Cultural Affairs Capital</b>                         |                   |                            |                                  |                                      |
| Collections Storage Infrastructure                      | -                 | -                          | -                                | 1,500,000                            |
| Historical Building Renovation                          | -                 | 1,000,000                  | 11,496,067                       | 6,489,763                            |
| <b>Total Cultural Affairs Capital</b>                   | -                 | <b>1,000,000</b>           | <b>11,496,067</b>                | <b>7,989,763</b>                     |
| <b>Administrative Services - Capitals</b>               |                   |                            |                                  |                                      |
| Statewide Major Maintenance RIIF                        | 8,729,237         | 11,510,000                 | -                                | 3,000,000                            |
| <b>Total Administrative Services - Capitals</b>         | <b>8,729,237</b>  | <b>11,510,000</b>          | -                                | <b>3,000,000</b>                     |
| <b>Human Services - Capital</b>                         |                   |                            |                                  |                                      |
| ADA Capital                                             | -                 | -                          | 596,500                          | -                                    |
| Health/Safety/Loss                                      | -                 | -                          | 4,158,966                        | -                                    |
| Maintenance                                             | -                 | -                          | 400,000                          | -                                    |
| Major Projects                                          | -                 | -                          | 964,595                          | -                                    |
| <b>Total Human Services - Capital</b>                   | -                 | -                          | <b>6,120,061</b>                 | -                                    |
| <b>Judicial Branch Capital</b>                          |                   |                            |                                  |                                      |
| Polk County Justice Center Furniture & Equipment (0017) | -                 | -                          | 1,464,705                        | 1,464,705                            |
| <b>Total Judicial Branch Capital</b>                    | -                 | -                          | <b>1,464,705</b>                 | <b>1,464,705</b>                     |

# State of Iowa

## Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                            | FY 2017<br>Actual  | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|--------------------------------------------------------|--------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Natural Resources Capital</b>                       |                    |                            |                                  |                                      |
| DNR Lakes Restoration & Water Quality                  | 9,600,000          | 9,600,000                  | 9,600,000                        | 9,600,000                            |
| State Parks Infrastructure Renovations                 | 3,000,000          | 2,000,000                  | 3,000,000                        | 2,000,000                            |
| <b>Total Natural Resources Capital</b>                 | <b>12,600,000</b>  | <b>11,600,000</b>          | <b>12,600,000</b>                | <b>11,600,000</b>                    |
| <b>Public Defense Capital</b>                          |                    |                            |                                  |                                      |
| Armory Construction Improvement Projects (RIIF)        | 1,500,000          | 1,000,000                  | 2,000,000                        | 1,000,000                            |
| Camp Dodge Infrastructure Upgrades                     | 300,000            | 250,000                    | 500,000                          | 250,000                              |
| Facility/Armory Maintenance (RIIF)                     | 2,000,000          | 1,000,000                  | 2,000,000                        | 1,000,000                            |
| <b>Total Public Defense Capital</b>                    | <b>3,800,000</b>   | <b>2,250,000</b>           | <b>4,500,000</b>                 | <b>2,250,000</b>                     |
| <b>Regents Capital</b>                                 |                    |                            |                                  |                                      |
| BOR - Fire Safety / Deferred Maintenance               | -                  | -                          | 20,000,000                       | 3,000,000                            |
| ISD - Long Hall Renovation                             | -                  | -                          | 4,119,000                        | -                                    |
| ISU - Biosciences Facilities                           | 15,500,000         | 19,500,000                 | 4,000,000                        | 4,000,000                            |
| ISU - Student Innovation Center                        | 1,000,000          | 6,000,000                  | 10,000,000                       | 10,000,000                           |
| ISU - Veterinary Diagnostic Laboratory                 | -                  | -                          | 20,000,000                       | -                                    |
| SUI - Main Library - Modernization                     | -                  | -                          | 15,600,000                       | -                                    |
| SUI - Pharmacy Building Replacement/Improvements       | 23,000,000         | 22,800,000                 | 5,500,000                        | 5,500,000                            |
| UNI - Industrial Technology Center Renovation/Addition | -                  | -                          | 2,100,000                        | -                                    |
| UNI - Schindler Education Center Renovation            | 15,900,000         | -                          | -                                | -                                    |
| <b>Total Regents Capital</b>                           | <b>55,400,000</b>  | <b>48,300,000</b>          | <b>81,319,000</b>                | <b>22,500,000</b>                    |
| <b>Iowa Veterans Home Capital</b>                      |                    |                            |                                  |                                      |
| ADA Ramp-Loftus Building                               | 500,000            | -                          | -                                | -                                    |
| Sheeler & Loftus Renovation                            | 2,000,000          | -                          | -                                | -                                    |
| <b>Total Iowa Veterans Home Capital</b>                | <b>2,500,000</b>   | <b>-</b>                   | <b>-</b>                         | <b>-</b>                             |
| <b>Total Capital</b>                                   | <b>83,679,237</b>  | <b>75,810,000</b>          | <b>128,999,833</b>               | <b>57,304,468</b>                    |
| <b>Total Rebuild Iowa Infrastructure Fund</b>          | <b>194,522,243</b> | <b>179,361,610</b>         | <b>241,154,812</b>               | <b>193,152,364</b>                   |

# State of Iowa

## Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|--------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0019 - Commerce Revolving Fund</b>      |                   |                            |                                  |                                      |
| <b>Banking Division</b>                    |                   |                            |                                  |                                      |
| Banking Division Commerce Fund             | 10,499,790        | 11,145,778                 | 11,145,778                       | 11,145,778                           |
| <b>Total Banking Division</b>              | <b>10,499,790</b> | <b>11,145,778</b>          | <b>11,145,778</b>                | <b>11,145,778</b>                    |
| <b>Credit Union Division</b>               |                   |                            |                                  |                                      |
| Credit Union Division                      | 1,869,256         | 1,869,256                  | 2,204,256                        | 2,204,256                            |
| <b>Total Credit Union Division</b>         | <b>1,869,256</b>  | <b>1,869,256</b>           | <b>2,204,256</b>                 | <b>2,204,256</b>                     |
| <b>Insurance Division</b>                  |                   |                            |                                  |                                      |
| Insurance Division-Commerce Revolving Fund | 5,485,889         | 5,485,889                  | 5,485,889                        | 5,485,889                            |
| <b>Total Insurance Division</b>            | <b>5,485,889</b>  | <b>5,485,889</b>           | <b>5,485,889</b>                 | <b>5,485,889</b>                     |
| <b>Utilities Division</b>                  |                   |                            |                                  |                                      |
| Utilities Division                         | 9,210,405         | 9,040,405                  | 8,560,405                        | 8,560,405                            |
| <b>Total Utilities Division</b>            | <b>9,210,405</b>  | <b>9,040,405</b>           | <b>8,560,405</b>                 | <b>8,560,405</b>                     |
| <b>Total Administration and Regulation</b> | <b>27,065,340</b> | <b>27,541,328</b>          | <b>27,396,328</b>                | <b>27,396,328</b>                    |
| <b>Consumer Advocate</b>                   |                   |                            |                                  |                                      |
| Consumer Advocate - Fund 0019              | 3,137,588         | 3,137,588                  | 3,137,588                        | 3,137,588                            |
| <b>Total Consumer Advocate</b>             | <b>3,137,588</b>  | <b>3,137,588</b>           | <b>3,137,588</b>                 | <b>3,137,588</b>                     |
| <b>Total Justice System</b>                | <b>3,137,588</b>  | <b>3,137,588</b>           | <b>3,137,588</b>                 | <b>3,137,588</b>                     |
| <b>Total Commerce Revolving Fund</b>       | <b>30,202,928</b> | <b>30,678,916</b>          | <b>30,533,916</b>                | <b>30,533,916</b>                    |



## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                             | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|---------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>001A - State Bond Repayment Fund</b>                 |                   |                            |                                  |                                      |
| <b>Regents, Board of</b>                                |                   |                            |                                  |                                      |
| BOR - Tuition Replacement - State Bond Repayment Fund   | -                 | 12,200,000                 | -                                | -                                    |
| <b>Total Regents, Board of</b>                          | -                 | <b>12,200,000</b>          | -                                | -                                    |
| <b>Total Education</b>                                  | -                 | <b>12,200,000</b>          | -                                | -                                    |
| <b>Administrative Services - Capitols</b>               |                   |                            |                                  |                                      |
| Capitol Dome Major Maintenance State Bond Repay Fund    | 9,990,900         | -                          | -                                | -                                    |
| <b>Total Administrative Services - Capitols</b>         | <b>9,990,900</b>  | -                          | -                                | -                                    |
| <b>Judicial Branch Capital</b>                          |                   |                            |                                  |                                      |
| Polk County Justice Center Furniture & Equipment (001A) | 6,718,433         | -                          | -                                | -                                    |
| <b>Total Judicial Branch Capital</b>                    | <b>6,718,433</b>  | -                          | -                                | -                                    |
| <b>Total Capital</b>                                    | <b>16,709,333</b> | -                          | -                                | -                                    |
| <b>Total State Bond Repayment Fund</b>                  | <b>16,709,333</b> | <b>12,200,000</b>          | -                                | -                                    |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0030 - DPS-Gaming Enforcement Revolving Fund - 0030</b> |                   |                            |                                  |                                      |
| Public Safety, Department of                               |                   |                            |                                  |                                      |
| DPS Gaming Enforcement - 0030                              | 9,745,272         | 11,335,218                 | 11,335,218                       | 10,239,218                           |
| <b>Total Public Safety, Department of</b>                  | <b>9,745,272</b>  | <b>11,335,218</b>          | <b>11,335,218</b>                | <b>10,239,218</b>                    |
| <b>Total Justice System</b>                                | <b>9,745,272</b>  | <b>11,335,218</b>          | <b>11,335,218</b>                | <b>10,239,218</b>                    |
| <b>Total DPS-Gaming Enforcement Revolving Fund - 0030</b>  | <b>9,745,272</b>  | <b>11,335,218</b>          | <b>11,335,218</b>                | <b>10,239,218</b>                    |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                    | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0035 - Racing and Gaming Revolving Fund</b> |                   |                            |                                  |                                      |
| <b>Racing Commission</b>                       |                   |                            |                                  |                                      |
| Racing and Gaming Regulatory Revolving Fund    | 6,194,499         | 6,194,499                  | 6,194,499                        | 6,194,499                            |
| <b>Total Racing Commission</b>                 | <b>6,194,499</b>  | <b>6,194,499</b>           | <b>6,194,499</b>                 | <b>6,194,499</b>                     |
| <b>Total Administration and Regulation</b>     | <b>6,194,499</b>  | <b>6,194,499</b>           | <b>6,194,499</b>                 | <b>6,194,499</b>                     |
| <b>Total Racing and Gaming Revolving Fund</b>  | <b>6,194,499</b>  | <b>6,194,499</b>           | <b>6,194,499</b>                 | <b>6,194,499</b>                     |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|--------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0038 - Iowa Economic Emergency Fund</b> |                   |                            |                                  |                                      |
| <b>Executive Council</b>                   |                   |                            |                                  |                                      |
| Performance Of Duty EEF                    | 5,558,619         | 3,378,609                  | 3,378,609                        | 3,378,609                            |
| <b>Total Executive Council</b>             | <b>5,558,619</b>  | <b>3,378,609</b>           | <b>3,378,609</b>                 | <b>3,378,609</b>                     |
| <b>Total Administration and Regulation</b> | <b>5,558,619</b>  | <b>3,378,609</b>           | <b>3,378,609</b>                 | <b>3,378,609</b>                     |
| <b>Total Iowa Economic Emergency Fund</b>  | <b>5,558,619</b>  | <b>3,378,609</b>           | <b>3,378,609</b>                 | <b>3,378,609</b>                     |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                  | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|--------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0046 - Wireless E911 Surcharge</b>                        |                   |                            |                                  |                                      |
| <b>Homeland Security and Emergency Management</b>            |                   |                            |                                  |                                      |
| E911 Emerg Comm Admin-E911 Surcharge                         | 250,000           | 250,000                    | 250,000                          | 250,000                              |
| <b>Total Homeland Security and Emergency Management</b>      | <b>250,000</b>    | <b>250,000</b>             | <b>250,000</b>                   | <b>250,000</b>                       |
| <b>Public Safety, Department of</b>                          |                   |                            |                                  |                                      |
| Iowa Statewide Interoperable Comm. System Lease Purchase0046 | 4,383,000         | -                          | -                                | -                                    |
| <b>Total Public Safety, Department of</b>                    | <b>4,383,000</b>  | <b>-</b>                   | <b>-</b>                         | <b>-</b>                             |
| <b>Total Justice System</b>                                  | <b>4,633,000</b>  | <b>250,000</b>             | <b>250,000</b>                   | <b>250,000</b>                       |
| <b>Total Wireless E911 Surcharge</b>                         | <b>4,633,000</b>  | <b>250,000</b>             | <b>250,000</b>                   | <b>250,000</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                    | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0048 - Snowmobile Registration Fees</b>     |                   |                            |                                  |                                      |
| <b>Natural Resources</b>                       |                   |                            |                                  |                                      |
| Snowmobile Registration Fees                   | 100,000           | 100,000                    | 100,000                          | 100,000                              |
| <b>Total Natural Resources</b>                 | <b>100,000</b>    | <b>100,000</b>             | <b>100,000</b>                   | <b>100,000</b>                       |
| <b>Total Agriculture and Natural Resources</b> | <b>100,000</b>    | <b>100,000</b>             | <b>100,000</b>                   | <b>100,000</b>                       |
| <b>Total Snowmobile Registration Fees</b>      | <b>100,000</b>    | <b>100,000</b>             | <b>100,000</b>                   | <b>100,000</b>                       |

# State of Iowa

## Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                    | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0050 - Groundwater Protection Fund</b>      |                   |                            |                                  |                                      |
| <b>Natural Resources</b>                       |                   |                            |                                  |                                      |
| GWF-Geographic Information System              | 297,500           | 297,500                    | 297,500                          | 297,500                              |
| GWF-Groundwater Monitoring-DNR                 | 1,686,751         | 1,686,751                  | 1,686,751                        | 1,686,751                            |
| GWF-Household Hazardous Waste-DNR              | 447,324           | 447,324                    | 447,324                          | 447,324                              |
| GWF-Landfill Alternatives-DNR                  | 618,993           | 618,993                    | 618,993                          | 618,993                              |
| GWF-Solid Waste Authorization                  | 50,000            | 50,000                     | 50,000                           | 50,000                               |
| GWF-Storage Tanks Study-DNR                    | 100,303           | 100,303                    | 100,303                          | 100,303                              |
| GWF-Waste Reduction and Assistance             | 192,500           | 192,500                    | 192,500                          | 192,500                              |
| GWF-Well Testing Admin 2%-DNR                  | 62,461            | 62,461                     | 62,461                           | 62,461                               |
| <b>Total Natural Resources</b>                 | <b>3,455,832</b>  | <b>3,455,832</b>           | <b>3,455,832</b>                 | <b>3,455,832</b>                     |
| <b>Total Agriculture and Natural Resources</b> | <b>3,455,832</b>  | <b>3,455,832</b>           | <b>3,455,832</b>                 | <b>3,455,832</b>                     |
| <b>Total Groundwater Protection Fund</b>       | <b>3,455,832</b>  | <b>3,455,832</b>           | <b>3,455,832</b>                 | <b>3,455,832</b>                     |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                               | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0052 - Special Contingency Fund</b>    |                   |                            |                                  |                                      |
| <b>Iowa Workforce Development</b>         |                   |                            |                                  |                                      |
| P & I Workforce Development Field Offices | 1,766,084         | 1,766,084                  | 1,766,084                        | 1,766,084                            |
| <b>Total Iowa Workforce Development</b>   | <b>1,766,084</b>  | <b>1,766,084</b>           | <b>1,766,084</b>                 | <b>1,766,084</b>                     |
| <b>Total Economic Development</b>         | <b>1,766,084</b>  | <b>1,766,084</b>           | <b>1,766,084</b>                 | <b>1,766,084</b>                     |
| <b>Total Special Contingency Fund</b>     | <b>1,766,084</b>  | <b>1,766,084</b>           | <b>1,766,084</b>                 | <b>1,766,084</b>                     |



## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                               | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>006R - Medicaid Fraud Account Fund</b> |                   |                            |                                  |                                      |
| <b>Human Services - Assistance</b>        |                   |                            |                                  |                                      |
| Medicaid - Medicaid Fraud Account         | 500,000           | 500,000                    | 500,000                          | 500,000                              |
| <b>Total Human Services - Assistance</b>  | <b>500,000</b>    | <b>500,000</b>             | <b>500,000</b>                   | <b>500,000</b>                       |
| <b>Total Human Services</b>               | <b>500,000</b>    | <b>500,000</b>             | <b>500,000</b>                   | <b>500,000</b>                       |
| <b>Total Medicaid Fraud Account Fund</b>  | <b>500,000</b>    | <b>500,000</b>             | <b>500,000</b>                   | <b>500,000</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                          | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0087 - State Housing Trust Fund</b>               |                   |                            |                                  |                                      |
| <b>Professional Licensing &amp; Regulation</b>       |                   |                            |                                  |                                      |
| Housing Improvement Fund Field Auditor               | 62,317            | 62,317                     | 62,317                           | 62,317                               |
| <b>Total Professional Licensing &amp; Regulation</b> | <b>62,317</b>     | <b>62,317</b>              | <b>62,317</b>                    | <b>62,317</b>                        |
| <b>Total Administration and Regulation</b>           | <b>62,317</b>     | <b>62,317</b>              | <b>62,317</b>                    | <b>62,317</b>                        |
| <b>Total State Housing Trust Fund</b>                | <b>62,317</b>     | <b>62,317</b>              | <b>62,317</b>                    | <b>62,317</b>                        |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                  | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|--------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0088 - Consumer Education Fund</b>                        |                   |                            |                                  |                                      |
| <b>Justice, Department of</b>                                |                   |                            |                                  |                                      |
| AG Prosecutions, Appeals, Chapter 669 Duties - Fd 0088       | -                 | 1,000,000                  | 750,000                          | 1,000,000                            |
| Consumer Fraud-Public Education & Enforcement                | -                 | 1,875,000                  | 1,875,000                        | 1,875,000                            |
| Farm Mediation Services - Fd 0088                            | 300,000           | 300,000                    | -                                | 300,000                              |
| Older Iowans Consumer Fraud-Public Education & Investigation | -                 | 125,000                    | 125,000                          | 125,000                              |
| <b>Total Justice, Department of</b>                          | <b>300,000</b>    | <b>3,300,000</b>           | <b>2,750,000</b>                 | <b>3,300,000</b>                     |
| <b>Total Justice System</b>                                  | <b>300,000</b>    | <b>3,300,000</b>           | <b>2,750,000</b>                 | <b>3,300,000</b>                     |
| <b>Total Consumer Education Fund</b>                         | <b>300,000</b>    | <b>3,300,000</b>           | <b>2,750,000</b>                 | <b>3,300,000</b>                     |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                  | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|--------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>008J - Address Confidentiality Program Revolving Fund</b> |                   |                            |                                  |                                      |
| <b>Secretary of State</b>                                    |                   |                            |                                  |                                      |
| Address Confidentiality Program                              | 120,400           | 120,400                    | 120,400                          | 120,400                              |
| <b>Total Secretary of State</b>                              | <b>120,400</b>    | <b>120,400</b>             | <b>120,400</b>                   | <b>120,400</b>                       |
| <b>Total Administration and Regulation</b>                   | <b>120,400</b>    | <b>120,400</b>             | <b>120,400</b>                   | <b>120,400</b>                       |
| <b>Total Address Confidentiality Program Revolving Fund</b>  | <b>120,400</b>    | <b>120,400</b>             | <b>120,400</b>                   | <b>120,400</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                       | FY 2017<br>Actual  | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|---------------------------------------------------|--------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0137 - Primary Road Fund</b>                   |                    |                            |                                  |                                      |
| <b>Transportation, Department of</b>              |                    |                            |                                  |                                      |
| Field Facility Deferred Maint.                    | 1,700,000          | 1,700,000                  | 1,700,000                        | 1,700,000                            |
| Garage Fuel & Waste Management                    | 800,000            | 800,000                    | 800,000                          | 800,000                              |
| PRF - Auditor of State Reimbursement              | 506,884            | 521,418                    | 536,382                          | 536,382                              |
| PRF - DAS Utility Services                        | 1,594,440          | 1,594,440                  | 1,594,440                        | 1,594,440                            |
| PRF-DOT Workers' Compensation                     | 3,790,504          | 4,211,524                  | 4,217,954                        | 4,217,954                            |
| PRF-Highway Division                              | 244,749,911        | 246,491,619                | 247,823,848                      | 247,828,001                          |
| PRF - Indirect Cost Recoveries                    | 660,000            | 660,000                    | 660,000                          | 660,000                              |
| PRF-Inventory & Equipment Replacement             | 5,366,000          | 10,535,000                 | 10,465,000                       | 10,465,000                           |
| PRF-Motor Vehicle Division                        | 1,502,665          | 1,527,161                  | 1,085,934                        | 1,081,781                            |
| PRF-Operations                                    | 41,032,482         | 41,682,587                 | 41,020,512                       | 41,020,512                           |
| PRF-Planning, Programming & Modal                 | 8,488,981          | 8,615,735                  | 8,508,616                        | 8,508,616                            |
| PRF - Strategic Performance                       | 3,155,710          | 3,364,853                  | 4,124,123                        | 4,124,123                            |
| PRF-Unemployment Compensation                     | 138,000            | 138,000                    | 138,000                          | 138,000                              |
| Rest Area Facility Maintenance                    | 250,000            | 250,000                    | 250,000                          | 250,000                              |
| Statewide Interoperable Communications System-PRF | -                  | -                          | -                                | 3,054,172                            |
| Transportation Maps                               | 242,000            | -                          | 242,000                          | 242,000                              |
| <b>Total Transportation, Department of</b>        | <b>313,977,577</b> | <b>322,092,337</b>         | <b>323,166,809</b>               | <b>326,220,981</b>                   |
| <b>Total Transportation</b>                       | <b>313,977,577</b> | <b>322,092,337</b>         | <b>323,166,809</b>               | <b>326,220,981</b>                   |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                  | FY 2017<br>Actual  | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|--------------------------------------------------------------|--------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Transportation Capital</b>                                |                    |                            |                                  |                                      |
| ADA Improvements                                             | 150,000            | 150,000                    | 150,000                          | 150,000                              |
| Adair Garage Renovations                                     | -                  | 1,478,000                  | -                                | -                                    |
| DOT Capitals - Garage Roofing Projects                       | 500,000            | 500,000                    | 500,000                          | 500,000                              |
| DOT Capitals - Heating, Cooling, Exhaust System Improvements | 700,000            | 700,000                    | 700,000                          | 700,000                              |
| DOT Capitals - Utility Improvements                          | 400,000            | 400,000                    | 400,000                          | 400,000                              |
| Dubuque Garage Replacement-PRF                               | -                  | 10,200,000                 | -                                | -                                    |
| Mount Pleasant/Fairfield Combined Facility                   | 4,902,000          | -                          | -                                | -                                    |
| Waterloo Garage Renovations                                  | -                  | -                          | 1,790,000                        | 1,790,000                            |
| <b>Total Transportation Capital</b>                          | <b>6,652,000</b>   | <b>13,428,000</b>          | <b>3,540,000</b>                 | <b>3,540,000</b>                     |
| <b>Total Capital</b>                                         | <b>6,652,000</b>   | <b>13,428,000</b>          | <b>3,540,000</b>                 | <b>3,540,000</b>                     |
| <b>Total Primary Road Fund</b>                               | <b>320,629,577</b> | <b>335,520,337</b>         | <b>326,706,809</b>               | <b>329,760,981</b>                   |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                     | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0170 - Workforce Development Withholding</b> |                   |                            |                                  |                                      |
| <b>Economic Development Authority</b>           |                   |                            |                                  |                                      |
| Apprenticeship Training Program                 | 3,000,000         | 3,000,000                  | 3,000,000                        | 3,000,000                            |
| Job Training                                    | 3,000,000         | 3,000,000                  | 3,000,000                        | 3,000,000                            |
| <b>Total Economic Development Authority</b>     | <b>6,000,000</b>  | <b>6,000,000</b>           | <b>6,000,000</b>                 | <b>6,000,000</b>                     |
| <b>Total Economic Development</b>               | <b>6,000,000</b>  | <b>6,000,000</b>           | <b>6,000,000</b>                 | <b>6,000,000</b>                     |
| <b>Total Workforce Development Withholding</b>  | <b>6,000,000</b>  | <b>6,000,000</b>           | <b>6,000,000</b>                 | <b>6,000,000</b>                     |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                              | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0173 - Pharmaceutical Settlement</b>  |                   |                            |                                  |                                      |
| Human Services - Assistance              |                   |                            |                                  |                                      |
| Medical Contracts Supplement             | 1,300,000         | 800,000                    | 800,000                          | 864,257                              |
| <b>Total Human Services - Assistance</b> | <b>1,300,000</b>  | <b>800,000</b>             | <b>800,000</b>                   | <b>864,257</b>                       |
| <b>Total Human Services</b>              | <b>1,300,000</b>  | <b>800,000</b>             | <b>800,000</b>                   | <b>864,257</b>                       |
| <b>Total Pharmaceutical Settlement</b>   | <b>1,300,000</b>  | <b>800,000</b>             | <b>800,000</b>                   | <b>864,257</b>                       |



## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                 | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0211 - Wine And Beer Promotion Board</b>                 |                   |                            |                                  |                                      |
| <b>Regents, Board of</b>                                    |                   |                            |                                  |                                      |
| ISU - Midwest Grape and Wine Industry Institute<br>Standing | 250,000           | 250,000                    | 250,000                          | 250,000                              |
| <b>Total Regents, Board of</b>                              | <b>250,000</b>    | <b>250,000</b>             | <b>250,000</b>                   | <b>250,000</b>                       |
| <b>Total Education</b>                                      | <b>250,000</b>    | <b>250,000</b>             | <b>250,000</b>                   | <b>250,000</b>                       |
| <b>Total Wine And Beer Promotion Board</b>                  | <b>250,000</b>    | <b>250,000</b>             | <b>250,000</b>                   | <b>250,000</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                    | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0233 - Fish And Wildlife Trust Fund</b>     |                   |                            |                                  |                                      |
| <b>Natural Resources</b>                       |                   |                            |                                  |                                      |
| F&G-DNR Admin Expenses                         | 43,147,993        | 43,768,530                 | 43,768,530                       | 43,768,530                           |
| <b>Total Natural Resources</b>                 | <b>43,147,993</b> | <b>43,768,530</b>          | <b>43,768,530</b>                | <b>43,768,530</b>                    |
| <b>Total Agriculture and Natural Resources</b> | <b>43,147,993</b> | <b>43,768,530</b>          | <b>43,768,530</b>                | <b>43,768,530</b>                    |
| <b>Total Fish And Wildlife Trust Fund</b>      | <b>43,147,993</b> | <b>43,768,530</b>          | <b>43,768,530</b>                | <b>43,768,530</b>                    |

# State of Iowa

## Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                       | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-------------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0295 - Environment First Fund</b>                              |                   |                            |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>                           |                   |                            |                                  |                                      |
| Conservation Reserve Enhance                                      | 1,000,000         | 1,000,000                  | 1,000,000                        | 1,000,000                            |
| Conservation Reserve Program                                      | 1,000,000         | 900,000                    | 900,000                          | 900,000                              |
| Cost Share                                                        | 6,750,000         | 8,325,000                  | 8,325,000                        | 8,325,000                            |
| Farm Management Demonstration                                     | 625,000           | 375,000                    | 375,000                          | 375,000                              |
| Soil & Water Conservation                                         | 2,800,000         | 3,800,000                  | 3,800,000                        | 3,800,000                            |
| Water Quality Initiative EFF                                      | -                 | 2,375,000                  | 2,375,000                        | 2,375,000                            |
| Watershed Protection Fund                                         | 900,000           | 900,000                    | 900,000                          | 900,000                              |
| <b>Total Agriculture and Land Stewardship</b>                     | <b>13,075,000</b> | <b>17,675,000</b>          | <b>17,675,000</b>                | <b>17,675,000</b>                    |
| <b>Loess Hills Development &amp; Conservation Authority</b>       |                   |                            |                                  |                                      |
| Loess Hills Dev/Cons Auth FY02 Environment First Fund             | 600,000           | -                          | -                                | -                                    |
| <b>Total Loess Hills Development &amp; Conservation Authority</b> | <b>600,000</b>    | <b>-</b>                   | <b>-</b>                         | <b>-</b>                             |
| <b>Natural Resources</b>                                          |                   |                            |                                  |                                      |
| Ambient Air Quality Monitoring - ambient                          | 425,000           | 425,000                    | 425,000                          | 425,000                              |
| Animal Feeding Operations                                         | 1,320,000         | 1,320,000                  | 1,320,000                        | 1,320,000                            |
| Geological And Water Survey                                       | 200,000           | 200,000                    | 200,000                          | 200,000                              |
| GIS Information for Watershed                                     | 195,000           | 195,000                    | 195,000                          | 195,000                              |
| Park Operations & Maintenance                                     | 6,235,000         | 6,235,000                  | 6,235,000                        | 6,235,000                            |
| REAP                                                              | 16,000,000        | 12,000,000                 | 16,000,000                       | 12,000,000                           |
| Water Quality Monitoring                                          | 2,955,000         | 2,955,000                  | 2,955,000                        | 2,955,000                            |
| Water Quality Protection                                          | 500,000           | 500,000                    | 500,000                          | 500,000                              |
| Water Quantity                                                    | 495,000           | 495,000                    | 495,000                          | 495,000                              |
| <b>Total Natural Resources</b>                                    | <b>28,325,000</b> | <b>24,325,000</b>          | <b>28,325,000</b>                | <b>24,325,000</b>                    |
| <b>Total Agriculture and Natural Resources</b>                    | <b>42,000,000</b> | <b>42,000,000</b>          | <b>46,000,000</b>                | <b>42,000,000</b>                    |
| <b>Total Environment First Fund</b>                               | <b>42,000,000</b> | <b>42,000,000</b>          | <b>46,000,000</b>                | <b>42,000,000</b>                    |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                     | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0433 - Revenue Bonds Capitals Fund</b>       |                   |                            |                                  |                                      |
| <b>Administrative Services - Capitals</b>       |                   |                            |                                  |                                      |
| DAS - Major Maintenance                         | 760,000           | -                          | -                                | -                                    |
| <b>Total Administrative Services - Capitals</b> | <b>760,000</b>    | -                          | -                                | -                                    |
| <b>Total Capital</b>                            | <b>760,000</b>    | -                          | -                                | -                                    |
| <b>Total Revenue Bonds Capitals Fund</b>        | <b>760,000</b>    | -                          | -                                | -                                    |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                    | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0441 - Unclaimed Winnings Fund</b>          |                   |                            |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>        |                   |                            |                                  |                                      |
| Iowa Junior Angus Show                         | 10,000            | -                          | -                                | -                                    |
| Native Horse and Dog Program                   | 295,516           | 295,516                    | 295,516                          | 295,516                              |
| <b>Total Agriculture and Land Stewardship</b>  | <b>305,516</b>    | <b>295,516</b>             | <b>295,516</b>                   | <b>295,516</b>                       |
| <b>Total Agriculture and Natural Resources</b> | <b>305,516</b>    | <b>295,516</b>             | <b>295,516</b>                   | <b>295,516</b>                       |
| <b>Total Unclaimed Winnings Fund</b>           | <b>305,516</b>    | <b>295,516</b>             | <b>295,516</b>                   | <b>295,516</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                   | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|---------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0445 - Hospital Health Care Access Trust</b>               |                   |                            |                                  |                                      |
| <b>Human Services - Assistance</b>                            |                   |                            |                                  |                                      |
| Medical Assistance Supplemental-Hospital Care<br>Access Trust | 34,700,000        | 33,920,554                 | 33,920,554                       | 33,920,554                           |
| <b>Total Human Services - Assistance</b>                      | <b>34,700,000</b> | <b>33,920,554</b>          | <b>33,920,554</b>                | <b>33,920,554</b>                    |
| <b>Total Human Services</b>                                   | <b>34,700,000</b> | <b>33,920,554</b>          | <b>33,920,554</b>                | <b>33,920,554</b>                    |
| <b>Total Hospital Health Care Access Trust</b>                | <b>34,700,000</b> | <b>33,920,554</b>          | <b>33,920,554</b>                | <b>33,920,554</b>                    |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                    | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0450 - UST Unassigned Revenue (Nonbond)</b> |                   |                            |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>        |                   |                            |                                  |                                      |
| Fuel Inspection                                | 250,000           | 250,000                    | 250,000                          | 250,000                              |
| <b>Total Agriculture and Land Stewardship</b>  | <b>250,000</b>    | <b>250,000</b>             | <b>250,000</b>                   | <b>250,000</b>                       |
| <b>Natural Resources</b>                       |                   |                            |                                  |                                      |
| Technical Tank Review                          | 200,000           | 200,000                    | 200,000                          | 200,000                              |
| UST Administration Match                       | 200,000           | 200,000                    | 200,000                          | 200,000                              |
| <b>Total Natural Resources</b>                 | <b>400,000</b>    | <b>400,000</b>             | <b>400,000</b>                   | <b>400,000</b>                       |
| <b>Total Agriculture and Natural Resources</b> | <b>650,000</b>    | <b>650,000</b>             | <b>650,000</b>                   | <b>650,000</b>                       |
| <b>Total UST Unassigned Revenue (Nonbond)</b>  | <b>650,000</b>    | <b>650,000</b>             | <b>650,000</b>                   | <b>650,000</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                             | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-----------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0692 - UI Reserve Fund</b>           |                   |                            |                                  |                                      |
| <b>Iowa Workforce Development</b>       |                   |                            |                                  |                                      |
| IWD Field Offices (UI Reserve Interest) | 557,000           | 1,060,000                  | 1,060,000                        | 1,060,000                            |
| <b>Total Iowa Workforce Development</b> | <b>557,000</b>    | <b>1,060,000</b>           | <b>1,060,000</b>                 | <b>1,060,000</b>                     |
| <b>Total Economic Development</b>       | <b>557,000</b>    | <b>1,060,000</b>           | <b>1,060,000</b>                 | <b>1,060,000</b>                     |
| <b>Total UI Reserve Fund</b>            | <b>557,000</b>    | <b>1,060,000</b>           | <b>1,060,000</b>                 | <b>1,060,000</b>                     |



## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0791 - IPERS Fund</b>                                   |                   |                            |                                  |                                      |
| Iowa Public Employees' Retirement System Administration    |                   |                            |                                  |                                      |
| IPERS Administration                                       | 17,686,968        | 17,988,567                 | 17,988,567                       | 17,988,567                           |
| <b>Total Iowa Public Employees' Retirement System Admi</b> | <b>17,686,968</b> | <b>17,988,567</b>          | <b>17,988,567</b>                | <b>17,988,567</b>                    |
| <b>Total Administration and Regulation</b>                 | <b>17,686,968</b> | <b>17,988,567</b>          | <b>17,988,567</b>                | <b>17,988,567</b>                    |
| <b>Total IPERS Fund</b>                                    | <b>17,686,968</b> | <b>17,988,567</b>          | <b>17,988,567</b>                | <b>17,988,567</b>                    |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                           | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0810 - Road Use Tax Fund</b>                       |                   |                            |                                  |                                      |
| <b>Inspections &amp; Appeals, Department of</b>       |                   |                            |                                  |                                      |
| DIA - Use Tax                                         | 1,623,897         | 1,623,897                  | 1,623,897                        | 1,623,897                            |
| <b>Total Inspections &amp; Appeals, Department of</b> | <b>1,623,897</b>  | <b>1,623,897</b>           | <b>1,623,897</b>                 | <b>1,623,897</b>                     |
| <b>Management, Department of</b>                      |                   |                            |                                  |                                      |
| DOM Road Use Tax Fund Appropriation                   | 56,000            | 56,000                     | 56,000                           | 56,000                               |
| <b>Total Management, Department of</b>                | <b>56,000</b>     | <b>56,000</b>              | <b>56,000</b>                    | <b>56,000</b>                        |
| <b>Treasurer of State</b>                             |                   |                            |                                  |                                      |
| Funds for I3 Expenses - Road Use Tax                  | 93,148            | 93,148                     | 93,148                           | 93,148                               |
| <b>Total Treasurer of State</b>                       | <b>93,148</b>     | <b>93,148</b>              | <b>93,148</b>                    | <b>93,148</b>                        |
| <b>Total Administration and Regulation</b>            | <b>1,773,045</b>  | <b>1,773,045</b>           | <b>1,773,045</b>                 | <b>1,773,045</b>                     |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                        | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|----------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Transportation, Department of</b>               |                   |                            |                                  |                                      |
| County Treasurer Equipment Standing                | 650,000           | 650,000                    | 650,000                          | 650,000                              |
| County Treasurers Support                          | 1,406,000         | 1,406,000                  | 1,406,000                        | 1,406,000                            |
| Drivers' Licenses                                  | 3,876,000         | 3,876,000                  | 3,876,000                        | 3,876,000                            |
| Highway Division                                   | -                 | -                          | 10,133,506                       | 10,233,174                           |
| Mississippi River Parkway Commission               | 40,000            | 40,000                     | 40,000                           | 40,000                               |
| Personal Delivery of Services DOT                  | 225,000           | 225,000                    | 225,000                          | 225,000                              |
| RUTF - Auditor of State Reimbursement              | 82,516            | 84,882                     | 87,318                           | 87,318                               |
| RUTF - DAS Utility Services                        | 259,560           | 259,560                    | 259,560                          | 259,560                              |
| RUTF - Indirect Cost Recoveries                    | 90,000            | 90,000                     | 90,000                           | 90,000                               |
| RUTF-Motor Vehicle Division                        | 36,063,965        | 36,176,924                 | 26,062,416                       | 25,962,748                           |
| RUTF-Operations                                    | 6,679,706         | 6,785,537                  | 6,677,758                        | 6,677,758                            |
| RUTF-Planning, Programs & Modal                    | 446,789           | 453,460                    | 447,822                          | 447,822                              |
| RUTF - Strategic Performance                       | 513,720           | 548,328                    | 671,369                          | 671,369                              |
| RUTF-Unemployment Compensation                     | 7,000             | 7,000                      | 7,000                            | 7,000                                |
| RUTF-Workers' Compensation                         | 157,938           | 175,480                    | 175,748                          | 175,748                              |
| Statewide Interoperable Communications System-RUTF | -                 | -                          | -                                | 497,191                              |
| TraCS/MACH                                         | 300,000           | 300,000                    | 300,000                          | 300,000                              |
| <b>Total Transportation, Department of</b>         | <b>50,798,194</b> | <b>51,078,171</b>          | <b>51,109,497</b>                | <b>51,606,688</b>                    |
| <b>Total Transportation</b>                        | <b>50,798,194</b> | <b>51,078,171</b>          | <b>51,109,497</b>                | <b>51,606,688</b>                    |
| <b>Transportation Capital</b>                      |                   |                            |                                  |                                      |
| Dubuque Garage Replacement-RUTF                    | -                 | 600,000                    | -                                | -                                    |
| MVD Field Facilities Maintenance                   | 300,000           | 300,000                    | 300,000                          | 300,000                              |
| <b>Total Transportation Capital</b>                | <b>300,000</b>    | <b>900,000</b>             | <b>300,000</b>                   | <b>300,000</b>                       |
| <b>Total Capital</b>                               | <b>300,000</b>    | <b>900,000</b>             | <b>300,000</b>                   | <b>300,000</b>                       |
| <b>Total Road Use Tax Fund</b>                     | <b>52,871,239</b> | <b>53,751,216</b>          | <b>53,182,542</b>                | <b>53,679,733</b>                    |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                 | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|---------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0828 - County Endowment Fund</b>         |                   |                            |                                  |                                      |
| <b>Economic Development Authority</b>       |                   |                            |                                  |                                      |
| Endow Iowa Admin - County Endowment Fund    | 70,000            | 70,000                     | 70,000                           | 70,000                               |
| <b>Total Economic Development Authority</b> | <b>70,000</b>     | <b>70,000</b>              | <b>70,000</b>                    | <b>70,000</b>                        |
| <b>Total Economic Development</b>           | <b>70,000</b>     | <b>70,000</b>              | <b>70,000</b>                    | <b>70,000</b>                        |
| <b>Total County Endowment Fund</b>          | <b>70,000</b>     | <b>70,000</b>              | <b>70,000</b>                    | <b>70,000</b>                        |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|--------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0867 - MVFT-Unapportioned</b>           |                   |                            |                                  |                                      |
| <b>Revenue, Department of</b>              |                   |                            |                                  |                                      |
| Motor Veh Fuel Tx-Admin Approp             | 1,305,775         | 1,305,775                  | 1,305,775                        | 1,305,775                            |
| <b>Total Revenue, Department of</b>        | <b>1,305,775</b>  | <b>1,305,775</b>           | <b>1,305,775</b>                 | <b>1,305,775</b>                     |
| <b>Total Administration and Regulation</b> | <b>1,305,775</b>  | <b>1,305,775</b>           | <b>1,305,775</b>                 | <b>1,305,775</b>                     |
| <b>Total MVFT-Unapportioned</b>            | <b>1,305,775</b>  | <b>1,305,775</b>           | <b>1,305,775</b>                 | <b>1,305,775</b>                     |

# State of Iowa

## Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                                     | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-----------------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0943 - Technology Reinvestment Fund</b>                      |                   |                            |                                  |                                      |
| <b>Chief Information Officer, Office of the</b>                 |                   |                            |                                  |                                      |
| IT Consolidation - OCIO                                         | -                 | 1,000,000                  | 12,770,000                       | 3,300,000                            |
| <b>Total Chief Information Officer, Office of the</b>           | -                 | <b>1,000,000</b>           | <b>12,770,000</b>                | <b>3,300,000</b>                     |
| <b>Human Rights, Department of</b>                              |                   |                            |                                  |                                      |
| Infrastructure for Integrating Justice Data Systems             | -                 | 1,000,000                  | 1,200,000                        | 1,200,000                            |
| Justice Data Warehouse                                          | -                 | 157,980                    | 157,980                          | 157,980                              |
| <b>Total Human Rights, Department of</b>                        | -                 | <b>1,157,980</b>           | <b>1,357,980</b>                 | <b>1,357,980</b>                     |
| <b>Public Defender</b>                                          |                   |                            |                                  |                                      |
| SPD Application(CRS,OLS, iDOCIT)<br>Enhancements-0943, TRF      | -                 | 66,463                     | 88,800                           | 88,800                               |
| <b>Total Public Defender</b>                                    | -                 | <b>66,463</b>              | <b>88,800</b>                    | <b>88,800</b>                        |
| <b>Management, Department of</b>                                |                   |                            |                                  |                                      |
| Iowa Grants Management Implementation (TRF)                     | -                 | 50,000                     | 70,000                           | 70,000                               |
| Local Government Budget & Property Tax System<br>Upgrade/Redesi | -                 | 600,000                    | 600,000                          | 600,000                              |
| Transparency Project                                            | -                 | 45,000                     | 45,000                           | 45,000                               |
| <b>Total Management, Department of</b>                          | -                 | <b>695,000</b>             | <b>715,000</b>                   | <b>715,000</b>                       |
| <b>Secretary of State</b>                                       |                   |                            |                                  |                                      |
| Updating of Voter Registration System                           | -                 | -                          | 1,750,000                        | 1,050,000                            |
| <b>Total Secretary of State</b>                                 | -                 | -                          | <b>1,750,000</b>                 | <b>1,050,000</b>                     |
| <b>Total Administration and Regulation</b>                      | -                 | <b>2,919,443</b>           | <b>16,681,780</b>                | <b>6,511,780</b>                     |
| <b>Natural Resources</b>                                        |                   |                            |                                  |                                      |
| Air Quality Application System                                  | -                 | -                          | 954,000                          | 954,000                              |
| <b>Total Natural Resources</b>                                  | -                 | -                          | <b>954,000</b>                   | <b>954,000</b>                       |
| <b>Total Agriculture and Natural Resources</b>                  | -                 | -                          | <b>954,000</b>                   | <b>954,000</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                             | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|---------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Education, Department of</b>                         |                   |                            |                                  |                                      |
| ICN Part III Leases & Maintenance Network               | -                 | 2,727,000                  | 3,647,000                        | 2,727,000                            |
| Statewide Education Data Warehouse TRF                  | 236,161           | 600,000                    | 1,000,000                        | 600,000                              |
| <b>Total Education, Department of</b>                   | <b>236,161</b>    | <b>3,327,000</b>           | <b>4,647,000</b>                 | <b>3,327,000</b>                     |
| <b>Iowa Public Television</b>                           |                   |                            |                                  |                                      |
| IPTV Equipment Replace TRF                              | -                 | 260,000                    | 1,136,000                        | 500,000                              |
| <b>Total Iowa Public Television</b>                     | <b>-</b>          | <b>260,000</b>             | <b>1,136,000</b>                 | <b>500,000</b>                       |
| <b>Total Education</b>                                  | <b>236,161</b>    | <b>3,587,000</b>           | <b>5,783,000</b>                 | <b>3,827,000</b>                     |
| <b>Public Health, Department of</b>                     |                   |                            |                                  |                                      |
| Medical Cannabidiol Registry                            | -                 | -                          | -                                | 350,000                              |
| State Medical Examiner Office                           | -                 | 1,037,000                  | -                                | -                                    |
| <b>Total Public Health, Department of</b>               | <b>-</b>          | <b>1,037,000</b>           | <b>-</b>                         | <b>350,000</b>                       |
| <b>Total Human Services</b>                             | <b>-</b>          | <b>1,037,000</b>           | <b>-</b>                         | <b>350,000</b>                       |
| <b>Parole Board</b>                                     |                   |                            |                                  |                                      |
| Parole Board Technology Projects - TRF 0943             | -                 | -                          | 160,000                          | 50,000                               |
| <b>Total Parole Board</b>                               | <b>-</b>          | <b>-</b>                   | <b>160,000</b>                   | <b>50,000</b>                        |
| <b>Homeland Security and Emergency Management</b>       |                   |                            |                                  |                                      |
| EMS Data System TRF Homeland Security                   | -                 | 400,000                    | 400,000                          | 400,000                              |
| <b>Total Homeland Security and Emergency Management</b> | <b>-</b>          | <b>400,000</b>             | <b>400,000</b>                   | <b>400,000</b>                       |
| <b>Total Justice System</b>                             | <b>-</b>          | <b>400,000</b>             | <b>560,000</b>                   | <b>450,000</b>                       |
| <b>Judicial Branch</b>                                  |                   |                            |                                  |                                      |
| Judicial Branch Technology Projects-0943-TRF            | -                 | -                          | -                                | 7,085,424                            |
| <b>Total Judicial Branch</b>                            | <b>-</b>          | <b>-</b>                   | <b>-</b>                         | <b>7,085,424</b>                     |
| <b>Total Judicial Branch</b>                            | <b>-</b>          | <b>-</b>                   | <b>-</b>                         | <b>7,085,424</b>                     |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                               | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|-------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>Corrections Capital</b>                |                   |                            |                                  |                                      |
| DOC Technology Reinvestment Fund - 0943   | -                 | -                          | 3,726,216                        | -                                    |
| <b>Total Corrections Capital</b>          | -                 | -                          | <b>3,726,216</b>                 | -                                    |
| <b>Human Services - Capital</b>           |                   |                            |                                  |                                      |
| Medicaid Technology                       | -                 | 1,000,000                  | -                                | 636,000                              |
| <b>Total Human Services - Capital</b>     | -                 | <b>1,000,000</b>           | -                                | <b>636,000</b>                       |
| <b>Public Safety Capital</b>              |                   |                            |                                  |                                      |
| DPS Radio Replacement-TRF-0943            | -                 | 1,116,377                  | 860,000                          | 860,000                              |
| DPS Tech Projects - TRF 0943              | -                 | -                          | 125,000                          | 125,000                              |
| <b>Total Public Safety Capital</b>        | -                 | <b>1,116,377</b>           | <b>985,000</b>                   | <b>985,000</b>                       |
| <b>Total Capital</b>                      | -                 | <b>2,116,377</b>           | <b>4,711,216</b>                 | <b>1,621,000</b>                     |
| <b>Total Technology Reinvestment Fund</b> | <b>236,161</b>    | <b>10,059,820</b>          | <b>28,689,996</b>                | <b>20,799,204</b>                    |



## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                      | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|--------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0944 - Renewable Fuel Infrastructure Fund</b> |                   |                            |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>          |                   |                            |                                  |                                      |
| Motor Fuel Inspection                            | 500,000           | 500,000                    | 500,000                          | 500,000                              |
| <b>Total Agriculture and Land Stewardship</b>    | <b>500,000</b>    | <b>500,000</b>             | <b>500,000</b>                   | <b>500,000</b>                       |
| <b>Total Agriculture and Natural Resources</b>   | <b>500,000</b>    | <b>500,000</b>             | <b>500,000</b>                   | <b>500,000</b>                       |
| <b>Total Renewable Fuel Infrastructure Fund</b>  | <b>500,000</b>    | <b>500,000</b>             | <b>500,000</b>                   | <b>500,000</b>                       |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                       | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|---------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0950 - State Aviation Fund</b>                 |                   |                            |                                  |                                      |
| <b>Transportation, Department of</b>              |                   |                            |                                  |                                      |
| Commercial Service Aviation Infrastructure Grants | 60,000            | -                          | -                                | -                                    |
| General Aviation Infrastructure Grants            | 750,000           | -                          | -                                | -                                    |
| <b>Total Transportation, Department of</b>        | <b>810,000</b>    | -                          | -                                | -                                    |
| <b>Total Transportation</b>                       | <b>810,000</b>    | -                          | -                                | -                                    |
| <b>Total State Aviation Fund</b>                  | <b>810,000</b>    | -                          | -                                | -                                    |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                              | FY 2017<br>Actual  | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|------------------------------------------|--------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0955 - Health Care Trust</b>          |                    |                            |                                  |                                      |
| <b>Human Services - Assistance</b>       |                    |                            |                                  |                                      |
| Medical Assistance - HCTF                | 222,000,000        | 221,900,000                | 221,900,000                      | 217,130,000                          |
| <b>Total Human Services - Assistance</b> | <b>222,000,000</b> | <b>221,900,000</b>         | <b>221,900,000</b>               | <b>217,130,000</b>                   |
| <b>Total Human Services</b>              | <b>222,000,000</b> | <b>221,900,000</b>         | <b>221,900,000</b>               | <b>217,130,000</b>                   |
| <b>Total Health Care Trust</b>           | <b>222,000,000</b> | <b>221,900,000</b>         | <b>221,900,000</b>               | <b>217,130,000</b>                   |

## State of Iowa

### Other Fund Appropriations

FY 2019 Governor's Recommendations

| DESCRIPTION                                             | FY 2017<br>Actual | FY 2018<br>Budget Estimate | FY 2019<br>Department<br>Request | FY 2019<br>Governor's<br>Recommended |
|---------------------------------------------------------|-------------------|----------------------------|----------------------------------|--------------------------------------|
| <b>0985 - Quality Assurance Trust Fund</b>              |                   |                            |                                  |                                      |
| <b>Human Services - Assistance</b>                      |                   |                            |                                  |                                      |
| Medical Assistance Supplemental-Quality Assurance Trust | 36,705,208        | 36,705,208                 | 36,705,208                       | 36,705,208                           |
| <b>Total Human Services - Assistance</b>                | <b>36,705,208</b> | <b>36,705,208</b>          | <b>36,705,208</b>                | <b>36,705,208</b>                    |
| <b>Total Human Services</b>                             | <b>36,705,208</b> | <b>36,705,208</b>          | <b>36,705,208</b>                | <b>36,705,208</b>                    |
| <b>Total Quality Assurance Trust Fund</b>               | <b>36,705,208</b> | <b>36,705,208</b>          | <b>36,705,208</b>                | <b>36,705,208</b>                    |

## Selected State General Fund Appropriations for Education - FY 2018 vs FY 2019

|                                                             | FY 2018 Estimated*     | FY 2019 Governor's<br>Recommendation | Difference          |
|-------------------------------------------------------------|------------------------|--------------------------------------|---------------------|
| <b>Pre-K - 12 Education</b>                                 |                        |                                      |                     |
| State Foundation School Aid                                 | \$3,179,629,446        | \$3,233,675,665                      | \$54,046,219        |
| Special Education Services Birth to 3                       | \$1,721,400            | \$1,721,400                          | \$0                 |
| Iowa Reading Research Ctr.                                  | \$957,500              | \$1,257,500                          | \$300,000           |
| Early Head Start Projects                                   | \$574,500              | \$574,500                            | \$0                 |
| Successful Progression for Early Readers                    | \$7,824,782            | \$7,824,782                          | \$0                 |
| Iowa On-Line Initiative                                     | \$0                    | \$500,000                            | \$500,000           |
| Early Childhood Iowa - School Ready                         | \$22,162,799           | \$22,162,799                         | \$0                 |
| Department of Education Administration                      | \$5,964,047            | \$6,089,047                          | \$125,000           |
| Career and Technical Education<br>Administration            | \$598,197              | \$598,197                            | \$0                 |
| School Food Service                                         | \$2,176,797            | \$2,176,797                          | \$0                 |
| Textbooks for Non-Public Schools                            | \$650,214              | \$650,214                            | \$0                 |
| Education                                                   | \$2,630,134            | \$2,630,134                          | \$0                 |
| Student Achievement/Teacher Quality                         | \$2,965,467            | \$2,965,467                          | \$0                 |
| Jobs for America's Grads                                    | \$666,188              | \$1,666,188                          | \$1,000,000         |
| Attendance Center Performance/Website                       | \$250,000              | \$250,000                            | \$0                 |
| Early Warning System for Literacy                           | \$1,915,000            | \$1,915,000                          | \$0                 |
| Child Development                                           | \$10,575,370           | \$10,575,370                         | \$0                 |
| Sac and Fox Indian Settlement Education                     | \$95,750               | \$95,750                             | \$0                 |
| Transportation Non-Public Students                          | \$8,197,091            | \$8,197,091                          | \$0                 |
| LEA Assessment                                              | \$0                    | \$5,000,000                          | \$5,000,000         |
| Computer Science Professional<br>Development Incentive Fund | \$0                    | \$500,000                            | \$500,000           |
| Clearinghouse - Expand Work-Based<br>Learning               | \$0                    | \$250,000                            | \$250,000           |
| Future Ready Iowa Summer Joint<br>Enrollment Program        | \$0                    | \$600,000                            | \$600,000           |
| <b>Pre-K-12 Education Grand Total</b>                       | <b>\$3,249,554,682</b> | <b>\$3,311,875,901</b>               | <b>\$62,321,219</b> |
| <b>Higher Education</b>                                     |                        |                                      |                     |
| College Student Aid Commission                              | \$58,482,572           | \$60,984,136                         | \$2,501,564         |
| Community Colleges                                          | \$199,377,092          | \$202,394,955                        | \$3,017,863         |
| Board of Regents                                            | \$564,240,074          | \$571,700,627                        | \$7,460,553         |
| <b>Higher Education Grand Total</b>                         | <b>\$822,099,738</b>   | <b>\$835,079,718</b>                 | <b>\$12,979,980</b> |

\* Includes the FY 2018 deappropriations recommended by the Governor and carried forward into FY 2019

Source: Iowa Department of Management

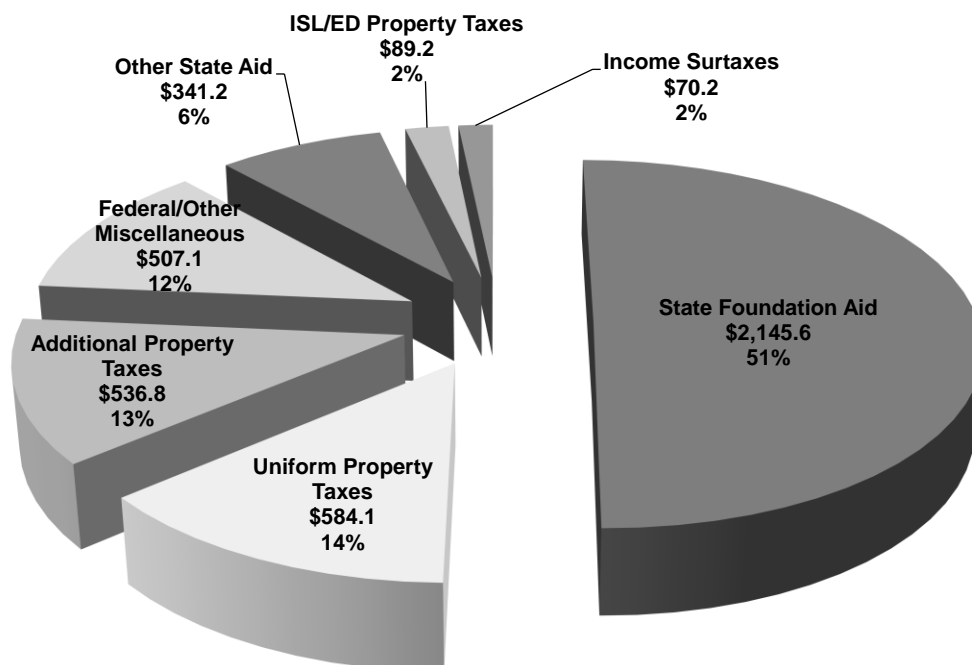
# **All Appropriations for Education - FY 2018 vs FY 2019**

|                                                          | FY 2018 Estimated*     | FY 2019 Governor's Recommendation | Difference           |
|----------------------------------------------------------|------------------------|-----------------------------------|----------------------|
| <b>General Fund</b>                                      |                        |                                   |                      |
| <b>Pre-K - 12 Education</b>                              |                        |                                   |                      |
| State Foundation School Aid                              | \$3,179,629,446        | \$3,233,675,665                   | \$54,046,219         |
| Special Education Services Birth to 3                    | \$1,721,400            | \$1,721,400                       | \$0                  |
| Iowa Reading Research Ctr.                               | \$957,500              | \$1,257,500                       | \$300,000            |
| Early Head Start Projects                                | \$574,500              | \$574,500                         | \$0                  |
| Successful Progression for Early Readers                 | \$7,824,782            | \$7,824,782                       | \$0                  |
| Iowa On-Line Initiative                                  | \$0                    | \$500,000                         | \$500,000            |
| Early Childhood Iowa - School Ready                      | \$22,162,799           | \$22,162,799                      | \$0                  |
| Department of Education Administration                   | \$5,964,047            | \$6,089,047                       | \$125,000            |
| Career and Technical Education Administration            | \$598,197              | \$598,197                         | \$0                  |
| School Food Service                                      | \$2,176,797            | \$2,176,797                       | \$0                  |
| Textbooks for Non-Public Schools                         | \$650,214              | \$650,214                         | \$0                  |
| Secondary Career and Technical Education                 | \$2,630,134            | \$2,630,134                       | \$0                  |
| Student Achievement/Teacher Quality                      | \$2,965,467            | \$2,965,467                       | \$0                  |
| Jobs for America's Grads                                 | \$666,188              | \$1,666,188                       | \$1,000,000          |
| Attendance Center Performance/Website                    | \$250,000              | \$250,000                         | \$0                  |
| Early Warning System for Literacy                        | \$1,915,000            | \$1,915,000                       | \$0                  |
| Child Development                                        | \$10,575,370           | \$10,575,370                      | \$0                  |
| Sac and Fox Indian Settlement Education                  | \$95,750               | \$95,750                          | \$0                  |
| Transportation Non-Public Students                       | \$8,197,091            | \$8,197,091                       | \$0                  |
| LEA Assessment                                           | \$0                    | \$5,000,000                       | \$5,000,000          |
| Computer Science Professional Development Incentive Fund | \$0                    | \$500,000                         | \$500,000            |
| Clearinghouse - Expand Work-Based Learning               | \$0                    | \$250,000                         | \$250,000            |
| Future Ready Iowa Summer Joint Enrollment Program        | \$0                    | \$600,000                         | \$600,000            |
| <b>Pre-K-12 Education GF Total</b>                       | <b>\$3,249,554,682</b> | <b>\$3,311,875,901</b>            | <b>\$62,321,219</b>  |
| <b>Other Education</b>                                   |                        |                                   |                      |
| Midwestern Higher Education Compact                      | \$115,000              | \$115,000                         | \$0                  |
| State Library                                            | \$2,530,063            | \$2,530,063                       | \$0                  |
| Enrich Iowa Libraries                                    | \$2,464,823            | \$2,464,823                       | \$0                  |
| Online State Job Posting System                          | \$230,000              | \$230,000                         | \$0                  |
| Iowa Department for the Blind                            | \$2,167,622            | \$2,167,622                       | \$0                  |
| Iowa Public Television                                   | \$7,520,994            | \$7,520,994                       | \$0                  |
| Iowa Vocational Rehabilitation Services                  | \$5,987,694            | \$5,987,694                       | \$0                  |
| <b>Other Education GF Total</b>                          | <b>\$21,016,196</b>    | <b>\$21,016,196</b>               | <b>\$0</b>           |
| <b>Total General Fund for Education</b>                  | <b>\$3,270,570,878</b> | <b>\$3,332,892,097</b>            | <b>\$62,321,219</b>  |
| <b>Other Funds</b>                                       |                        |                                   |                      |
| Statewide Education Data Warehouse                       | \$600,000              | \$600,000                         | \$0                  |
| ICN Part III Leases and Maintenance Network              | \$2,727,000            | \$2,727,000                       | \$0                  |
| IPTV Equipment Replacement                               | \$260,000              | \$500,000                         | \$240,000            |
| <b>Other Funds Total</b>                                 | <b>\$3,587,000</b>     | <b>\$3,827,000</b>                | <b>\$240,000</b>     |
| <b>Total Appropriations for Education</b>                | <b>\$3,274,157,878</b> | <b>\$3,336,719,097</b>            | <b>\$62,561,219</b>  |
| <b>General Fund</b>                                      |                        |                                   |                      |
| <b>Higher Education</b>                                  |                        |                                   |                      |
| College Student Aid Commission                           | \$58,482,572           | \$60,984,136                      | \$2,501,564          |
| Community Colleges                                       | \$199,377,092          | \$202,394,955                     | \$3,017,863          |
| Board of Regents                                         | \$564,240,074          | \$571,700,627                     | \$7,460,553          |
| <b>Higher Education GF Total</b>                         | <b>\$822,099,738</b>   | <b>\$835,079,718</b>              | <b>\$12,979,980</b>  |
| <b>Other Funds</b>                                       |                        |                                   |                      |
| Community Colleges                                       |                        |                                   |                      |
| Skilled Worker Job Creation Fund                         | \$40,300,000           | \$39,300,000                      | -\$1,000,000         |
| Board of Regents                                         |                        |                                   |                      |
| Tuition Replacement                                      | \$28,272,923           | \$31,471,292                      | \$3,198,369          |
| Rebuild Iowa Infrastructure Fund                         | \$48,300,000           | \$22,500,000                      | -\$25,800,000        |
| Skilled Worker Job Creation Fund                         | \$8,700,000            | \$8,700,000                       | \$0                  |
| Midwest Grape and Wine Industry                          | \$250,000              | \$250,000                         | \$0                  |
|                                                          | \$85,522,923           | \$62,921,292                      | -\$22,601,631        |
| <b>Higher Education Other Funds Total</b>                | <b>\$125,822,923</b>   | <b>\$102,221,292</b>              | <b>-\$23,601,631</b> |
| <b>Total Appropriations for Higher Education</b>         | <b>\$947,922,661</b>   | <b>\$937,301,010</b>              | <b>-\$10,621,651</b> |

\* Includes the FY 2018 deappropriations recommended by the Governor and carried forward into FY 2019

Source: Iowa Department of Management

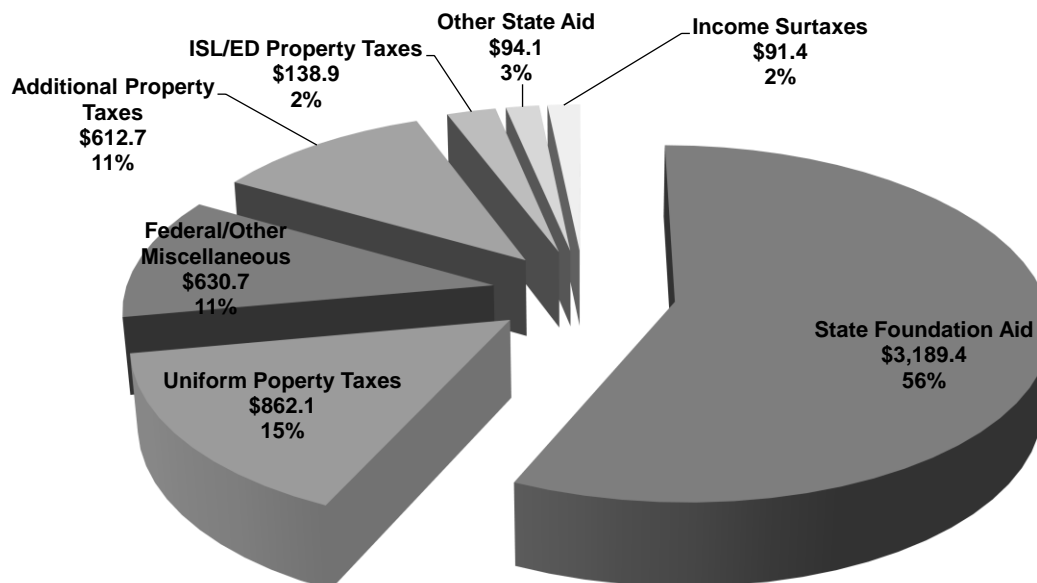
**PK-12 Education General Operating Fund Sources Detail  
School Year 2007-2008  
(In Millions)**



**Total Available: \$4.274 Billion**

*Source: Iowa Department of Education and Iowa Department of Management*

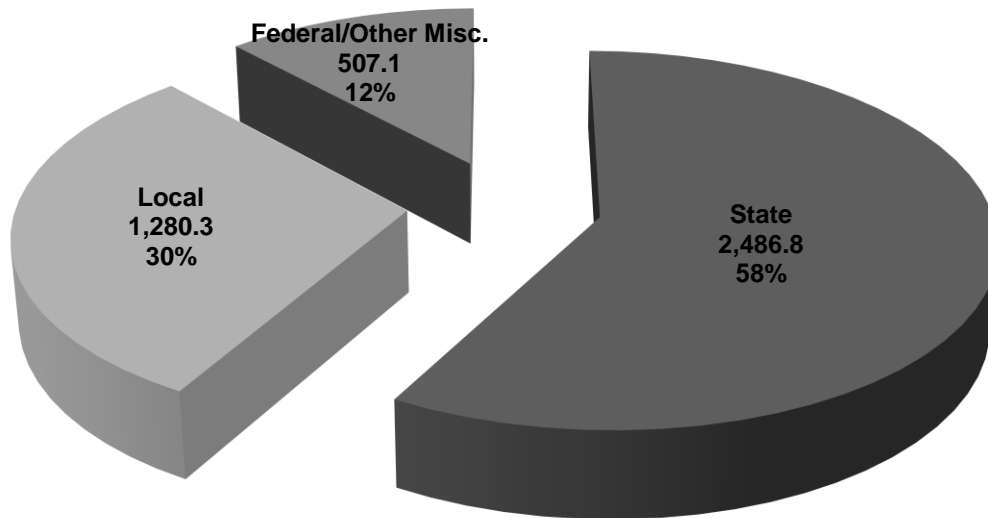
**PK-12 Education General Operating Fund Sources Detail  
School Years 2017-2018  
(In Millions)**



**Total Available: \$5.619 Billion**

*Source: Iowa Department of Education and Iowa Department of Management*

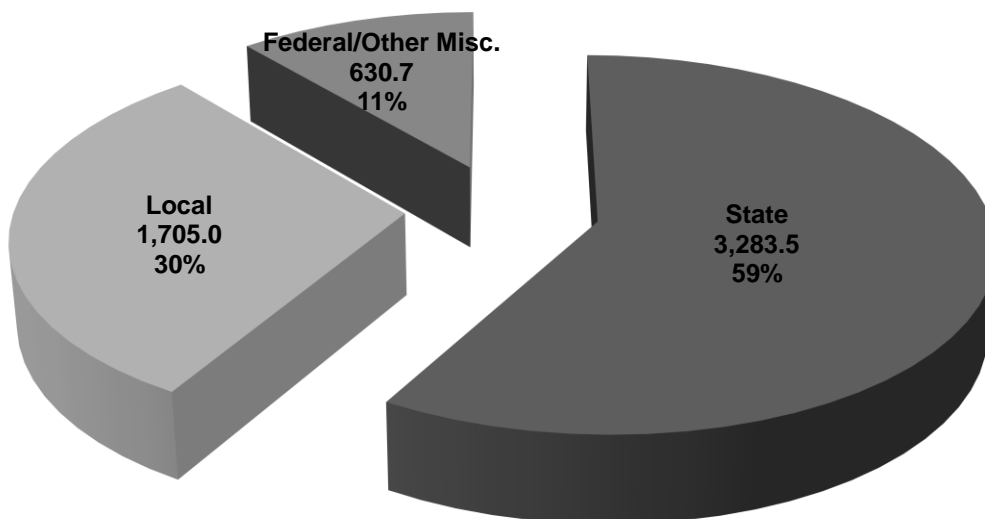
**PK-12 Education General Operating Fund Sources  
School Years 2007-2008  
(In Millions)**



**Total Available: \$4.274 Billion**

*Source: Iowa Department of Education and Iowa Department of Management*

**PK-12 Education General Operating Fund Sources  
School Years 2017-2018  
(In Millions)**

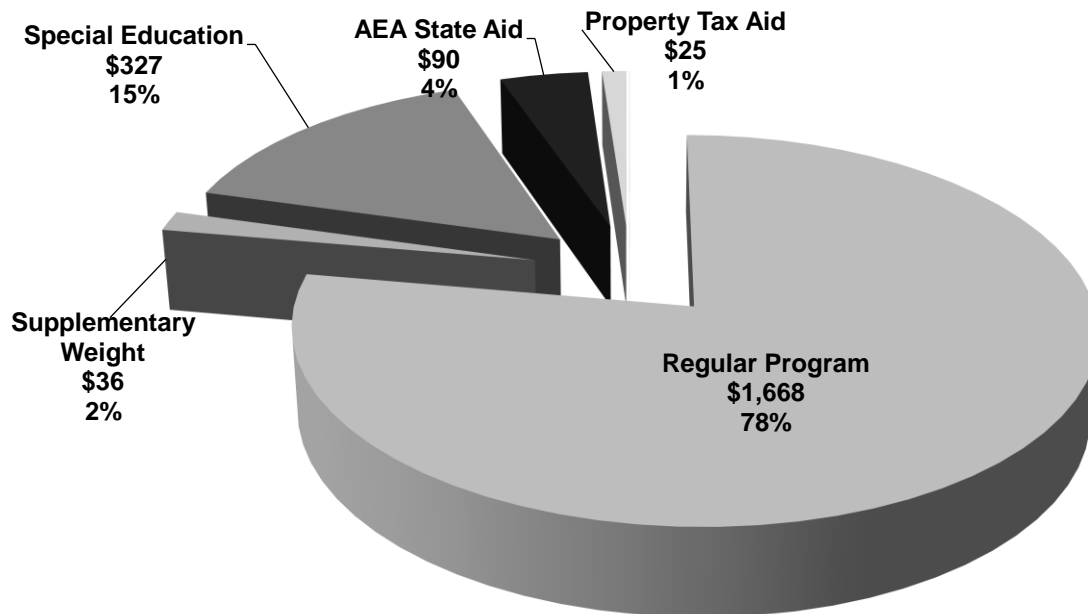


**Total Available: \$5.619 Billion**

*Source: Iowa Departments of Education and Management*



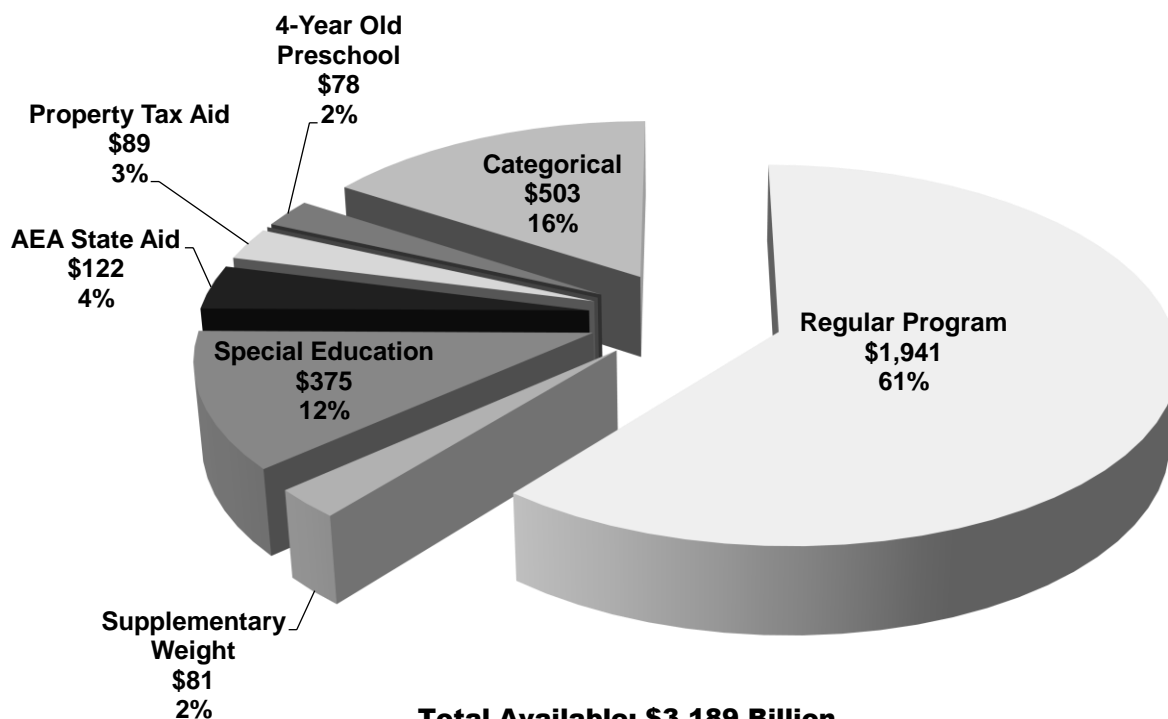
**State Foundation Aid Distribution  
Fiscal Year 2008  
(In Millions)**



**Total Available: \$2.146 Billion**

*Source: Iowa Department of Management*

**State Foundation Aid Distribution  
Fiscal Year 2018  
(In Millions)**

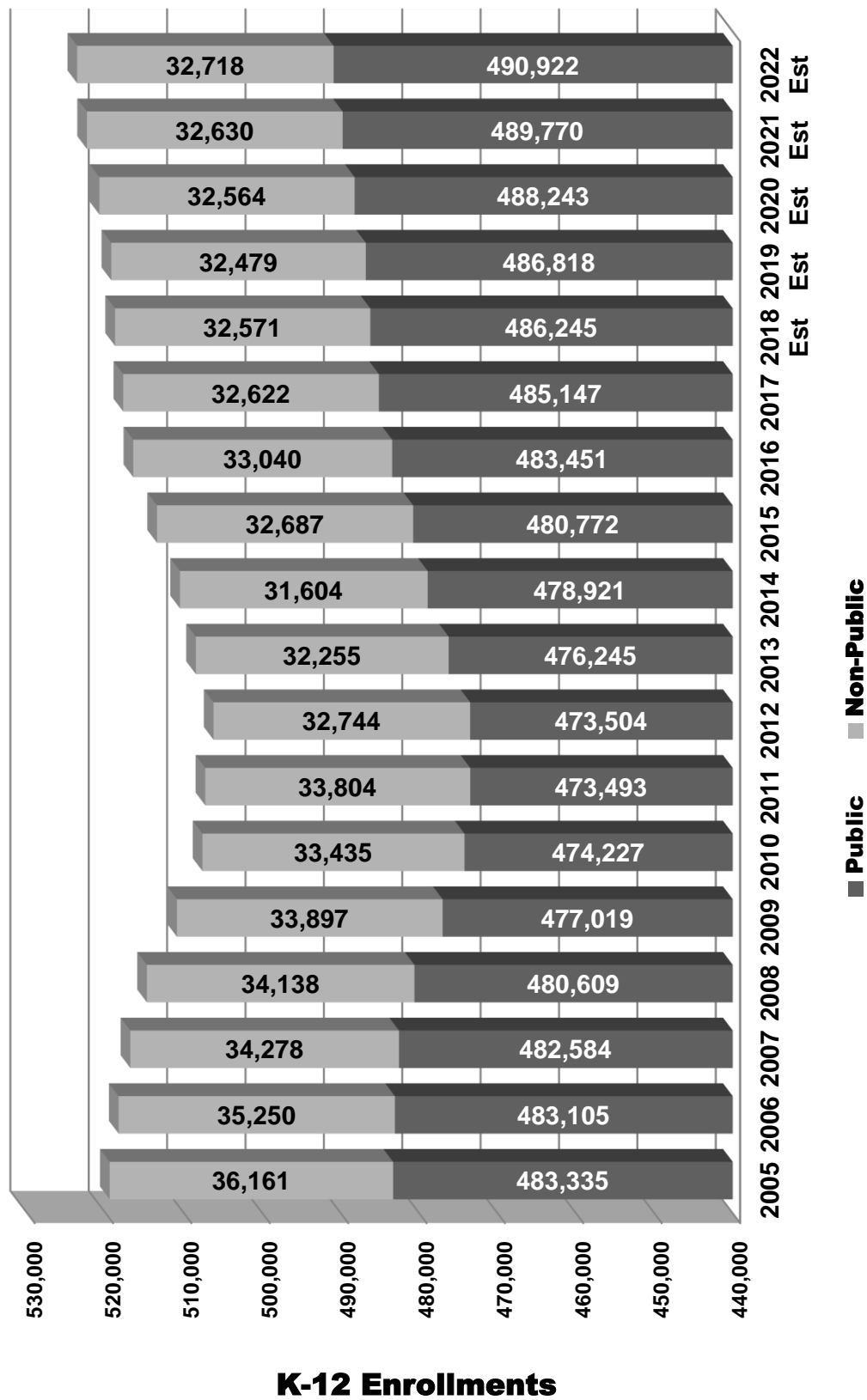


**Total Available: \$3.189 Billion**

*Source: Iowa Department of Management*

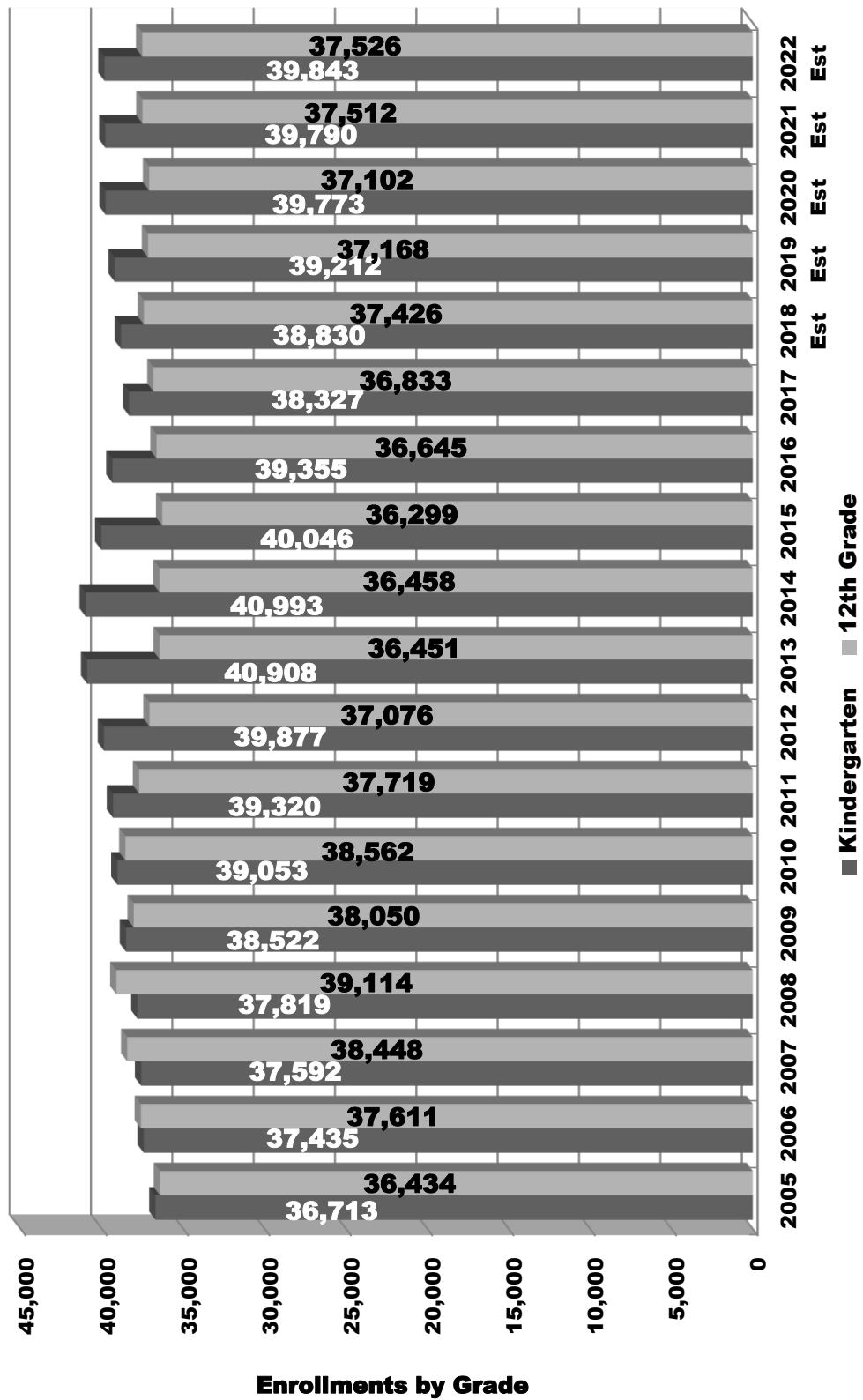
# Iowa's K-12 Public and Non-public School Enrollments

School Years 2005 - 2022



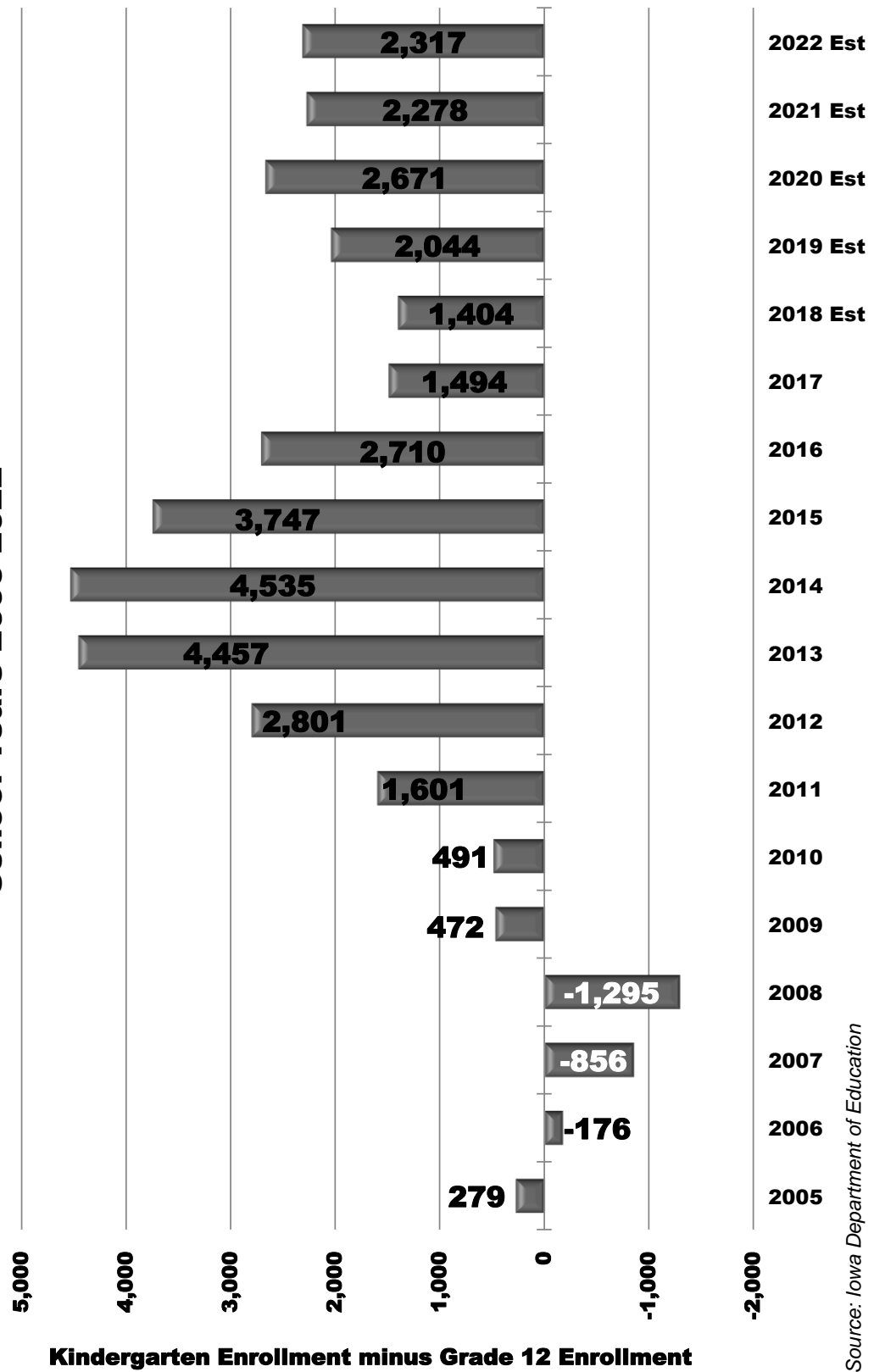
Source: Iowa Department of Education

# **Iowa's Public School Enrollments** **Kindergarten Compared to 12th Grade** **School Years 2005 - 2022**



Source: Iowa Department of Education

**Iowa's Public School Enrollments  
Kindergarten Compared to 12th Grade  
School Years 2005-2022**



# Iowa School Foundation Formula Summary

## Iowa Code 257.31 Foundation Formula Goals:

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

## Basics:

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

## Enrollment:

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

## Foundation Formula Funding Sources – 3 components:

- Uniform Levy – property tax levy of \$5.40 per \$1,000 taxable valuation
- State Foundation Aid – amount paid by the state based on the foundation formula percentage; currently 87.5 percent of state cost per pupil amount
- Additional Levy – property tax levy to fund the remainder of the spending limit

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

- \$134.7 million in FY 2018

## FY 2018 Big Picture:

- 333 school districts
- 9 AEAs
- 485,147 budget enrollment
- \$6,664 state cost per pupil
- \$3,189,353,647 state foundation aid
- \$1,474,750,974 foundation property tax
- \$2,352,966,014 total property tax
- \$101,471,269 total income surtax
- \$494.2 million estimated SAVE for school infrastructure and property tax relief

## Other:

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

*Source: Iowa Department of Management*

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**Iowa Department of Human Services  
Total Clients Served by Program (FY 2017)**

| Program                                                | Number of Clients Served | SFY 2017            |                             |                        | Total Cost<br>Per Client | State Cost Per<br>Client |
|--------------------------------------------------------|--------------------------|---------------------|-----------------------------|------------------------|--------------------------|--------------------------|
|                                                        |                          | SFY17<br>State Cost | Federal/Other<br>Funds Cost | SFY 2017<br>Total Cost |                          |                          |
| Adoption Subsidy                                       | 9,731                    | \$ 41,348,733       | \$                          | \$ 74,845,907          | \$ 7,691                 | \$ 4,249                 |
| Adult MH/DD Services *SFY16<br>information             | 26,748                   | \$ 1,040,000        | \$                          | \$ 103,948,989         | \$ 3,886                 | \$ 39                    |
| Child Care Assistance^                                 | 22,725                   | \$ 28,052,787       | \$                          | \$ 110,766,672         | \$ 4,874                 | \$ 1,234                 |
| Child Support                                          | 590,311                  | \$ 14,658,091       | \$                          | \$ 54,657,333          | \$ 93                    | \$ 25                    |
| Child Welfare                                          | 7,229                    | \$ 39,777,022       | \$                          | \$ 90,538,785          | \$ 12,524                | \$ 5,502                 |
| Family Investment Program^^                            | 23,998                   | \$ 18,956,043       | \$                          | \$ 38,304,665          | \$ 1,596                 | \$ 790                   |
| Hawk-I (includes expanded Medicaid and<br>dental only) | 65,218                   | \$ 9,564,531        | \$                          | \$ 138,143,995         | \$ 2,118                 | \$ 147                   |
| Medicaid**                                             | 424,916                  | \$ 1,490,312,051    | \$                          | \$ 3,882,121,283       | \$ 9,136                 | \$ 3,507                 |
| Iowa Health and Wellness Plan***                       | 150,895                  | \$ 40,402,493       | \$                          | \$ 803,756,885         | \$ 5,327                 | \$ 268                   |

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

|                                                            | Average Daily<br>Census (ADC) | SFY17               |                             |                     | Total Cost<br>Per Client | State Cost<br>Per Client |
|------------------------------------------------------------|-------------------------------|---------------------|-----------------------------|---------------------|--------------------------|--------------------------|
|                                                            |                               | SFY17<br>State Cost | Federal/Other<br>Funds Cost | SFY17<br>Total Cost |                          |                          |
| <b>Juvenile Facilities:</b>                                |                               |                     |                             |                     |                          |                          |
| Eldora                                                     | 112                           | \$ 13,457,866       | \$                          | \$ 15,713,660       | \$ 140,301               | \$ 120,160               |
| <b>Civil Commitment Unit for Sexual<br/>Offenders</b> ^^^^ | 104                           | \$ 11,265,422       | \$ 3,700                    | \$ 11,269,122       | \$ 108,357               | \$ 108,321               |
| <b>Mental Health Institutes:</b>                           |                               |                     |                             |                     |                          |                          |
| Cherokee                                                   | 86                            | \$ 34,600,469       | \$                          | \$ 36,749,182       | \$ 427,316               | \$ 402,331               |
| Independence ^^^                                           | 34                            | \$ 14,930,774       | \$ 1,496,046                | \$ 16,426,820       | \$ 483,142               | \$ 439,140               |
| <b>State Resource Centers:</b>                             |                               |                     |                             |                     |                          |                          |
| Glenwood                                                   | 52                            | \$ 19,669,695       | \$ 652,667                  | \$ 20,322,362       | \$ 390,815               | \$ 378,263               |
| Woodward                                                   | 366                           | \$ 49,813,346       | \$ 88,955,316               | \$ 138,768,662      | \$ 379,149               | \$ 136,102               |
|                                                            | 226                           | \$ 29,328,440       | \$ 50,852,115               | \$ 80,180,555       | \$ 354,781               | \$ 129,772               |
|                                                            | 140                           | \$ 20,484,906       | \$ 38,103,201               | \$ 58,588,107       | \$ 418,486               | \$ 146,321               |

**NOTE:**

\* Adult MH/DD Services clients served and dollars are for SFY16. SFY17 data are not yet available.

(Note: Polk County was the only county appropriated dollars in SFY16, that amount was \$1,040,000).

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

\*\*\*Iowa Health and Wellness Plan clients served represents average monthly enrollment from July 2016 to June 2017.

^Child Care Assistance clients served represents the average monthly number of children served.

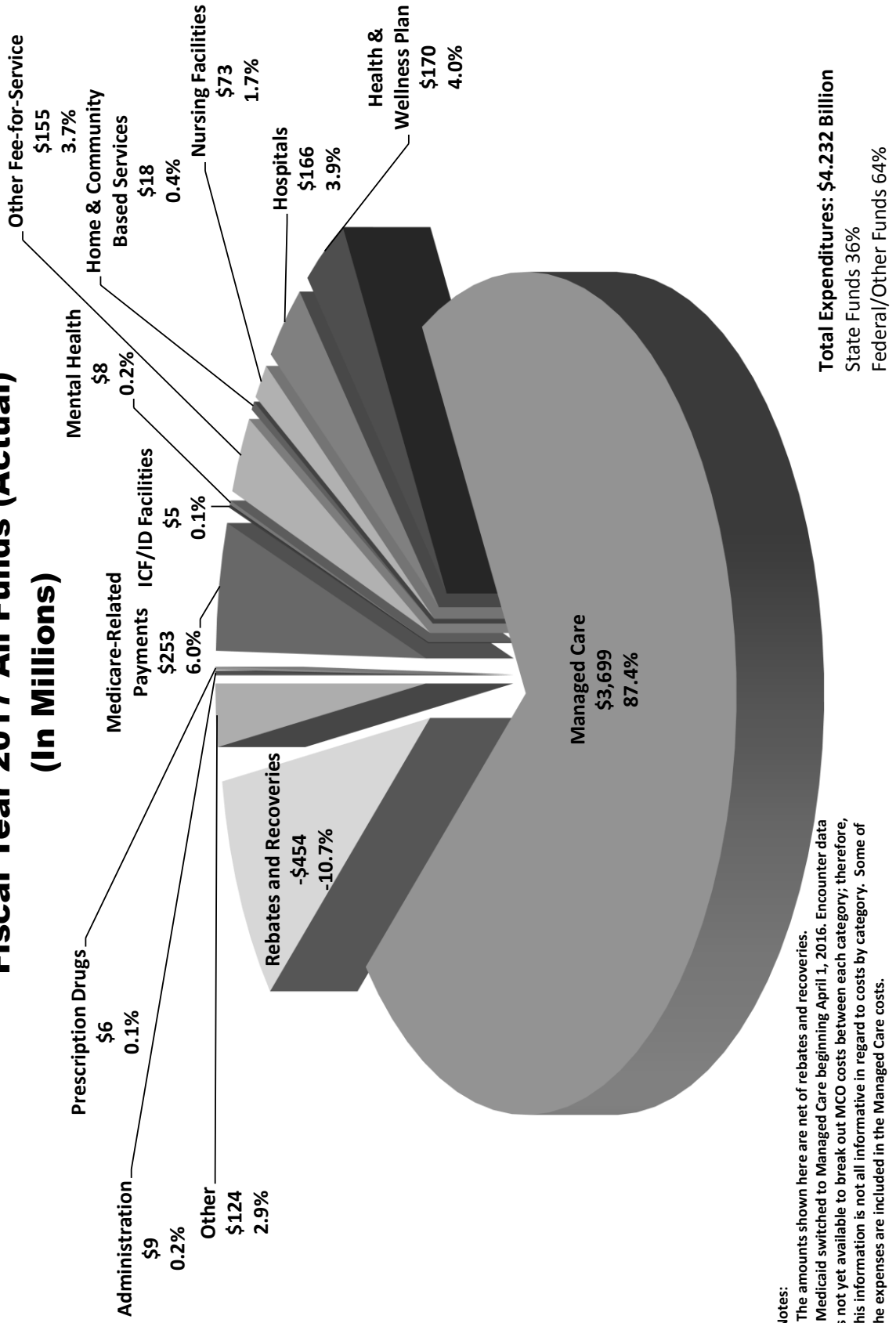
^^FIP clients served represents the average monthly number of recipients.

^^^CCUSO Average Daily Census is the number served in the facility.

^^^^ Net of Toledo, Clarinda, Mt. Pleasant ongoing expenditures.

Source: Iowa Department of Human Services

## Medicaid Expenses Fiscal Year 2017 All Funds (Actual) (In Millions)

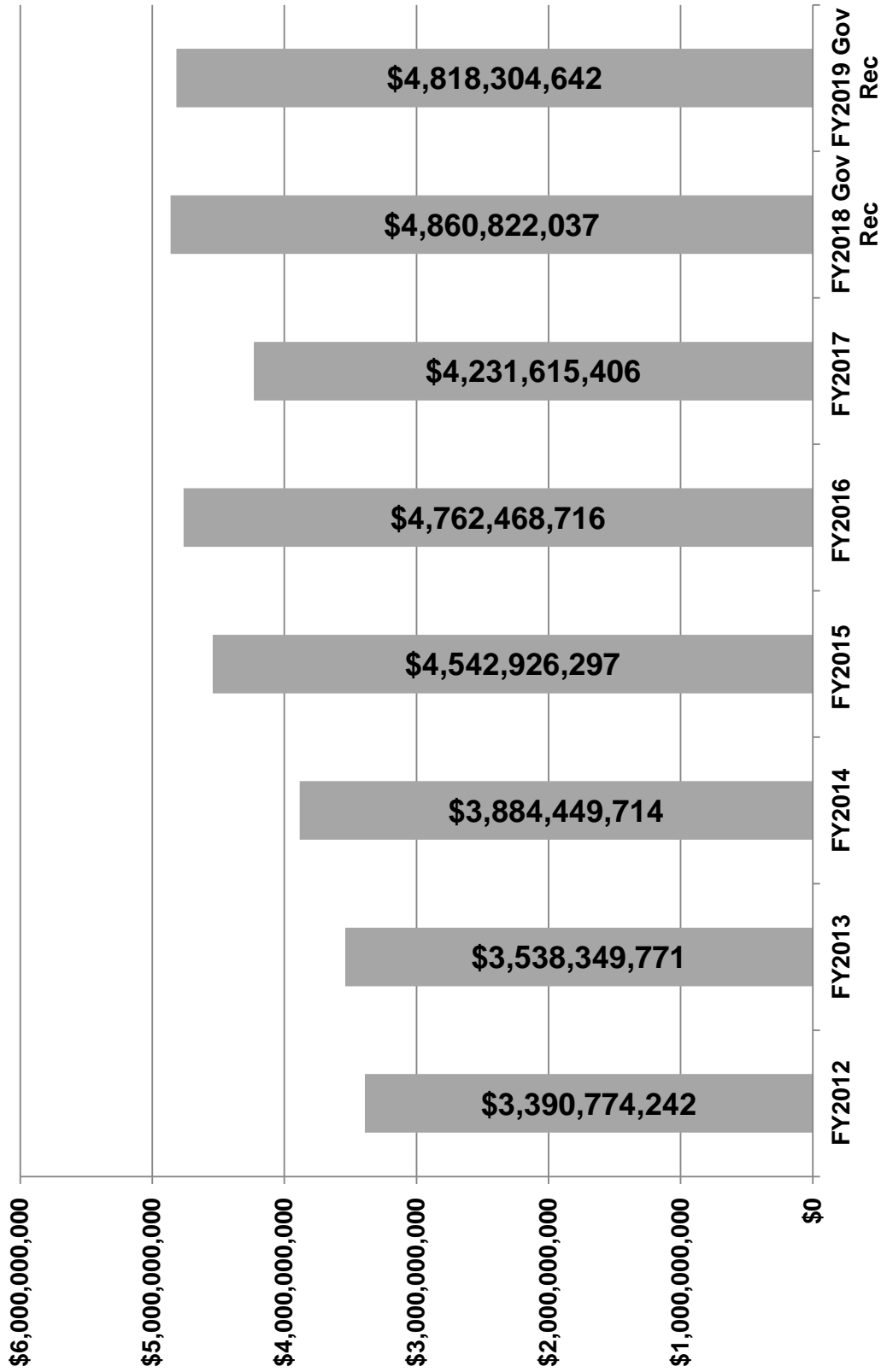


Notes:  
 - The amounts shown here are net of rebates and recoveries.  
 - Medicaid switched to Managed Care beginning April 1, 2016. Encounter data is not yet available to break out MCO costs between each category; therefore, this information is not all informative in regard to costs by category. Some of the expenses are included in the Managed Care costs.

Source: Iowa Department of Human Services



## Medicaid Expenditures (All Funds) Fiscal Years 2012-2019

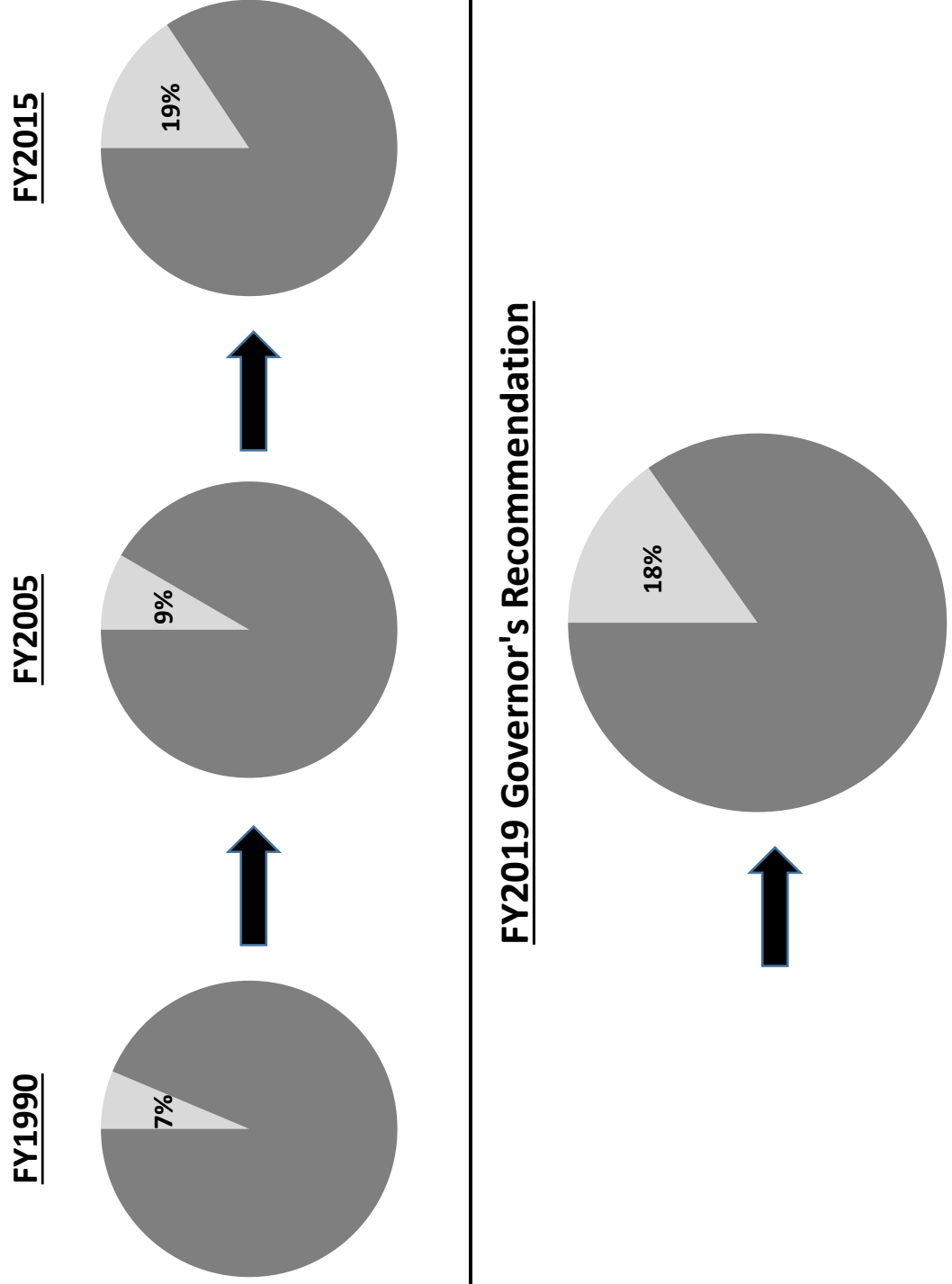


Notes:  
Totals are net of rebates and recoveries.  
Beginning in Fiscal Year 2014, totals include expenses for the Iowa Health and Wellness Plan.  
Modernization of Medicaid began on April 1, 2016.

Source: Iowa Department of Human Services

# Medicaid Expenditures in the State Budget

## General Fund Only



Source: Iowa Department of Management

**Medicaid & IA Health & Wellness Plan Estimated State Expenditures and Revenues by Category**  
**FY 2017 Actual - FY 2018-FY 2019 Governor Recommendations**

| <u>Service Category</u>                                           | <u>FY17 Actual</u>      | <u>FY18 Gov</u>         | <u>FY19 Gov</u>         | <u>FY18 vs FY17</u>   | <u>FY19 vs FY18</u>    |
|-------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|-----------------------|------------------------|
| <b>Expenditures</b>                                               |                         |                         |                         |                       |                        |
| Modernization Expenditures:                                       |                         |                         |                         |                       |                        |
| Managed Care (includes IHWP)                                      | \$ 1,343,010,853        | \$ 1,475,628,901        | \$ 1,406,714,740        | \$ 132,618,048        | \$ (68,914,161)        |
| Health Insurer Fee                                                | \$ -                    |                         | \$ 22,404,374           | \$ -                  | \$ 22,404,374          |
| Total Modernization Expenditures                                  | \$ 1,343,010,853        | \$ 1,475,628,901        | \$ 1,429,119,114        | \$ 132,618,048        | \$ (46,509,787)        |
| Non-Modernization Expenditures:                                   |                         |                         |                         |                       |                        |
| Hospital                                                          | \$ 54,611,334           | \$ 49,157,244           | \$ 48,628,778           | \$ (5,454,090)        | \$ (528,466)           |
| Other Fee for Service Providers                                   | \$ 57,387,908           | \$ 51,656,518           | \$ 51,101,184           | \$ (5,731,390)        | \$ (555,334)           |
| Prescription Drug                                                 | \$ 2,830,666            | \$ 2,547,964            | \$ 2,520,573            | \$ (282,702)          | \$ (27,392)            |
| Drug Rebates                                                      | \$ (97,944,568)         | \$ (101,073,265)        | \$ (100,281,065)        | \$ (3,128,697)        | \$ 792,200             |
| Chronic Care Health Home Payments                                 | \$ 65,278               | \$ 58,759               | \$ 58,127               | \$ (6,519)            | \$ (632)               |
| Health Home Payments                                              | \$ 351,039              | \$ 315,980              | \$ 312,583              | \$ (35,059)           | \$ (3,397)             |
| Mental Health Services                                            | \$ 2,582,291            | \$ 2,324,395            | \$ 2,299,406            | \$ (257,896)          | \$ (24,988)            |
| Nursing Facility                                                  | \$ 31,440,991           | \$ 28,300,947           | \$ 27,996,697           | \$ (3,140,044)        | \$ (304,250)           |
| Intermediate Care Facilities (ICF)/Intellectual Disabilities (ID) | \$ 2,177,943            | \$ 1,960,430            | \$ 1,939,354            | \$ (217,513)          | \$ (21,076)            |
| ICF/ID Assessment Fee                                             | \$ (15,345,368)         | \$ (15,527,223)         | \$ (15,545,758)         | \$ (181,855)          | \$ (18,535)            |
| Transfer from State Resource Centers                              | \$ (30,510,808)         | \$ (31,928,036)         | \$ (31,928,036)         | \$ (1,417,228)        | \$ -                   |
| Home Community Based Waivers (HCBS)                               | \$ 7,832,959            | \$ 7,050,673            | \$ 6,974,875            | \$ (782,286)          | \$ (75,798)            |
| Home Health Care                                                  | \$ 7,206,533            | \$ 6,486,809            | \$ 6,417,073            | \$ (719,724)          | \$ (69,737)            |
| PACE                                                              | \$ 6,898,165            | \$ 6,209,238            | \$ 6,142,486            | \$ (688,927)          | \$ (66,753)            |
| HMO                                                               | \$ 782,581              | \$ 704,424              | \$ 696,851              | \$ (78,157)           | \$ (7,573)             |
| Medicare-Related Payments                                         | \$ 173,448,224          | \$ 177,095,957          | \$ 177,670,296          | \$ 3,647,733          | \$ 574,340             |
| Medical Transportation                                            | \$ 471,498              | \$ 427,827              | \$ 422,723              | \$ (43,671)           | \$ (5,104)             |
| Targeted Case Management                                          | \$ 224,256              | \$ 203,485              | \$ 201,058              | \$ (20,771)           | \$ (2,428)             |
| Other Providers/Programs                                          | \$ 3,433,711            | \$ 3,090,783            | \$ 3,057,555            | \$ (342,928)          | \$ (33,228)            |
| Money Follows Person-State                                        | \$ 1,632,261            | \$ 1,481,079            | \$ 1,463,409            | \$ (151,182)          | \$ (17,669)            |
| Recoveries                                                        | \$ (51,369,536)         | \$ (33,089,408)         | \$ (21,793,791)         | \$ 18,280,128         | \$ 11,295,616          |
| Administrative Activities                                         | \$ 4,606,539            | \$ 5,321,114            | \$ 5,452,286            | \$ 714,575            | \$ 131,172             |
| UIHC Lodging Transfer                                             | \$ 76,806               | \$ 150,000              | \$ 150,000              | \$ 73,194             | \$ -                   |
| Transfers to Other Entities                                       | \$ 3,299,032            | \$ 7,184,230            | \$ 7,184,230            | \$ 3,885,198          | \$ -                   |
| MHDS Redesign Standardized Assess.                                | \$ 1,476,535            | \$ 2,000,000            | \$ 2,000,000            | \$ 523,465            | \$ -                   |
| Health & Wellness Plan - Newly Eligible (Non-MCO)                 | \$ 5,199,788            | \$ 4,680,480            | \$ 4,630,162            | \$ (519,308)          | \$ (50,318)            |
| Health & Wellness Plan - Not Newly Eligible (Non-MCO)             | \$ 6,460,858            | \$ 5,815,605            | \$ 5,753,085            | \$ (645,253)          | \$ (62,521)            |
| Adjustment Offsets                                                | \$ 6,959,183            | \$ 6,314,613            | \$ 6,239,280            | \$ (644,570)          | \$ (75,333)            |
| Audits/Financial Review                                           | \$ 1,417,592            | \$ 500,000              | \$ 500,000              | \$ (917,592)          | \$ -                   |
| Total Non-Modernization Expenditures                              | \$ 187,703,691          | \$ 189,420,622          | \$ 200,263,420          | \$ 1,716,931          | \$ 10,842,798          |
| <b>TOTAL ALL EXPENDITURES</b>                                     | <b>\$ 1,530,714,544</b> | <b>\$ 1,665,049,522</b> | <b>\$ 1,629,382,534</b> | <b>\$ 134,334,978</b> | <b>\$ (35,666,988)</b> |
| FMAP - Traditional Medicaid (included above)                      |                         |                         | \$ (58,993,453)         |                       |                        |
| FMAP - IA Health and Wellness Plan (included above)               |                         |                         | \$ 7,208,867            |                       |                        |
| Total FMAP Changes                                                |                         |                         | \$ (51,784,586)         |                       |                        |
| <b>Revenues:</b>                                                  |                         |                         |                         |                       |                        |
|                                                                   | <u>FY17 Actual</u>      | <u>FY18 Gov Rec</u>     | <u>FY19 Gov Rec</u>     | <u>FY18 vs FY17</u>   | <u>FY19 vs FY18</u>    |
| Medicaid General Fund Appropriation                               | \$ 1,303,190,737        | \$ 1,284,405,740        | \$ 1,284,405,740        | \$ (18,784,997)       | \$ -                   |
| Prior Fiscal Year Deappropriation                                 | \$ -                    | \$ (10,000,000)         | \$ (10,000,000)         | \$ (10,000,000)       | \$ -                   |
| Governor General Fund Increase/(Decrease)                         | \$ -                    | \$ -                    | \$ 65,121,032           | \$ -                  | \$ 65,121,032          |
| Carry Forward from Previous Fiscal Year                           | \$ 22,891,475           | \$ 44,841,621           | \$ -                    | \$ 21,950,146         | \$ (44,841,621)        |
| CY1 Related Carry-Forward                                         | \$ -                    | \$ 54,664,353           | \$ -                    | \$ 54,664,353         | \$ (54,664,353)        |
| Decategorization Fund Balance                                     | \$ 2,907,003            | \$ 500,000              | \$ 500,000              | \$ (2,407,003)        | \$ -                   |
| Health Care Trust Fund                                            | \$ 221,346,719          | \$ 218,260,000          | \$ 217,130,000          | \$ (3,086,719)        | \$ (1,130,000)         |
| Nursing Facility Quality Assurance Fund                           | \$ 36,638,618           | \$ 36,705,208           | \$ 36,705,208           | \$ 66,590             | \$ -                   |
| Hospital Trust Fund                                               | \$ 33,998,532           | \$ 33,920,554           | \$ 33,920,554           | \$ (77,978)           | \$ -                   |
| Medicaid Fraud Account                                            | \$ 456,193              | \$ 600,000              | \$ 500,000              | \$ 143,807            | \$ (100,000)           |
| CFS Foster Care Transfer                                          | \$ 7,419,102            | \$ -                    | \$ -                    | \$ (7,419,102)        | \$ -                   |
| Palo Tax                                                          | \$ 1,372,140            | \$ 1,152,046            | \$ 1,100,000            | \$ (220,094)          | \$ (52,046)            |
| <b>TOTAL REVENUES</b>                                             | <b>\$ 1,630,220,519</b> | <b>\$ 1,665,049,522</b> | <b>\$ 1,629,382,534</b> | <b>\$ 34,829,003</b>  | <b>\$ (35,666,988)</b> |

Source: Iowa Department of Human Services

**Iowa Department of Human Services  
SFY17 Medical Assistance Detailed Projection**

|                                          |         | SFY 2017 Final Expenditures |                         |                        |                      |
|------------------------------------------|---------|-----------------------------|-------------------------|------------------------|----------------------|
|                                          |         | Total \$\$                  | Federal \$\$            | State \$\$             | Other \$\$           |
| # Recipients*                            |         |                             |                         |                        |                      |
| <b>Hospital</b>                          |         |                             |                         |                        |                      |
| Inpatient Hospital                       | 28,321  | \$ 95,770,630               | \$ 52,982,569           | \$ 42,788,061          | \$ -                 |
| Outpatient Hospital                      | 238,730 | \$ 19,838,513               | \$ 10,975,133           | \$ 8,863,380           | \$ -                 |
| SFY16 UIHC Hospital Adj.                 |         | \$ (2,475,000)              | \$ (1,404,315)          | \$ -                   | \$ (1,070,685)       |
| SFY16 UIHC DSH Adj.                      |         | \$ 2,475,000                | \$ 1,404,315            | \$ -                   | \$ 1,070,685         |
| UIHC Funded DSH                          |         | \$ 36,533,430               | \$ 20,561,928           | \$ -                   | \$ 15,971,502        |
| Broadlawns Funded DSH                    |         | \$ 7,001,739                | \$ 3,941,739            | \$ -                   | \$ 3,060,000         |
| County/Local Funded DSH                  |         | \$ 257,932                  | \$ 146,350              | \$ -                   | \$ 111,581           |
| Other DSH                                |         | \$ 6,970,537                | \$ 4,010,644            | \$ 2,959,893           | \$ -                 |
| <b>Subtotal - Hospital</b>               |         | <b>\$ 166,372,781</b>       | <b>\$ 92,618,363</b>    | <b>\$ 54,611,334</b>   | <b>\$ 19,143,084</b> |
| <b>Other Fee-for-Service Categories</b>  |         |                             |                         |                        |                      |
| Physician                                | 90,381  | \$ 21,131,315               | \$ 11,690,341           | \$ 9,440,974           | \$ -                 |
| Incl in Physician                        |         |                             |                         |                        |                      |
| UIHC Physician UPL                       | Total   | \$ 24,926,517               | \$ 17,499,828           | \$ -                   | \$ 7,426,689         |
| Clinics                                  | 24,410  | \$ 14,463,900               | \$ 8,001,770            | \$ 6,462,130           | \$ -                 |
| Dental                                   | 218,737 | \$ 62,184,907               | \$ 34,402,156           | \$ 27,782,751          | \$ -                 |
| Other Practitioner                       | 37,675  | \$ 20,183,616               | \$ 11,166,052           | \$ 9,017,564           | \$ -                 |
| Optometric                               | 7,134   | \$ 409,327                  | \$ 226,449              | \$ 182,878             | \$ -                 |
| Chiropractic                             | 3,606   | \$ 205,998                  | \$ 113,963              | \$ 92,035              | \$ -                 |
| Podiatrist                               | 2,843   | \$ 139,788                  | \$ 77,334               | \$ 62,454              | \$ -                 |
| Family Planning Services                 | 3,793   | \$ 1,801,320                | \$ 1,621,188            | \$ 180,132             | \$ -                 |
| EPSDT                                    | 40,846  | \$ 5,417,220                | \$ 2,996,934            | \$ 2,420,286           | \$ -                 |
| Medical Supplies/DME                     | 18,244  | \$ 3,225,611                | \$ 1,784,484            | \$ 1,441,127           | \$ -                 |
| Lab/X-Ray                                | 12,530  | \$ 683,961                  | \$ 378,383              | \$ 305,578             | \$ -                 |
| <b>Subtotal - Other FFS Categories</b>   |         | <b>\$ 154,773,480</b>       | <b>\$ 89,958,883</b>    | <b>\$ 57,387,908</b>   | <b>\$ 7,426,689</b>  |
| <b>Prescription Drugs</b>                |         |                             |                         |                        |                      |
| Drugs                                    | 30,380  | \$ 6,335,754                | \$ 3,505,088            | \$ 2,830,666           | \$ -                 |
| Drug Rebates                             |         | \$ (344,622,442)            | \$ (246,677,874)        | \$ (97,944,568)        | \$ -                 |
| <b>Subtotal - Prescription Drugs</b>     |         | <b>\$ (338,286,688)</b>     | <b>\$ (243,172,786)</b> | <b>\$ (95,113,902)</b> | <b>\$ -</b>          |
| <b>Health Homes</b>                      |         |                             |                         |                        |                      |
| Chronic Care Health Home                 |         | \$ 146,584                  | \$ 81,305               | \$ 65,278              | \$ -                 |
| Integrated Health Home                   |         | \$ 808,311                  | \$ 457,272              | \$ 351,039             | \$ -                 |
| <b>Subtotal - Health Homes</b>           | 5,586   | <b>\$ 954,895</b>           | <b>\$ 538,578</b>       | <b>\$ 416,317</b>      | <b>\$ -</b>          |
| <b>School-Based Services</b>             |         |                             |                         |                        |                      |
| Local Education Agencies                 | 5,973   | \$ 73,839,808               | \$ 40,849,922           | \$ -                   | \$ 32,989,887        |
| Infant & Toddler                         | 1,278   | \$ 230,650                  | \$ 127,601              | \$ -                   | \$ 103,049           |
| <b>Subtotal - School-Based Services</b>  |         | <b>\$ 74,070,458</b>        | <b>\$ 40,977,522</b>    | <b>\$ -</b>            | <b>\$ 33,092,935</b> |
| <b>Mental Health Services</b>            |         |                             |                         |                        |                      |
| Iowa Plan                                | 79      | \$ 948,745                  | \$ 538,321              | \$ (539,576)           | \$ 950,000           |
| Iowa Plan -- TCM ASO                     | 315     | \$ 73                       | \$ 36                   | \$ 36                  | \$ -                 |
| BHIS -- FFS                              | 1,424   | \$ 2,701,829                | \$ 1,524,427            | \$ 1,177,402           | \$ -                 |
| Habilitation -- FFS                      | 1,106   | \$ 2,333,668                | \$ 1,318,946            | \$ 1,014,722           | \$ -                 |
| Psychiatric Services                     | 10,615  | \$ 2,080,920                | \$ 1,151,214            | \$ 929,706             | \$ -                 |
| <b>Subtotal - Mental Health Services</b> |         | <b>\$ 8,065,235</b>         | <b>\$ 4,532,944</b>     | <b>\$ 2,582,291</b>    | <b>\$ 950,000</b>    |
| <b>Nursing Facility</b>                  |         |                             |                         |                        |                      |
| Intermediate Care                        | 5,920   | \$ 34,201,485               | \$ 19,520,535           | \$ 14,296,090          | \$ 384,861           |
| Skilled-Nursing Care                     | 1,376   | \$ 2,838,817                | \$ 1,588,313            | \$ 1,250,504           | \$ -                 |
| Nursing Facilities for the Mentally Ill  | 72      | \$ 767,351                  | \$ 429,331              | \$ 338,019             | \$ -                 |
| Incl in Int Care                         |         |                             |                         |                        |                      |
| Iowa Veteran's Home                      | Total   | \$ 33,966,012               | \$ 19,004,057           | \$ 14,961,955          | \$ -                 |
| Nurse Aid Training                       |         | \$ 1,188,587                | \$ 594,164              | \$ 594,423             | \$ -                 |
| <b>Subtotal - Nursing Facility</b>       |         | <b>\$ 72,962,252</b>        | <b>\$ 41,136,400</b>    | <b>\$ 31,440,991</b>   | <b>\$ 384,861</b>    |
| <b>ICF/ID</b>                            |         |                             |                         |                        |                      |
| Community-Based ICF-ID                   |         | \$ 5,004,957                | \$ 2,827,014            | \$ 2,177,943           | \$ -                 |
| Glenwood & Woodward                      |         | \$ 2,177,392                | \$ 1,233,399            | \$ (30,510,808)        | \$ 31,454,802        |
| ICF/ID Assessment Fee Offset             |         | \$ (15,345,368)             | \$ -                    | \$ (15,345,368)        | \$ -                 |
| <b>Subtotal - ICF/MR</b>                 | 231     | <b>\$ (8,163,019)</b>       | <b>\$ 4,060,413</b>     | <b>\$ (43,678,234)</b> | <b>\$ 31,454,802</b> |

Source: Iowa Department of Human Services

**Iowa Department of Human Services  
SFY17 Medical Assistance Detailed Projection**

|                                                      |         | SFY 2017 Final Expenditures |                         |                         |                      |
|------------------------------------------------------|---------|-----------------------------|-------------------------|-------------------------|----------------------|
|                                                      |         | Total \$\$                  | Federal \$\$            | State \$\$              | Other \$\$           |
| # Recipients*                                        |         |                             |                         |                         |                      |
| <b><u>HCBS Waivers</u></b>                           |         |                             |                         |                         |                      |
| Intellectual Disabilities                            | 4,124   | \$ 11,652,882               | \$ 6,523,408            | \$ 5,129,474            | \$ -                 |
| Elderly                                              | 10,689  | \$ (302,682)                | \$ (172,531)            | \$ (130,152)            | \$ -                 |
| Health & Disability                                  | 852     | \$ 4,888,176                | \$ 2,751,595            | \$ 2,136,581            | \$ -                 |
| Brain Injury                                         | 1,094   | \$ 947,591                  | \$ 528,427              | \$ 419,164              | \$ -                 |
| CMH                                                  | 145     | \$ 569,868                  | \$ 321,590              | \$ 248,278              | \$ -                 |
| Physical Disabilities                                | 90      | \$ 66,624                   | \$ 37,390               | \$ 29,235               | \$ -                 |
| AIDS                                                 | 3       | \$ 879                      | \$ 499                  | \$ 380                  | \$ -                 |
| <b>Subtotal - HCBS Waivers</b>                       |         | <b>\$ 17,823,337</b>        | <b>\$ 9,990,377</b>     | <b>\$ 7,832,959</b>     | <b>\$ -</b>          |
| <b><u>Home Health Care</u></b>                       |         |                             |                         |                         |                      |
| Home Health Services                                 |         | \$ 12,557,930               | \$ 6,947,343            | \$ 5,610,587            | \$ -                 |
| Hospice                                              |         | \$ 3,572,134                | \$ 1,976,189            | \$ 1,595,945            | \$ -                 |
| <b>Subtotal - Home Health Care</b>                   | 19,747  | <b>\$ 16,130,064</b>        | <b>\$ 8,923,531</b>     | <b>\$ 7,206,533</b>     | <b>\$ -</b>          |
| <b><u>Managed Care (Excluding the Iowa Plan)</u></b> |         |                             |                         |                         |                      |
| Modernization Pmts                                   | 539,224 | \$ 3,047,714,233            | \$ 1,716,357,462        | \$ 1,314,293,698        | \$ 17,063,073        |
| Patient Management                                   | 28      | \$ (46)                     | \$ (26)                 | \$ (20)                 | \$ -                 |
| PACE                                                 | 455     | \$ 15,803,985               | \$ 8,905,820            | \$ 6,898,165            | \$ -                 |
| HMO                                                  | 54,238  | \$ 1,808,339                | \$ 1,025,758            | \$ 782,581              | \$ -                 |
| <b>Subtotal - Managed Care</b>                       |         | <b>\$ 3,065,326,511</b>     | <b>\$ 1,726,289,014</b> | <b>\$ 1,321,974,424</b> | <b>\$ 17,063,073</b> |
| <b><u>Medicare-Related Payments</u></b>              |         |                             |                         |                         |                      |
| Buy-In                                               |         | \$ 143,651,306              | \$ 79,215,425           | \$ 64,435,881           | \$ -                 |
| Medicare Part D Clawback                             |         | \$ 109,012,344              | \$ -                    | \$ 109,012,344          | \$ -                 |
| <b>Subtotal - Medicare-Related Payments</b>          |         | <b>\$ 252,663,650</b>       | <b>\$ 79,215,425</b>    | <b>\$ 173,448,224</b>   | <b>\$ -</b>          |
| <b><u>Medical Transportation</u></b>                 |         |                             |                         |                         |                      |
| NEMT - Agency                                        |         | \$ 3,440                    | \$ 1,720                | \$ 1,720                | \$ -                 |
| NEMT - Brokerage                                     | 53,944  | \$ 313,168                  | \$ 176,312              | \$ 136,855              | \$ -                 |
| Ambulance                                            | 4,450   | \$ 745,167                  | \$ 412,244              | \$ 332,923              | \$ -                 |
| <b>Subtotal - Medical Transportation</b>             |         | <b>\$ 1,061,775</b>         | <b>\$ 590,276</b>       | <b>\$ 471,498</b>       | <b>\$ -</b>          |
| <b><u>Other Providers/Programs</u></b>               |         |                             |                         |                         |                      |
| Targeted Case Management                             | 13,365  | \$ 492,903                  | \$ 268,647              | \$ 224,256              | \$ -                 |
| Health Insurance Premium Payments                    | 3,870   | \$ 7,239,298                | \$ 4,062,650            | \$ 3,176,649            | \$ -                 |
| Lead Inspection                                      |         | \$ -                        | \$ -                    | \$ -                    | \$ -                 |
| Supplemental Personal Needs Allowance                |         | \$ 257,062                  | \$ -                    | \$ 257,062              | \$ -                 |
| <b>Subtotal - Other Providers/Programs</b>           |         | <b>\$ 7,989,264</b>         | <b>\$ 4,331,297</b>     | <b>\$ 3,657,967</b>     | <b>\$ -</b>          |
| <b><u>Money Follows the Person</u></b>               |         |                             |                         |                         |                      |
| MFP Services                                         |         | \$ 7,500,182                | \$ 5,867,920            | \$ 1,632,261            | \$ -                 |
| <b>Subtotal - Money Follows the Person</b>           |         | <b>\$ 7,500,182</b>         | <b>\$ 5,867,920</b>     | <b>\$ 1,632,261</b>     | <b>\$ -</b>          |
| <b><u>Recoveries</u></b>                             |         |                             |                         |                         |                      |
| State Recoveries                                     |         | \$ (79,294,261)             | \$ (45,834,233)         | \$ (33,460,028)         | \$ -                 |
| State Recovery Refunds                               |         | \$ 114,387                  | \$ 59,607               | \$ 54,780               | \$ -                 |
| LEA/AEA/I&T/MHI Recon                                |         | \$ -                        | \$ -                    | \$ (16,838,925)         | \$ 16,838,925        |
| MEPD Premiums                                        |         | \$ (2,691,228)              | \$ (1,514,986)          | \$ (1,176,242)          | \$ -                 |
| Premium Refunds                                      |         | \$ 116,937                  | \$ 66,058               | \$ 50,880               | \$ -                 |
| <b>Subtotal - Recoveries</b>                         |         | <b>\$ (81,754,165)</b>      | <b>\$ (47,223,555)</b>  | <b>\$ (51,369,536)</b>  | <b>\$ 16,838,925</b> |
| <b><u>Administrative Activities</u></b>              |         |                             |                         |                         |                      |
| IDPH Case Management Contract                        |         | \$ 3,440,670                | \$ 1,720,335            | \$ 1,720,335            | \$ -                 |
| Postage                                              |         | \$ 1,378,688                | \$ 709,497              | \$ 669,190              | \$ -                 |
| HMS Contract                                         |         | \$ 2,213,776                | \$ 1,106,888            | \$ 1,106,888            | \$ -                 |
| Leveraging Activities                                |         | \$ 1,233,774                | \$ 677,081              | \$ 556,693              | \$ -                 |
| Translation & Interpreter Services                   |         | \$ 65,268                   | \$ 40,750               | \$ 24,518               | \$ -                 |
| HIPP Admin.                                          |         | \$ 1,049,696                | \$ 541,193              | \$ 505,440              | \$ 3,063             |
| TPL/AOR Fees                                         |         | \$ 46,950                   | \$ 23,475               | \$ 23,475               | \$ -                 |
| <b>Subtotal - Administrative Activities</b>          |         | <b>\$ 9,428,821</b>         | <b>\$ 4,819,219</b>     | <b>\$ 4,606,539</b>     | <b>\$ 3,063</b>      |

Source: Iowa Department of Human Services

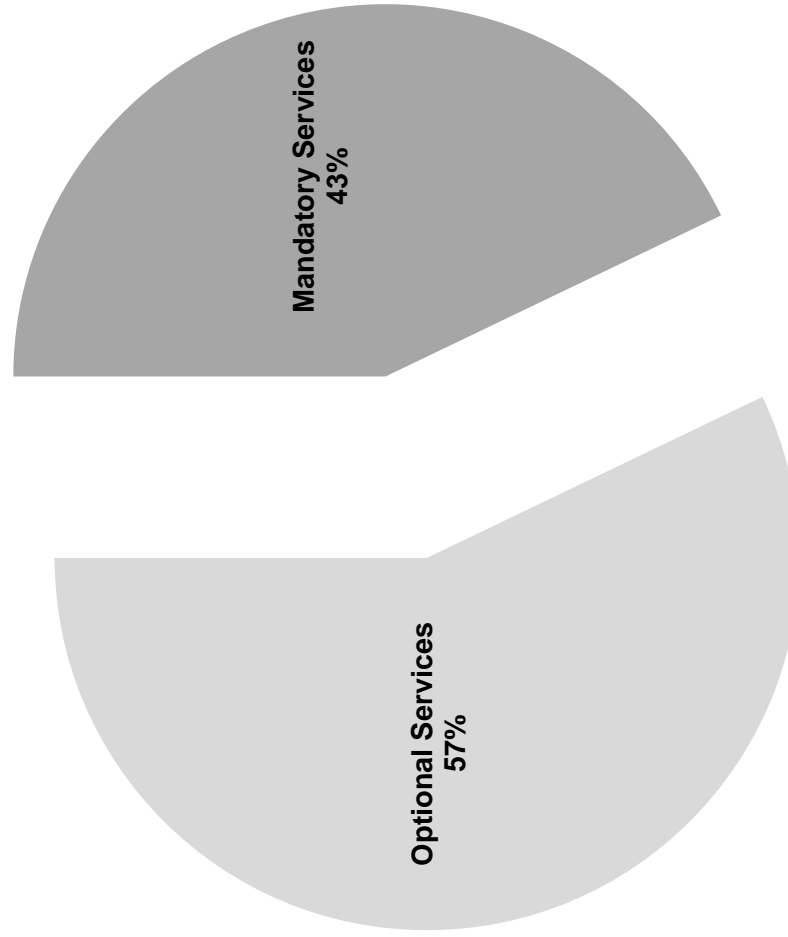
**Iowa Department of Human Services  
SFY17 Medical Assistance Detailed Projection**

|                                                          | SFY 2017 Final Expenditures |                         |                         |                       |
|----------------------------------------------------------|-----------------------------|-------------------------|-------------------------|-----------------------|
|                                                          | Total \$\$                  | Federal \$\$            | State \$\$              | Other \$\$            |
| <u># Recipients*</u>                                     |                             |                         |                         |                       |
| <b><u>Transfers</u></b>                                  |                             |                         |                         |                       |
| MHI Transfer                                             | \$ -                        | \$ -                    | \$ -                    | \$ -                  |
| UIHC Lodging Contract                                    | \$ 76,806                   | \$ -                    | \$ 76,806               | \$ -                  |
| <b>Subtotal - IowaCare Transfers</b>                     | <b>\$ 76,806</b>            | <b>\$ -</b>             | <b>\$ 76,806</b>        | <b>\$ -</b>           |
| <b><u>Transfers to Other Appropriations/Entities</u></b> |                             |                         |                         |                       |
| Transfer to Field & Admin-Part D                         | \$ 1,668,490                | \$ -                    | \$ 1,668,490            | \$ -                  |
| Medical Contracts Transfers                              | \$ 1,042,862                | \$ -                    | \$ 1,042,862            | \$ -                  |
| Money Follows the Person Rebalancing                     | \$ 587,680                  | \$ -                    | \$ 587,680              | \$ -                  |
| Transfer to General Admin                                | \$ -                        | \$ -                    | \$ -                    | \$ -                  |
| <b>Subtotal - Other Transfers</b>                        | <b>\$ 3,299,032</b>         | <b>\$ -</b>             | <b>\$ 3,299,032</b>     | <b>\$ -</b>           |
| <b><u>MHDS Redesign Transfers</u></b>                    |                             |                         |                         |                       |
| Standardized Assessments                                 | \$ 1,476,535                | \$ -                    | \$ 1,476,535            | \$ -                  |
| Implementation/Administration                            | \$ -                        | \$ -                    | \$ -                    | \$ -                  |
| Administration                                           | \$ -                        | \$ -                    | \$ -                    | \$ -                  |
| <b>Subtotal - MHDS Redesign</b>                          | <b>\$ 1,476,535</b>         | <b>\$ -</b>             | <b>\$ 1,476,535</b>     | <b>\$ -</b>           |
| <b><u>Balancing Incentive Program</u></b>                |                             |                         |                         |                       |
| Community-Based Infrastructure                           | \$ -                        | \$ -                    | \$ -                    | \$ -                  |
| <b>Subtotal - Balancing Incentive Program</b>            | <b>\$ -</b>                 | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ -</b>           |
| <b><u>Health and Wellness Plan</u></b>                   |                             |                         |                         |                       |
| Modernization Pmts - Not Newly Eligible                  | \$ 30,876,245               | \$ 17,388,082           | \$ 13,488,163           | \$ -                  |
| Modernization Pmts - Newly Eligible                      | \$ 602,931,726              | \$ 587,702,714          | \$ 15,229,012           | \$ -                  |
| Not Newly Eligible                                       | \$ 14,937,893               | \$ 8,452,364            | \$ 6,485,529            | \$ -                  |
| Newly Eligible                                           | \$ 155,011,020              | \$ 149,811,232          | \$ 5,199,788            | \$ -                  |
| Rebates and Recoveries                                   | \$ (12,309,462)             | \$ (12,284,790)         | \$ (24,672)             | \$ -                  |
| <b>Subtotal - Health and Wellness Plan</b>               | <b>\$ 791,447,423</b>       | <b>\$ 751,069,602</b>   | <b>\$ 40,377,821</b>    | <b>\$ -</b>           |
| 331,821                                                  |                             |                         |                         |                       |
| <b><u>Adjustments/Offsets</u></b>                        |                             |                         |                         |                       |
| Reconcile                                                | \$ -                        | \$ -                    | \$ -                    | \$ -                  |
| FMAP/BCCT/State-Only Adjustment                          | \$ 8,396,780                | \$ 1,437,597            | \$ 6,959,183            | \$ -                  |
| <b>Subtotal - Adjustments/Offsets</b>                    | <b>\$ 8,396,780</b>         | <b>\$ 1,437,597</b>     | <b>\$ 6,959,183</b>     | <b>\$ -</b>           |
| <b><u>OIG Audits/CMS Financial Mgmt Reviews</u></b>      |                             |                         |                         |                       |
| OIG Audits                                               | \$ -                        | \$ (1,417,592)          | \$ 1,417,592            | \$ -                  |
| <b>Subtotal - Audits/FMRs</b>                            | <b>\$ -</b>                 | <b>\$ (1,417,592)</b>   | <b>\$ 1,417,592</b>     | <b>\$ -</b>           |
|                                                          | <b>Total \$\$</b>           | <b>Federal \$\$</b>     | <b>State \$\$</b>       | <b>Other \$\$</b>     |
| <b>Total</b>                                             | <b>\$ 4,231,615,406</b>     | <b>\$ 2,574,543,430</b> | <b>\$ 1,530,714,544</b> | <b>\$ 126,357,431</b> |
| Plus Rebates and Recoveries & Assmt Fee                  | <b>\$ 4,685,878,168</b>     |                         |                         |                       |

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

Source: Iowa Department of Human Services

**Fiscal Year 2017 Adult Medicaid Services (including IHAWP)  
Optional vs. Mandatory (All Funds)**



*Source: Iowa Department of Human Services*

**Iowa Department of Human Services**  
**Mandatory Services Analysis**  
**Adults Only (Age 21 and Over)**  
**Actual SFY17 Expenditures**  
**Traditional Medicaid and the Health and Wellness Plan**

|              |                           | SFY17 Payments |                        |                      |                      |              |
|--------------|---------------------------|----------------|------------------------|----------------------|----------------------|--------------|
| Provider     |                           |                |                        |                      |                      |              |
| Type         | Provider Description      | Recipients     | Expenditures           |                      |                      |              |
|              |                           |                | Total                  | Federal              | State Funds          | County/Other |
| 01           | GENERAL HOSPITAL          | 218,372        | \$102,931,304          | \$79,170,566         | \$23,760,738         | \$0          |
| 02           | PHYSICIAN MD              | 84,283         | \$20,709,306           | \$15,495,146         | \$5,214,160          | \$0          |
| 03           | PHYSICIAN DO              | 24,877         | \$3,701,898            | \$2,859,793          | \$842,105            | \$0          |
| 10           | INDEPENDENT LAB           | 12,865         | \$1,027,408            | \$751,053            | \$276,354            | \$0          |
| 13           | RURAL HEALTH CLINIC       | 10,354         | \$1,912,814            | \$1,420,236          | \$492,578            | \$0          |
| 18           | SKILLED NURSING FACILITY  | 233            | \$1,900,232            | \$1,267,501          | \$632,731            | \$0          |
| 22           | FAMILY PLANNING           | 2,615          | \$293,588              | \$267,019            | \$26,569             | \$0          |
| 24           | HEALTH MAINTENANCE ORGAN  | 406,931        | \$1,207,145,460        | \$829,104,866        | \$378,040,595        | \$0          |
| 38           | CERTIFIED NURSE MIDWIFE   | 835            | \$137,383              | \$82,519             | \$54,865             | \$0          |
| 44           | CRNA                      | 3,012          | \$523,363              | \$401,722            | \$121,641            | \$0          |
| 49           | FEDERAL QUAL HEALTH CTR   | 18,509         | \$6,670,610            | \$4,381,854          | \$2,288,756          | \$0          |
| 50           | NURSE PRACTITIONER        | 15,804         | \$1,261,706            | \$965,937            | \$295,769            | \$0          |
| 53           | MENT HLTH SUBST ABUSE PLN | 136,281        | \$3,823,685            | \$3,709,678          | \$114,008            | \$0          |
| 65           | NEMT BROKER               | 21,813         | \$128,681              | \$80,229             | \$48,452             | \$0          |
| <b>TOTAL</b> |                           |                | <b>\$1,352,167,440</b> | <b>\$939,958,119</b> | <b>\$412,209,321</b> | <b>\$0</b>   |

Notes

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

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

The Health Maintenance Organization (Provider Type 24) includes the state's three managed care entities. This is not a mandatory or optional service; rather, this provider type acts as a payer of Medicaid services. Payments were assigned to the mandatory and optional categories based on the distribution of expenditures for the population covered.

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

*Source: Iowa Department of Human Services*



**Iowa Department of Human Services**  
**Mandatory Services Analysis**  
**Adults Only (Age 21 and Over)**  
**Actual SFY17 Expenditures**  
***Traditional Medicaid and Iowa Health and Wellness Plan Not Newly Eligible***

|                         |                |              |
|-------------------------|----------------|--------------|
|                         | <u>Federal</u> | <u>State</u> |
| <b>SFY17 Match Rate</b> | 56.28%         | 43.72%       |

|              |                              | SFY17 Payments |                      |                      |                      |              |
|--------------|------------------------------|----------------|----------------------|----------------------|----------------------|--------------|
| Provider     |                              |                |                      |                      |                      |              |
| Type         | Provider Description         | Recipients     | Expenditures         |                      |                      |              |
|              |                              |                | Total                | Federal              | State Funds          | County/Other |
| 01           | GENERAL HOSPITAL             | 110,415        | \$51,400,911         | \$28,928,433         | \$22,472,478         | \$0          |
| 02           | PHYSICIAN MD                 | 55,892         | \$11,393,564         | \$6,412,298          | \$4,981,266          | \$0          |
| 03           | PHYSICIAN DO                 | 12,166         | \$1,818,433          | \$1,023,414          | \$795,019            | \$0          |
| 10           | INDEPENDENT LAB              | 9,147          | \$608,125            | \$342,253            | \$265,872            | \$0          |
| 13           | RURAL HEALTH CLINIC          | 7,081          | \$1,078,985          | \$607,253            | \$471,732            | \$0          |
| 18           | SKILLED NURSING FACILITY     | 193            | \$1,419,760          | \$799,041            | \$620,719            | \$0          |
| 22           | FAMILY PLANNING              | 2,279          | \$256,392            | \$230,753            | \$25,639             | \$0          |
| 24           | HEALTH MAINTENANCE ORGAN     | 216,080        | \$843,915,474        | \$474,955,629        | \$368,959,845        | \$0          |
| 38           | CERTIFIED NURSE MIDWIFE      | 728            | \$124,770            | \$70,220             | \$54,549             | \$0          |
| 44           | CRNA                         | 1,786          | \$263,360            | \$148,219            | \$115,141            | \$0          |
| 49           | FEDERAL QUAL HEALTH CENTER   | 13,718         | \$5,147,964          | \$2,897,274          | \$2,250,690          | \$0          |
| 50           | NURSE PRACTITIONER           | 8,900          | \$641,016            | \$360,764            | \$280,252            | \$0          |
| 53           | MENT HLTH SUBSTANCE ABUSE PL | 4,714          | \$44,676             | \$25,144             | \$19,532             | \$0          |
| 65           | NEMT BROKER                  | 19,803         | \$109,741            | \$61,762             | \$47,979             | \$0          |
| <b>TOTAL</b> |                              |                | <b>\$918,223,168</b> | <b>\$516,862,455</b> | <b>\$401,360,714</b> | <b>\$0</b>   |

Notes

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

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

The Health Maintenance Organization (Provider Type 24) includes the state's three managed care entities. This is not a mandatory or optional service; rather, this provider type acts as a payer of Medicaid services. Based on the distribution of expenditures for all other covered populations, it is estimated that 38.2% of expenditures paid through this provider type are for mandatory services.

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

*Source: Iowa Department of Human Services*

**Iowa Department of Human Services  
Mandatory Services Analysis  
Adults Only (Age 21 and Over)  
Actual SFY17 Expenditures  
Iowa Health and Wellness Plan -- Newly Eligible Only**

|                         |                |              |
|-------------------------|----------------|--------------|
|                         | <u>Federal</u> | <u>State</u> |
| <b>SFY17 Match Rate</b> | 97.50%         | 2.50%        |

|               |                              | <b>SFY17 Payments</b> |                      |                      |                     |                     |
|---------------|------------------------------|-----------------------|----------------------|----------------------|---------------------|---------------------|
| Provider Type | Provider Description         | Recipients            | Expenditures         |                      |                     |                     |
|               |                              |                       | <u>Total</u>         | <u>Federal</u>       | <u>State Funds</u>  | <u>County/Other</u> |
| 01            | GENERAL HOSPITAL             | 107,957               | \$51,530,393         | \$50,242,133         | \$1,288,260         | \$0                 |
| 02            | PHYSICIAN MD                 | 28,391                | \$9,315,742          | \$9,082,849          | \$232,894           | \$0                 |
| 03            | PHYSICIAN DO                 | 12,711                | \$1,883,465          | \$1,836,379          | \$47,087            | \$0                 |
| 10            | INDEPENDENT LAB              | 3,718                 | \$419,283            | \$408,801            | \$10,482            | \$0                 |
| 13            | RURAL HEALTH CLINIC          | 3,273                 | \$833,829            | \$812,983            | \$20,846            | \$0                 |
| 18            | SKILLED NURSING FACILITY     | 40                    | \$480,472            | \$468,461            | \$12,012            | \$0                 |
| 22            | FAMILY PLANNING              | 336                   | \$37,196             | \$36,266             | \$930               | \$0                 |
| 24            | HEALTH MAINTENANCE ORGAN     | 190,851               | \$363,229,986        | \$354,149,237        | \$9,080,750         | \$0                 |
| 38            | CERTIFIED NURSE MIDWIFE      | 107                   | \$12,614             | \$12,298             | \$315               | \$0                 |
| 44            | CRNA                         | 1,226                 | \$260,003            | \$253,503            | \$6,500             | \$0                 |
| 49            | FEDERAL QUAL HEALTH CENTER   | 4,791                 | \$1,522,647          | \$1,484,580          | \$38,066            | \$0                 |
| 50            | NURSE PRACTITIONER           | 6,904                 | \$620,691            | \$605,173            | \$15,517            | \$0                 |
| 53            | MENT HLTH SUBSTANCE ABUSE PL | 131,567               | \$3,779,009          | \$3,684,534          | \$94,475            | \$0                 |
| 65            | NEMT BROKER                  | 2,010                 | \$18,940             | \$18,467             | \$474               | \$0                 |
| <b>TOTAL</b>  |                              |                       | <b>\$433,944,271</b> | <b>\$423,095,664</b> | <b>\$10,848,607</b> | <b>\$0</b>          |

Notes

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

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

The Health Maintenance Organization (Provider Type 24) includes the state's three managed care entities. This is not a mandatory or optional service; rather, this provider type acts as a payer of Medicaid services. Based on the distribution of expenditures for all other covered populations, it is estimated that 62.1% of expenditures paid through this provider type are for mandatory services.

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

*Source: Iowa Department of Human Services*

**Iowa Department of Human Services**  
**Optional Services Analysis**  
**Adults Only (Age 21 and Over)**  
**Actual SFY17 Expenditures**  
**Traditional Medicaid and the Health and Wellness Plan**

| Provider     |                                | SFY17 Payments |                        |                        |                      |              |
|--------------|--------------------------------|----------------|------------------------|------------------------|----------------------|--------------|
| Type         | Provider Description           | Recipients     | Expenditures           |                        |                      |              |
|              |                                |                | Total                  | Federal                | State Funds          | County/Other |
| 04           | DENTIST                        | 59,717         | \$25,360,260           | \$14,640,350           | \$10,719,910         | \$0          |
| 05           | PODIATRIST                     | 3,640          | \$322,181              | \$238,542              | \$83,639             | \$0          |
| 06           | OPTOMETRIST                    | 5,695          | \$425,161              | \$301,809              | \$123,353            | \$0          |
| 07           | OPTICIAN                       | 462            | \$20,663               | \$12,250               | \$8,413              | \$0          |
| 08           | PHARMACY                       | 37,594         | \$8,900,147            | \$6,850,123            | \$2,050,024          | \$0          |
| 09           | HOME HEALTH AGENCY             | 15,086         | \$3,365,568            | \$1,972,181            | \$1,393,387          | \$0          |
| 11           | AMBULANCE                      | 5,870          | \$1,331,047            | \$971,009              | \$360,038            | \$0          |
| 12           | MEDICAL SUPPLIES               | 11,344         | \$2,671,950            | \$1,764,367            | \$907,584            | \$0          |
| 14           | CLINIC                         | 302            | \$694,410              | \$403,511              | \$290,899            | \$0          |
| 15           | PHYSICAL THERAPIST             | 1,468          | \$198,743              | \$155,326              | \$43,417             | \$0          |
| 16           | CHIROPRACTOR                   | 4,001          | \$364,859              | \$278,358              | \$86,501             | \$0          |
| 17           | AUDIOLOGIST                    | 523            | \$100,846              | \$59,011               | \$41,835             | \$0          |
| 19           | REHAB AGENCY                   | 242            | \$51,786               | \$38,376               | \$13,410             | \$0          |
| 20           | INTERMEDIATE CARE FACILITY     | 7,159          | \$68,406,095           | \$38,605,715           | \$29,800,380         | \$0          |
| 21           | COMMUNITY MH                   | 6,102          | \$1,249,821            | \$969,921              | \$279,900            | \$0          |
| 24           | HEALTH MAINTENANCE ORGAN       | 406,931        | \$1,586,968,763        | \$984,523,103          | \$602,445,660        | \$0          |
| 25           | ICF MR STATE                   | 7              | \$1,691,294            | \$951,860              | \$739,434            | \$0          |
| 26           | MENTAL HOSPITAL                | 27             | \$1,821,139            | \$1,024,937            | \$796,202            | \$0          |
| 27           | COMMUNITY BASED ICF/MR         | 170            | \$2,032,306            | \$1,143,782            | \$888,524            | \$0          |
| 29           | PSYCHOLOGIST                   | 944            | \$125,294              | \$93,095               | \$32,199             | \$0          |
| 30           | SCREENING CENTER               | 84             | \$3,722                | \$2,224                | \$1,498              | \$0          |
| 31           | HEARING AID DEALER             | 119            | \$27,655               | \$15,901               | \$11,754             | \$0          |
| 32           | OCCUPATIONAL THERAPIST         | 99             | \$8,300                | \$7,258                | \$1,042              | \$0          |
| 35           | MATERNAL HEALTH CENTER         | 2,483          | \$247,713              | \$142,818              | \$104,896            | \$0          |
| 36           | AMBULATORY SURGICAL CENTER     | 962            | \$312,329              | \$222,683              | \$89,646             | \$0          |
| 41           | PSYCH MEDICAL INST CHILDREN    | 411            | \$694,550              | \$511,570              | \$182,980            | \$0          |
| 42           | MEP CASE MANAGER               | 9,386          | (\$814,726)            | (\$458,223)            | (\$356,503)          | \$0          |
| 45           | HOSPICE                        | 1,438          | \$4,612,880            | \$2,653,563            | \$1,959,318          | \$0          |
| 47           | HIPP                           | 1,210          | \$1,894,187            | \$1,241,104            | \$653,082            | \$0          |
| 48           | CLINICAL SOCIAL WORKER         | 499            | \$96,392               | \$73,537               | \$22,856             | \$0          |
| 52           | NURSING FACILITY - MENTAL ILL  | 72             | \$501,115              | \$282,028              | \$219,088            | \$0          |
| 53           | MENT HLTH SUBSTANCE ABUSE PLN  | 136,281        | \$1,788,522            | \$1,706,420            | \$82,102             | \$0          |
| 58           | PACE                           | 455            | \$15,739,154           | \$8,857,996            | \$6,881,158          | \$0          |
| 61           | OTHER PRACTITIONER - GENERAL   | 6              | \$132,542              | \$74,594               | \$57,947             | \$0          |
| 62           | BEHAVIORAL HEALTH              | 7,513          | \$1,866,088            | \$1,464,759            | \$401,329            | \$0          |
| 63           | REMEDIAL SERVICES              | 358            | \$148,546              | \$107,997              | \$40,549             | \$0          |
| 64           | HABILITATION SERVICES          | 1,175          | \$3,029,550            | \$1,774,420            | \$1,255,129          | \$0          |
| 67           | ASSERTIVE COMMUNITY TREATMENT  | 54             | (\$42,068)             | (\$25,090)             | (\$16,978)           | \$0          |
| 69           | INDEPENDENT SPEECH PATHOLOGIST | 5              | \$562                  | \$406                  | \$157                | \$0          |
| 71           | HEALTH HOME PROV               | 1,501          | \$144,526              | \$88,777               | \$55,749             | \$0          |
| 72           | PUBLIC HEALTH AGENCIES         | 122            | \$5,455                | \$4,453                | \$1,002              | \$0          |
| 73           | SPMI SED PROVIDER              | 1,919          | \$756,295              | \$469,080              | \$287,214            | \$0          |
| 75           | IHAWP QHP PROVIDER             | 266,254        | \$46,336,030           | \$44,513,391           | \$1,822,639          | \$0          |
| 76           | ACCOUNTABLE CARE ORGANIZATIONS | 17,536         | \$362,452              | \$203,960              | \$158,492            | \$0          |
| 99           | WAIVER                         | 13,651         | \$17,529,827           | \$9,860,272            | \$7,669,555          | \$0          |
| <b>TOTAL</b> |                                |                | <b>\$1,801,483,932</b> | <b>\$1,128,793,523</b> | <b>\$672,690,409</b> | <b>\$0</b>   |

**Notes**

- The above data is based on the provider type rendering treatment rather than the provider type paid for the service.
- Non-recipient payments such as disproportionate share hospital (DSH) payments and graduate medical education payments are excluded.
- The State Resource Center appropriations, rather than the Medical Assistance appropriation, fund the majority of the state share of Provider Type 25.
- The Health Maintenance Organization (Provider Type 24) includes the state's three managed care entities. This is not a mandatory or optional service; rather, this provider type acts as a payer of Medicaid services. Payments were assigned to the mandatory and optional categories based on the distribution of expenditures for the population covered.
- The Mental Health Substance Abuse Plan (Provider Type 53 - Iowa Plan payments) is not a mandatory or optional service. Rather, the Iowa Plan contractor acts as a payer of Medicaid services. Payments were assigned to the mandatory and optional categories based on the distribution of expenditures for the population covered.

*Source: Iowa Department of Human Services*

**Iowa Department of Human Services**  
**Optional Services Analysis**  
**Adults Only (Age 21 and Over)**  
**Actual SFY17 Expenditures**  
**Traditional Medicaid and Iowa Health and Wellness Plan Not Newly Eligible**

|                         |                |              |
|-------------------------|----------------|--------------|
|                         | <u>Federal</u> | <u>State</u> |
| <b>SFY17 Match Rate</b> | 56.28%         | 43.72%       |

|          |                                | SFY17 Payments |                        |                      |                      |              |
|----------|--------------------------------|----------------|------------------------|----------------------|----------------------|--------------|
| Provider |                                |                |                        |                      |                      |              |
| Type     | Provider Description           | Recipients     | Expenditures           |                      |                      |              |
|          |                                |                | Total                  | Federal              | State Funds          | County/Other |
| 04       | DENTIST                        | 56,293         | \$24,468,471           | \$13,770,856         | \$10,697,616         | \$0          |
| 05       | PODIATRIST                     | 2,909          | \$183,369              | \$103,200            | \$80,169             | \$0          |
| 06       | OPTOMETRIST                    | 3,962          | \$273,468              | \$153,908            | \$119,560            | \$0          |
| 07       | OPTICIAN                       | 424            | \$19,156               | \$10,781             | \$8,375              | \$0          |
| 08       | PHARMACY                       | 19,342         | \$4,433,576            | \$2,495,216          | \$1,938,359          | \$0          |
| 09       | HOME HEALTH AGENCY             | 13,572         | \$3,176,245            | \$1,787,590          | \$1,388,654          | \$0          |
| 11       | AMBULANCE                      | 3,577          | \$792,728              | \$446,147            | \$346,580            | \$0          |
| 12       | MEDICAL SUPPLIES               | 8,841          | \$2,039,750            | \$1,147,971          | \$891,779            | \$0          |
| 14       | CLINIC                         | 278            | \$663,606              | \$373,478            | \$290,129            | \$0          |
| 15       | PHYSICAL THERAPIST             | 834            | \$93,275               | \$52,495             | \$40,780             | \$0          |
| 16       | CHIROPRACTOR                   | 2,370          | \$187,723              | \$105,650            | \$82,072             | \$0          |
| 17       | AUDIOLOGIST                    | 462            | \$95,376               | \$53,678             | \$41,698             | \$0          |
| 19       | REHAB AGENCY                   | 151            | \$29,393               | \$16,542             | \$12,851             | \$0          |
| 20       | INTERMEDIATE CARE FACILITY     | 7,048          | \$68,147,083           | \$38,353,179         | \$29,793,905         | \$0          |
| 21       | COMMUNITY MH                   | 3,772          | \$603,237              | \$339,502            | \$263,735            | \$0          |
| 24       | HEALTH MAINTENANCE ORGAN       | 216,080        | \$1,365,287,338        | \$768,383,714        | \$596,903,624        | \$0          |
| 25       | ICF MR STATE                   | 7              | \$1,691,294            | \$951,860            | \$739,434            | \$0          |
| 26       | MENTAL HOSPITAL                | 27             | \$1,821,139            | \$1,024,937          | \$796,202            | \$0          |
| 27       | COMMUNITY BASED ICF/MR         | 170            | \$2,032,306            | \$1,143,782          | \$888,524            | \$0          |
| 29       | PSYCHOLOGIST                   | 644            | \$70,515               | \$39,686             | \$30,829             | \$0          |
| 30       | SCREENING CENTER               | 77             | \$3,408                | \$1,918              | \$1,490              | \$0          |
| 31       | HEARING AID DEALER             | 117            | \$26,837               | \$15,104             | \$11,733             | \$0          |
| 32       | OCCUPATIONAL THERAPIST         | 51             | \$2,023                | \$1,139              | \$885                | \$0          |
| 35       | MATERNAL HEALTH CENTER         | 2,354          | \$239,454              | \$134,764            | \$104,689            | \$0          |
| 36       | AMBULATORY SURGICAL CENTER     | 700            | \$198,540              | \$111,738            | \$86,801             | \$0          |
| 41       | PSYCH MEDICAL INST CHILDREN    | 152            | \$401,787              | \$226,126            | \$175,661            | \$0          |
| 42       | MEP CASE MANAGER               | 9,352          | (\$815,465)            | (\$458,944)          | (\$356,521)          | \$0          |
| 45       | HOSPICE                        | 1,351          | \$4,473,546            | \$2,517,712          | \$1,955,834          | \$0          |
| 47       | HIPP                           | 700            | \$1,469,500            | \$827,034            | \$642,465            | \$0          |
| 48       | CLINICAL SOCIAL WORKER         | 283            | \$49,602               | \$27,916             | \$21,686             | \$0          |
| 52       | NURSING FACILITY - MENTAL ILL  | 72             | \$501,115              | \$282,028            | \$219,088            | \$0          |
| 53       | MENT HLTH SUBSTANCE ABUSE PLN  | 4,714          | \$90,706               | \$51,049             | \$39,657             | \$0          |
| 58       | PACE                           | 455            | \$15,739,154           | \$8,857,996          | \$6,881,158          | \$0          |
| 61       | OTHER PRACTITIONER - GENERAL   | 6              | \$132,542              | \$74,594             | \$57,947             | \$0          |
| 62       | BEHAVIORAL HEALTH              | 3,280          | \$860,447              | \$484,260            | \$376,188            | \$0          |
| 63       | REMEDIAL SERVICES              | 173            | \$89,364               | \$50,294             | \$39,070             | \$0          |
| 64       | HABILITATION SERVICES          | 1,079          | \$2,861,210            | \$1,610,289          | \$1,250,921          | \$0          |
| 67       | ASSERTIVE COMMUNITY TREATMENT  | 50             | (\$38,636)             | (\$21,745)           | (\$16,892)           | \$0          |
| 69       | INDEPENDENT SPEECH PATHOLOGIST | 4              | \$346                  | \$195                | \$151                | \$0          |
| 71       | HEALTH HOME PROV               | 1,254          | \$126,482              | \$71,184             | \$55,298             | \$0          |
| 72       | PUBLIC HEALTH AGENCIES         | 58             | \$2,101                | \$1,183              | \$919                | \$0          |
| 73       | SPMI SED PROVIDER              | 1,553          | \$650,914              | \$366,335            | \$284,580            | \$0          |
| 75       | IHAWP QHP PROVIDER             | 22,134         | \$1,611,446            | \$906,922            | \$704,524            | \$0          |
| 76       | ACCOUNTABLE CARE ORGANIZATIONS | 17,529         | \$362,520              | \$204,026            | \$158,494            | \$0          |
| 99       | WAIVER                         | 13,632         | \$17,543,206           | \$9,873,316          | \$7,669,890          | \$0          |
|          | <b>TOTAL</b>                   |                | <b>\$1,522,691,195</b> | <b>\$856,970,605</b> | <b>\$665,720,590</b> | <b>\$0</b>   |

**Notes**

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

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

The State Resource Center appropriations, rather than the Medical Assistance appropriation, fund the majority of the state share of Provider Type 25.

The Health Maintenance Organization (Provider Type 24) includes the state's three managed care entities. This is not a mandatory or optional service; rather, this provider type acts as a payer of Medicaid services. Based on the distribution of expenditures for all other covered populations, it is estimated that 61.8% of expenditures paid through this provider type are for optional services.

The Mental Health Substance Abuse Plan (Provider Type 53 - Iowa Plan payments) is not a mandatory or optional service. Rather, the Iowa Plan contractor acts as a payer of Medicaid services. Based on the distribution of expenditures for the population covered, it is estimated that 67% of adult expenditures paid through the Iowa Plan are for optional services.

Source: Iowa Department of Human Services

**Iowa Department of Human Services**  
**Optional Services Analysis**  
**Adults Only (Age 21 and Over)**  
**Actual SFY17 Expenditures**  
**Iowa Health and Wellness Plan -- Newly Eligible Only**

|                         |                |              |
|-------------------------|----------------|--------------|
|                         | <u>Federal</u> | <u>State</u> |
| <b>SFY17 Match Rate</b> | 97.50%         | 2.50%        |

| SFY17 Payments |                                |            |                      |                      |                    |                     |
|----------------|--------------------------------|------------|----------------------|----------------------|--------------------|---------------------|
| Provider Type  | Provider Description           | Recipients | Expenditures         |                      |                    |                     |
|                |                                |            | <u>Total</u>         | <u>Federal</u>       | <u>State Funds</u> | <u>County/Other</u> |
| 04             | DENTIST                        | 3,424      | \$891,789            | \$869,494            | \$22,295           | \$0                 |
| 05             | PODIATRIST                     | 731        | \$138,813            | \$135,342            | \$3,470            | \$0                 |
| 06             | OPTOMETRIST                    | 1,733      | \$151,693            | \$147,901            | \$3,792            | \$0                 |
| 07             | OPTICIAN                       | 38         | \$1,506              | \$1,469              | \$38               | \$0                 |
| 08             | PHARMACY                       | 18,252     | \$4,466,571          | \$4,354,907          | \$111,664          | \$0                 |
| 09             | HOME HEALTH AGENCY             | 1,514      | \$189,324            | \$184,590            | \$4,733            | \$0                 |
| 11             | AMBULANCE                      | 2,293      | \$538,320            | \$524,862            | \$13,458           | \$0                 |
| 12             | MEDICAL SUPPLIES               | 2,503      | \$632,200            | \$616,395            | \$15,805           | \$0                 |
| 14             | CLINIC                         | 24         | \$30,803             | \$30,033             | \$770              | \$0                 |
| 15             | PHYSICAL THERAPIST             | 634        | \$105,468            | \$102,831            | \$2,637            | \$0                 |
| 16             | CHIROPRACTOR                   | 1,631      | \$177,136            | \$172,708            | \$4,428            | \$0                 |
| 17             | AUDIOLOGIST                    | 61         | \$5,470              | \$5,333              | \$137              | \$0                 |
| 19             | REHAB AGENCY                   | 91         | \$22,394             | \$21,834             | \$560              | \$0                 |
| 20             | INTERMEDIATE CARE FACILITY     | 111        | \$259,012            | \$252,536            | \$6,475            | \$0                 |
| 21             | COMMUNITY MH                   | 2,330      | \$646,584            | \$630,419            | \$16,165           | \$0                 |
| 24             | HEALTH MAINTENANCE ORGAN       | 190,851    | \$221,681,425        | \$216,139,389        | \$5,542,036        | \$0                 |
| 29             | PSYCHOLOGIST                   | 300        | \$54,779             | \$53,409             | \$1,369            | \$0                 |
| 30             | SCREENING CENTER               | 7          | \$314                | \$306                | \$8                | \$0                 |
| 31             | HEARING AID DEALER             | 2          | \$817                | \$797                | \$20               | \$0                 |
| 32             | OCCUPATIONAL THERAPIST         | 48         | \$6,276              | \$6,119              | \$157              | \$0                 |
| 35             | MATERNAL HEALTH CENTER         | 129        | \$8,260              | \$8,053              | \$206              | \$0                 |
| 36             | AMBULATORY SURGICAL CENTER     | 262        | \$113,790            | \$110,945            | \$2,845            | \$0                 |
| 41             | PSYCH MEDICAL INST CHILDREN    | 259        | \$292,763            | \$285,444            | \$7,319            | \$0                 |
| 42             | MEP CASE MANAGER               | 34         | \$739                | \$721                | \$18               | \$0                 |
| 45             | HOSPICE                        | 87         | \$139,334            | \$135,851            | \$3,483            | \$0                 |
| 47             | HIPP                           | 510        | \$424,687            | \$414,070            | \$10,617           | \$0                 |
| 48             | CLINICAL SOCIAL WORKER         | 216        | \$46,790             | \$45,621             | \$1,170            | \$0                 |
| 53             | MENT HLTH SUBSTANCE ABUSE PLN  | 131,567    | \$1,697,816          | \$1,655,370          | \$42,445           | \$0                 |
| 62             | BEHAVIORAL HEALTH              | 4,233      | \$1,005,641          | \$980,500            | \$25,141           | \$0                 |
| 63             | REMEDIAL SERVICES              | 185        | \$59,183             | \$57,703             | \$1,480            | \$0                 |
| 64             | HABILITATION SERVICES          | 96         | \$168,340            | \$164,131            | \$4,208            | \$0                 |
| 67             | ASSERTIVE COMMUNITY TREATMENT  | 4          | (\$3,431)            | (\$3,346)            | (\$86)             | \$0                 |
| 69             | INDEPENDENT SPEECH PATHOLOGIST | 1          | \$216                | \$211                | \$5                | \$0                 |
| 71             | HEALTH HOME PROV               | 247        | \$18,044             | \$17,593             | \$451              | \$0                 |
| 72             | PUBLIC HEALTH AGENCIES         | 64         | \$3,354              | \$3,270              | \$84               | \$0                 |
| 73             | SPMI SED PROVIDER              | 366        | \$105,380            | \$102,746            | \$2,635            | \$0                 |
| 75             | IHAWP QHP PROVIDER             | 244,120    | \$44,724,584         | \$43,606,469         | \$1,118,115        | \$0                 |
| 76             | ACCOUNTABLE CARE ORGANIZATIONS | 7          | (\$68)               | (\$66)               | (\$2)              | \$0                 |
| 99             | WAIVER                         | 19         | (\$13,378)           | (\$13,044)           | (\$334)            | \$0                 |
|                | <b>TOTAL</b>                   |            | <b>\$278,792,737</b> | <b>\$271,822,919</b> | <b>\$6,969,818</b> | <b>\$0</b>          |

**Notes**

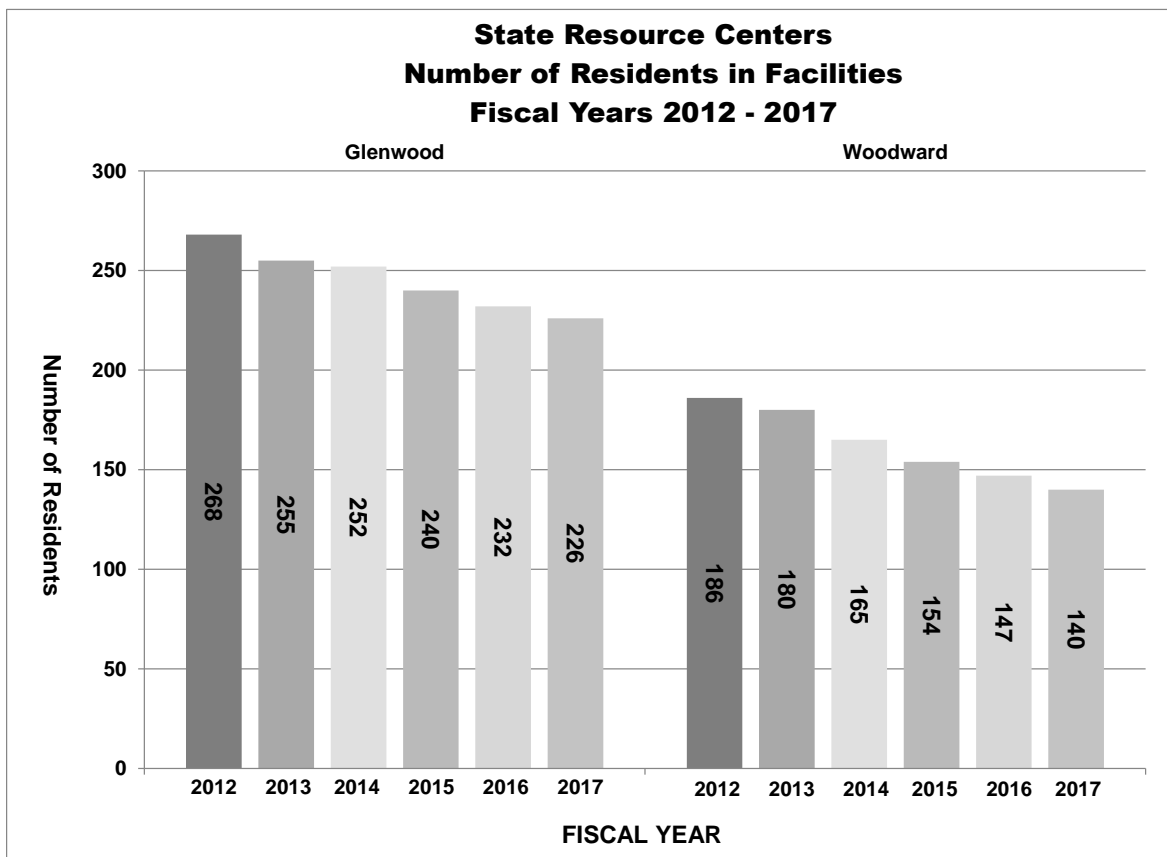
The above data is based on the provider type rendering treatment rather than the provider type paid for the service.

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

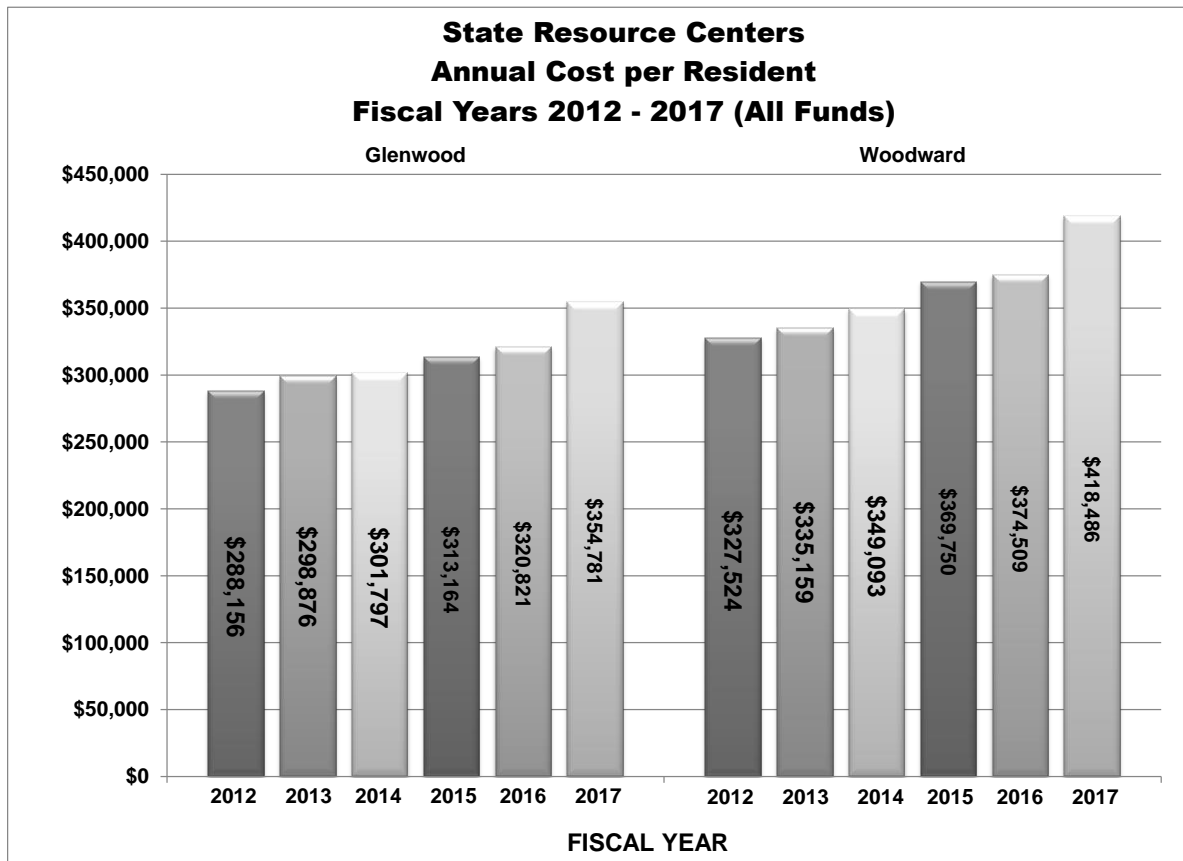
The Health Maintenance Organization (Provider Type 24) includes the state's three managed care entities. This is not a mandatory or optional service; rather, this provider type acts as a payer of Medicaid services. Based on the distribution of expenditures for all other covered populations, it is estimated that 37.9% of expenditures paid through this provider type are for optional services.

The Mental Health Substance Abuse Plan (Provider Type 53 - Iowa Plan payments) is not a mandatory or optional service. Rather, the Iowa Plan contractor acts as a payer of Medicaid services. Based on the distribution of expenditures for the population covered, it is estimated that 31% of adult expenditures paid through the Iowa Plan are for optional services.

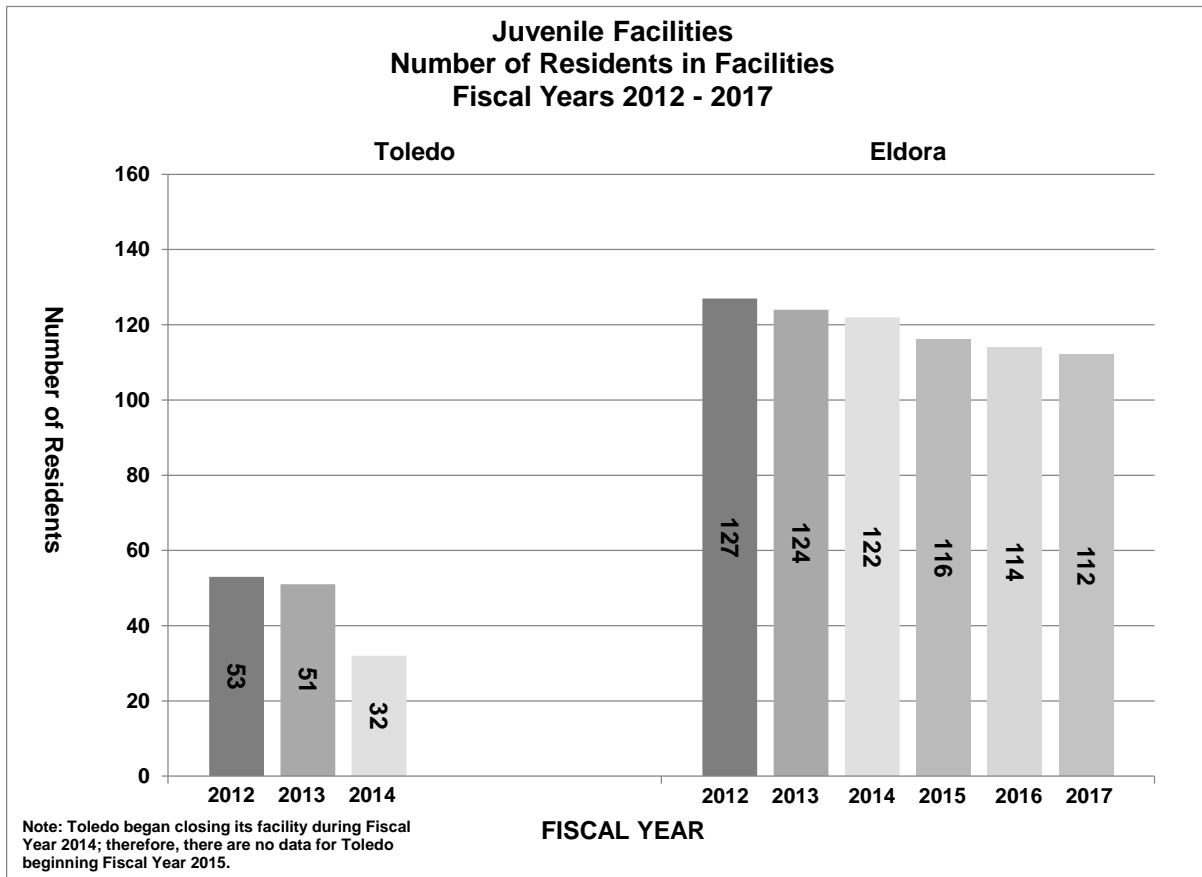
*Source: Iowa Department of Human Services*



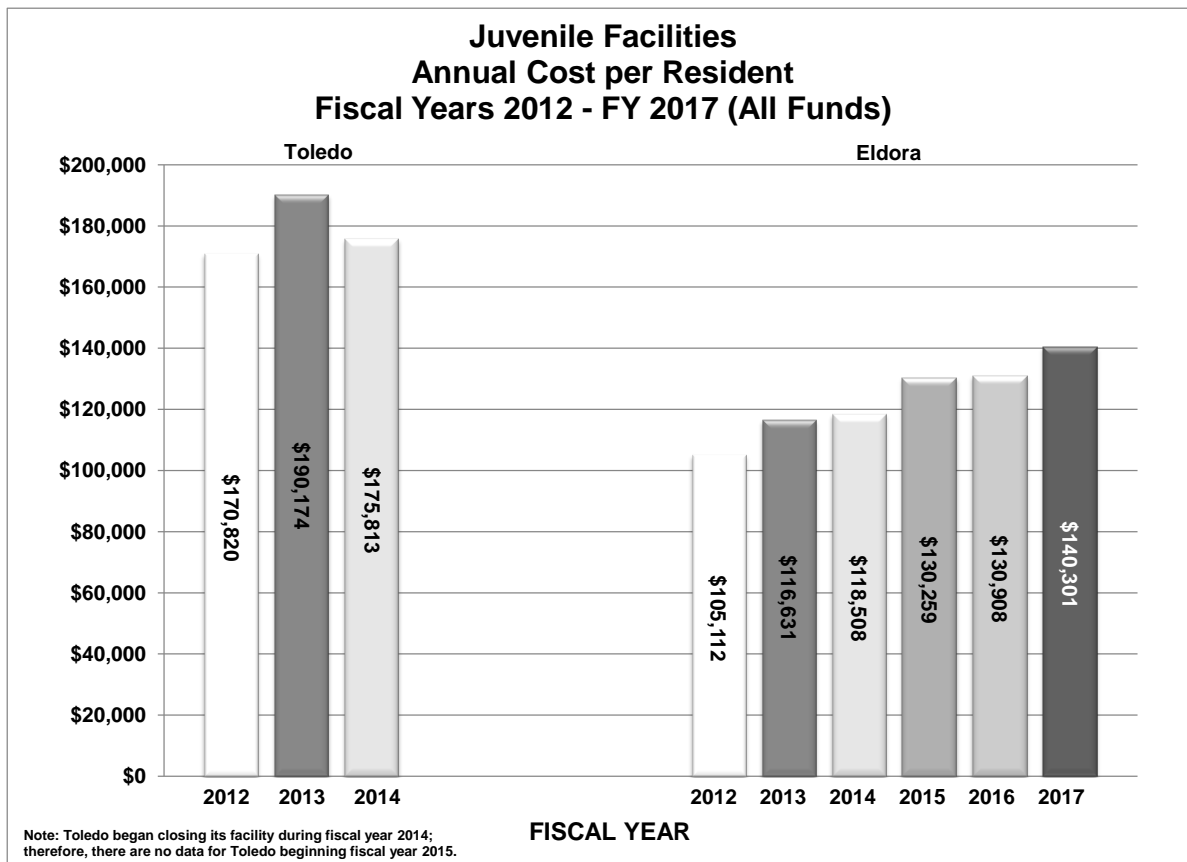
Source: Iowa Department of Human Services



Source: Iowa Department of Human Services

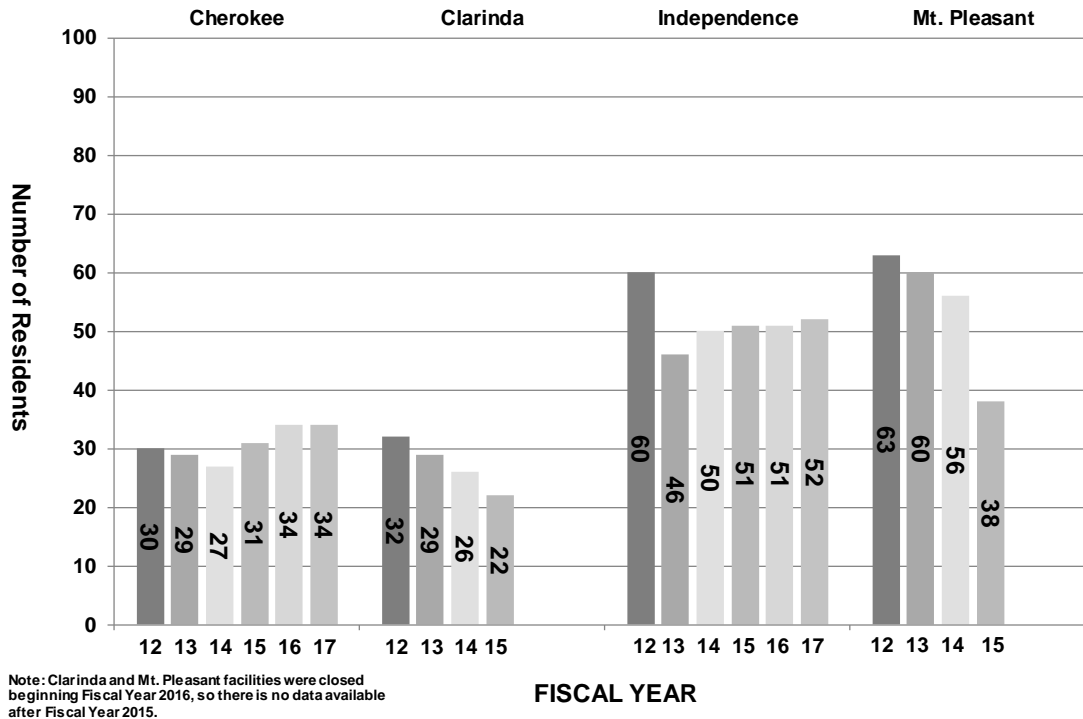


Source: Iowa Department of Human Services



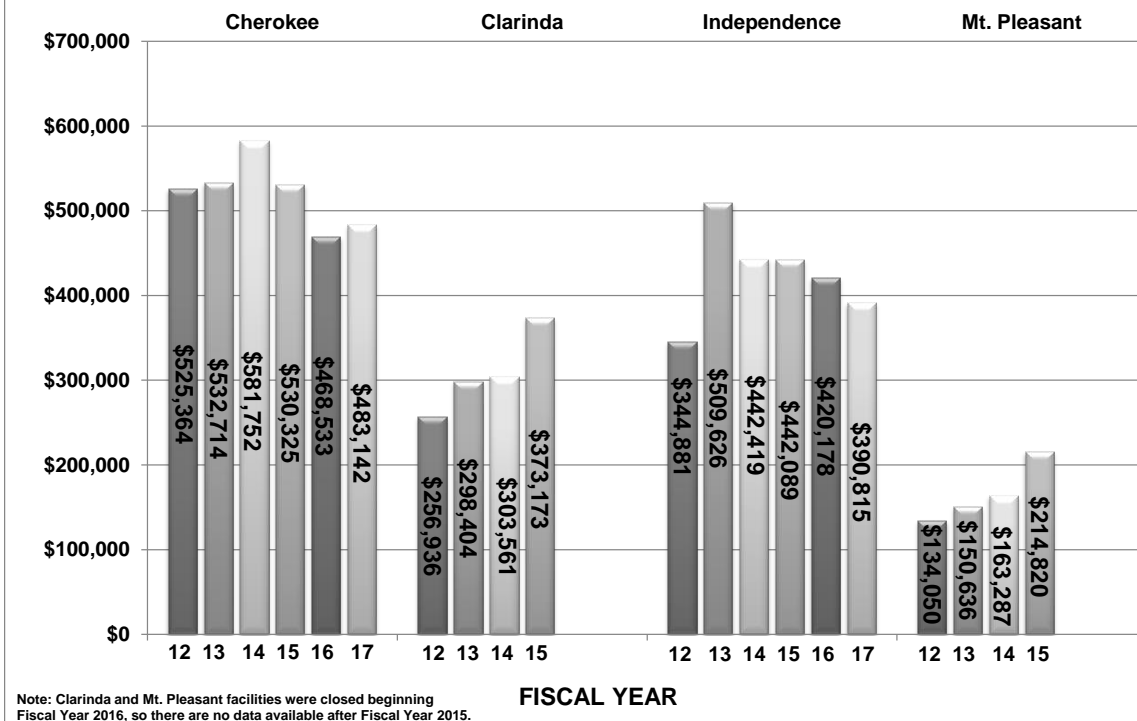
Source: Iowa Department of Human Services

### Mental Health Facilities Number of Residents in Facilities Fiscal Years 2012 - 2017



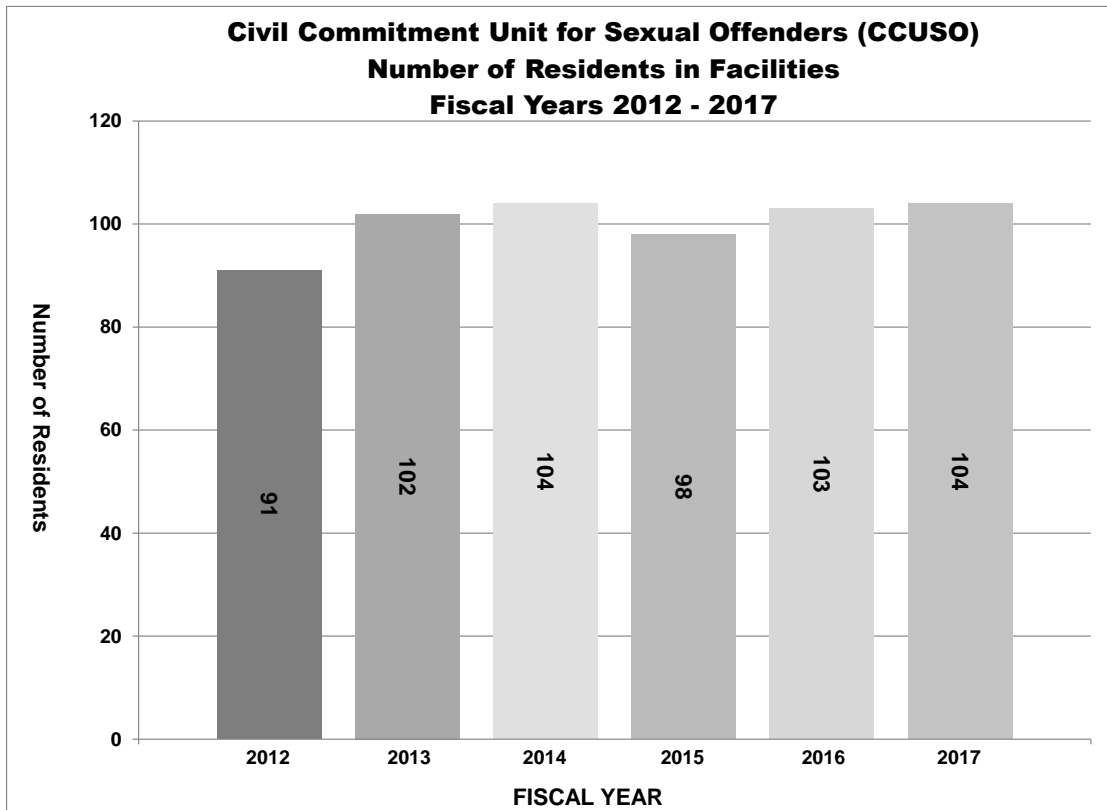
Source: Iowa Department of Human Services

### Mental Health Facilities Annual Cost per Resident Fiscal Years 2012 - 2017 (All Funds)

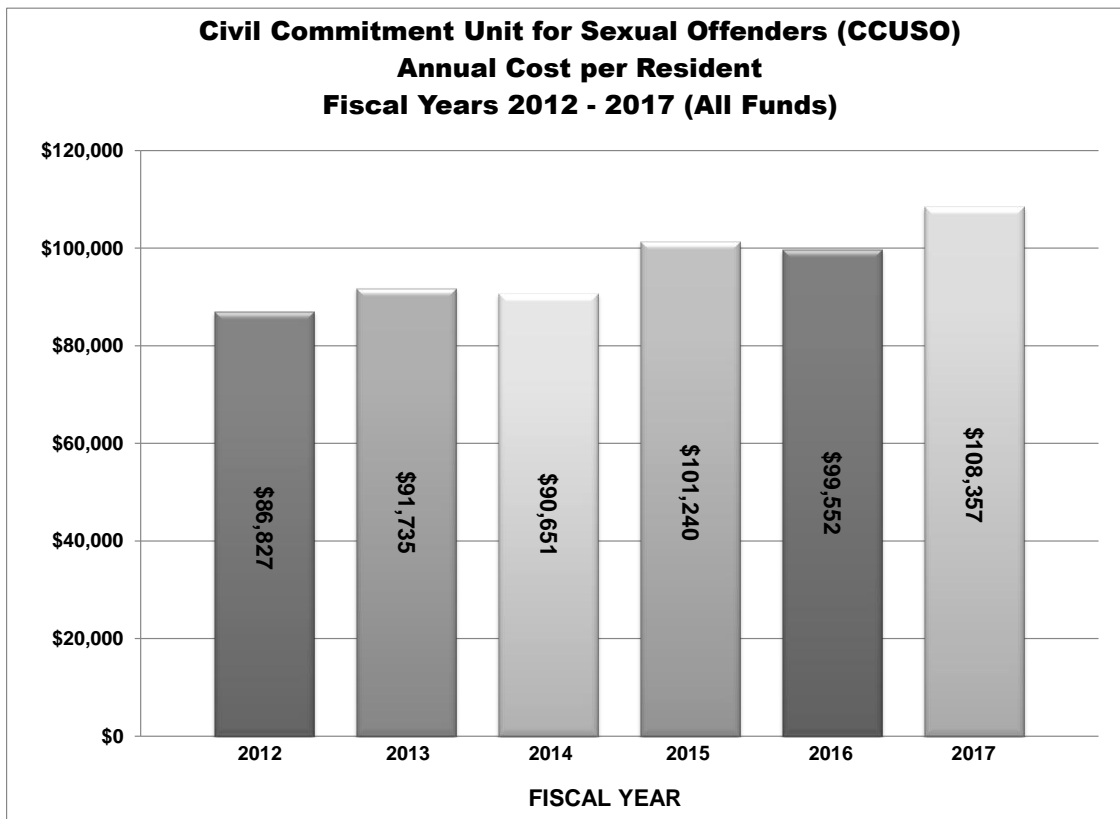


Source: Iowa Department of Human Services



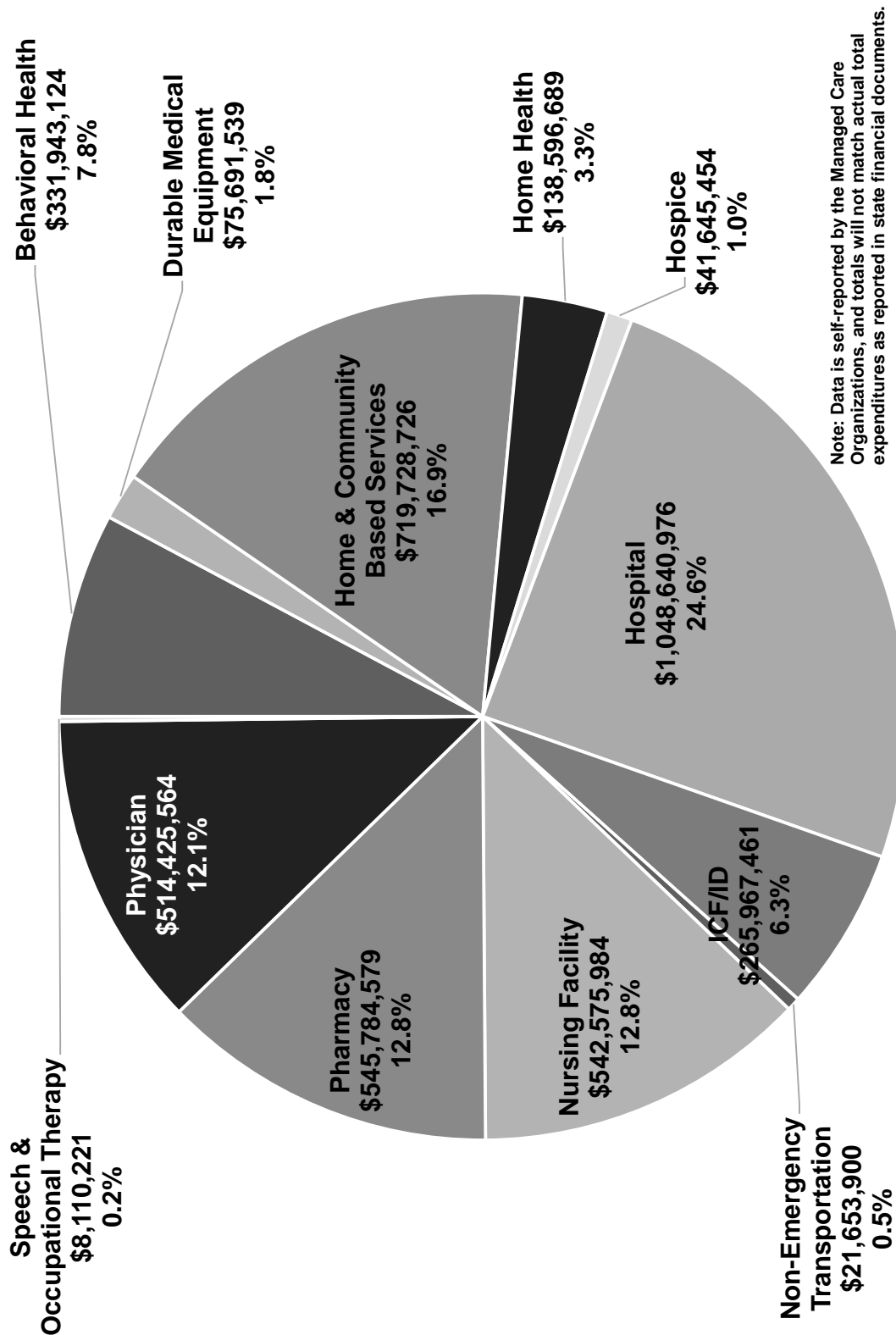


Source: Iowa Department of Human Services



Source: Iowa Department of Human Services

# **IOWA DEPARTMENT OF HUMAN SERVICES** **MEDICAID MANAGED CARE CLAIMS BY PROVIDER TYPE** **SFY 2017**

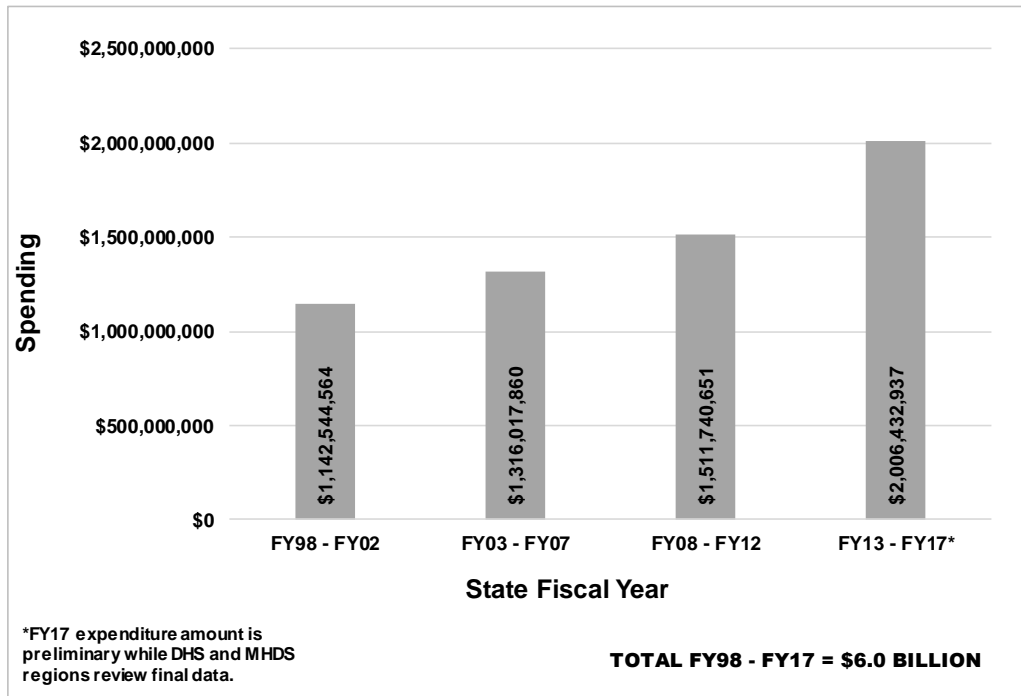


Source: Iowa Department of Human Services, Medicaid Managed Care SFY2017 Quarterly Reports

# Mental Health and Disability Services

## State and Local Expenditures

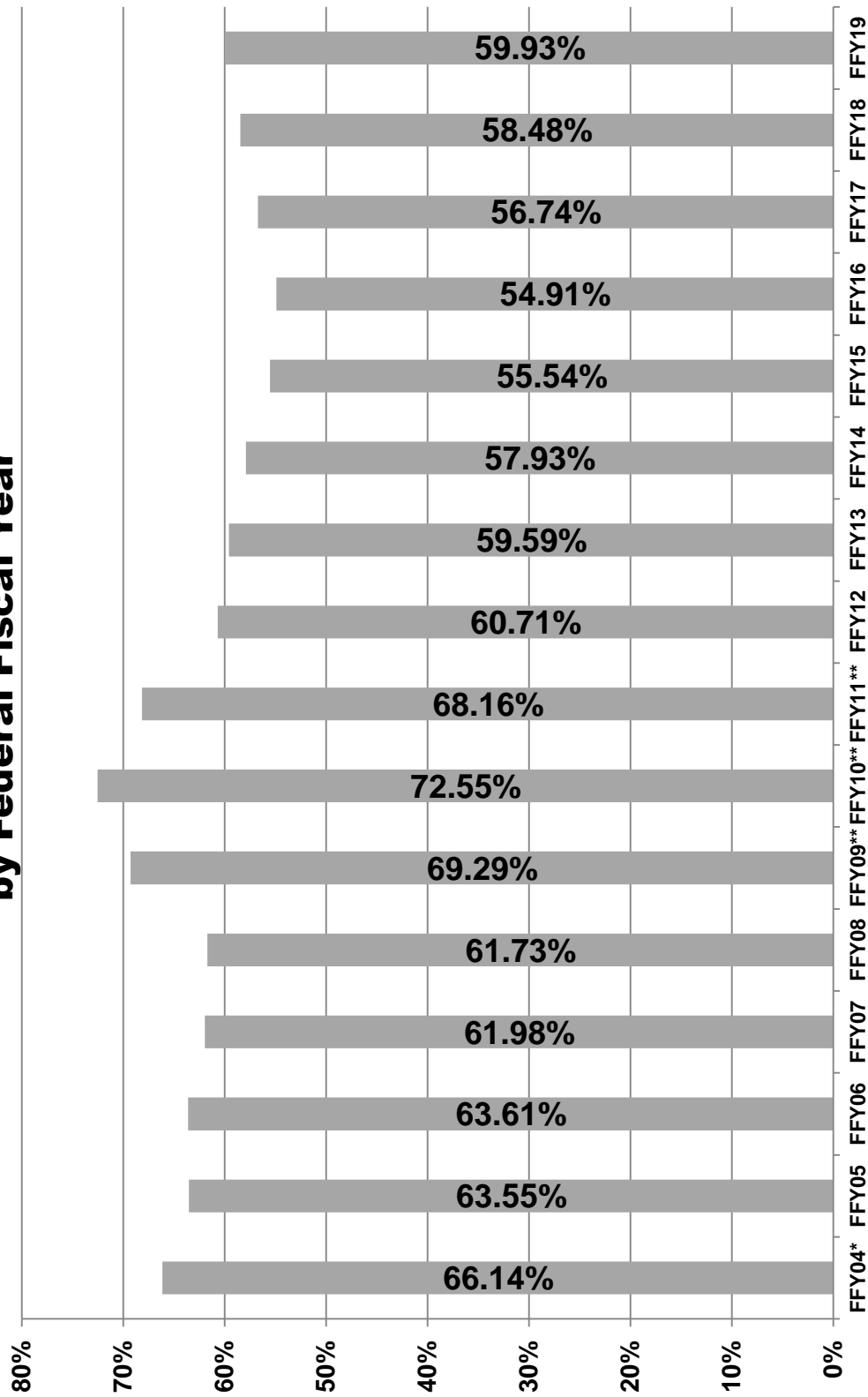
### FY1998 - FY2017



| State Fiscal Year    | Total Spending | Ending Balance | Ending Balance % of Spending | 5-Year Periods of Spending | 5-Year Increases |
|----------------------|----------------|----------------|------------------------------|----------------------------|------------------|
| FY1998               | \$170,462,395  | \$78,237,345   | 46%                          |                            |                  |
| FY1999               | \$224,385,034  | \$93,274,045   | 42%                          |                            |                  |
| FY2000               | \$238,473,745  | \$94,934,275   | 40%                          | \$1,142,544,564            |                  |
| FY2001               | \$252,001,671  | \$83,030,367   | 33%                          |                            |                  |
| FY2002               | \$257,221,719  | \$60,537,866   | 24%                          |                            |                  |
| FY2003               | \$247,698,000  | \$56,184,901   | 23%                          |                            |                  |
| FY2004               | \$247,325,847  | \$56,567,511   | 23%                          |                            |                  |
| FY2005               | \$263,514,385  | \$45,723,781   | 17%                          | \$1,316,017,860            | 15%              |
| FY2006               | \$266,775,132  | \$37,894,849   | 14%                          |                            |                  |
| FY2007               | \$290,704,496  | \$26,930,601   | 9%                           |                            |                  |
| FY2008               | \$307,346,837  | \$22,972,223   | 7%                           |                            |                  |
| FY2009               | \$286,500,062  | \$52,064,677   | 18%                          |                            |                  |
| FY2010               | \$279,080,967  | \$71,621,920   | 26%                          | \$1,511,740,651            | 15%              |
| FY2011               | \$295,209,294  | \$63,695,325   | 22%                          |                            |                  |
| FY2012               | \$343,603,491  | \$34,532,573   | 10%                          |                            |                  |
| FY2013               | \$357,844,590  | \$62,268,910   | 17%                          |                            |                  |
| FY2014               | \$384,801,547  | \$104,650,460  | 27%                          |                            |                  |
| FY2015               | \$421,142,043  | \$151,477,698  | 36%                          | \$2,006,432,937            | 33%              |
| FY2016               | \$420,057,762  | \$154,002,785  | 37%                          |                            |                  |
| FY2017 (preliminary) | \$422,586,995  | \$146,030,561  | 35%                          |                            |                  |

Source: Iowa Department of Human Services

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

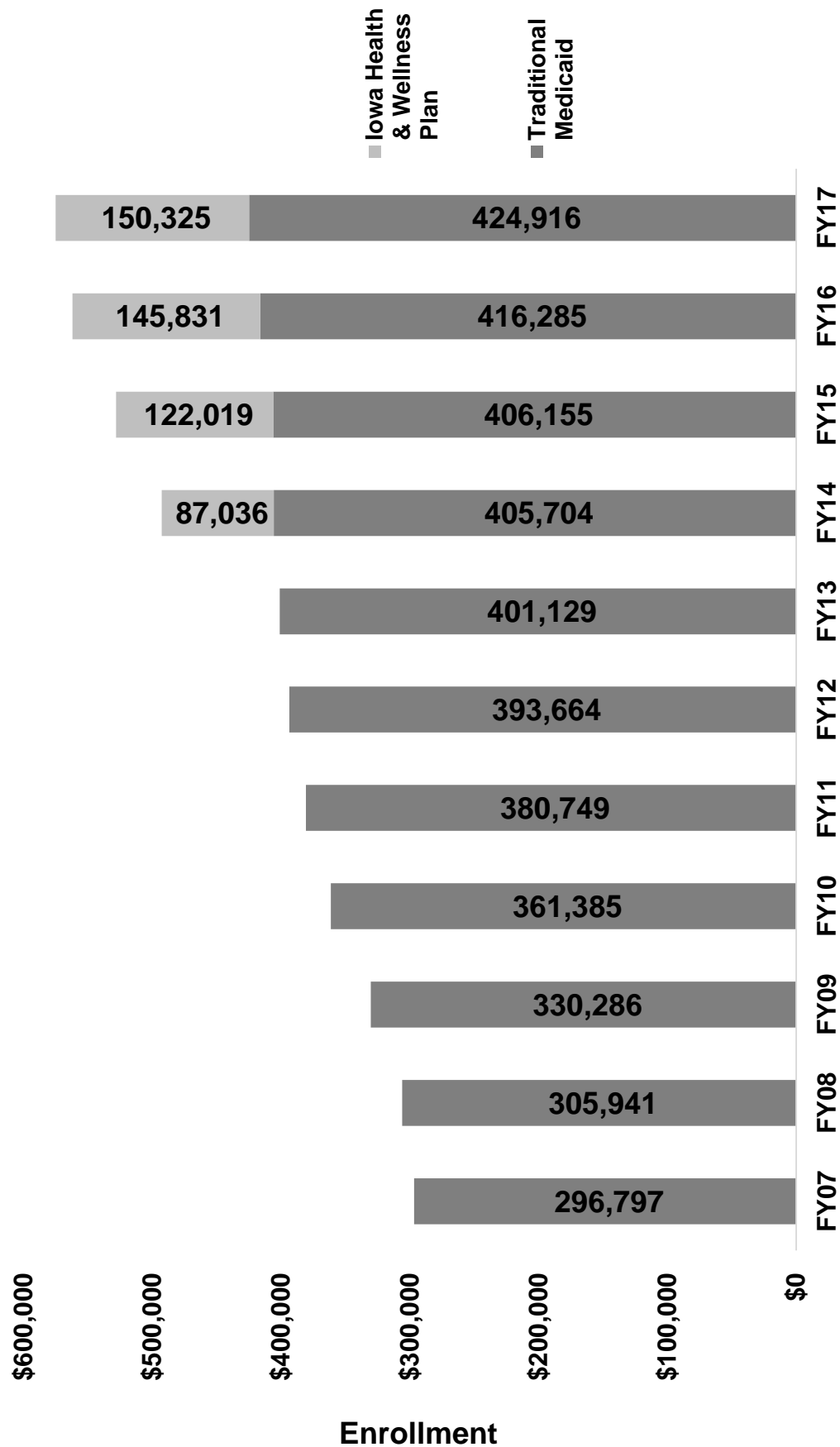


\*FFY04 includes the calculations pursuant to the Jobs and Growth Tax Relief Reconciliation Act of 2003.

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

Source: Iowa Department of Human Services

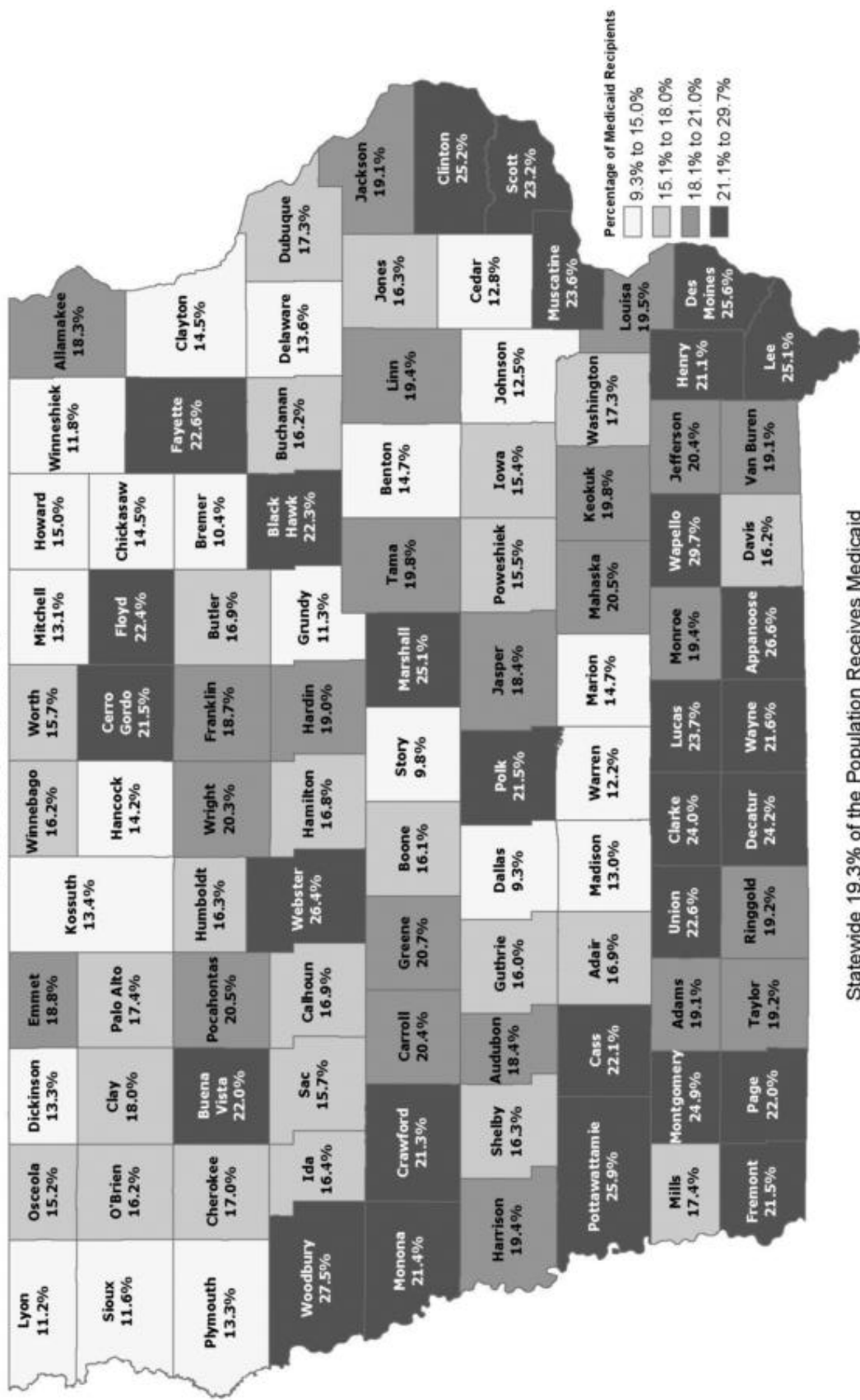
## Medicaid Enrollment Fiscal Years 2007 - 2017



1. Iowa Health and Wellness Plan (IHAWP) enrollment does NOT include presumptive eligibility population.
2. The IHAWP population for Fiscal Year 2014 is an average over a six-month period since the program began January 1, 2014.
3. Enrollment data is retrieved from monthly eligibility reports provided by the Iowa Department of Human Services.
4. Figures are not adjusted for retroactive eligibility.

Source: Iowa Department of Human Services

## Percentage of the Population Receiving Medicaid Fiscal Year 2017



## Statewide 19.3% of the Population Receives Medicaid

Source: Iowa Department of Human Services,  
U.S. Census Bureau Population Estimates - July 1, 2016

# **Department of Corrections** **Cost per Year per Inmate** **by Correctional Institution** **FY2017 (Actual)**

| <b>Correctional Institution</b> | <b>Total Cost</b>     | <b>Average Daily<br/>Population</b> | <b>Cost Per Year Per Inmate</b> |
|---------------------------------|-----------------------|-------------------------------------|---------------------------------|
| Iowa State Penitentiary         | \$ 42,660,363         | 791                                 | \$ 53,932                       |
| Anamosa                         | \$ 33,013,192         | 936                                 | \$ 35,271                       |
| Oakdale                         | \$ 59,947,851         | 937                                 | \$ 63,978                       |
| Newton                          | \$ 28,140,582         | 1,265                               | \$ 22,246                       |
| Mt Pleasant                     | \$ 25,632,034         | 910                                 | \$ 28,167                       |
| Rockwell City                   | \$ 10,509,860         | 495                                 | \$ 21,232                       |
| Clarinda                        | \$ 27,707,410         | 1,004                               | \$ 27,597                       |
| Mitchellville                   | \$ 22,492,614         | 720                                 | \$ 31,240                       |
| Fort Dodge                      | \$ 29,799,685         | 1,263                               | \$ 23,594                       |
| <b>Total</b>                    | <b>\$ 279,903,591</b> | <b>8,321</b>                        | <b>\$ 33,638*</b>               |

\*Total cost per year is an Average Cost

Source: Iowa Department of Corrections

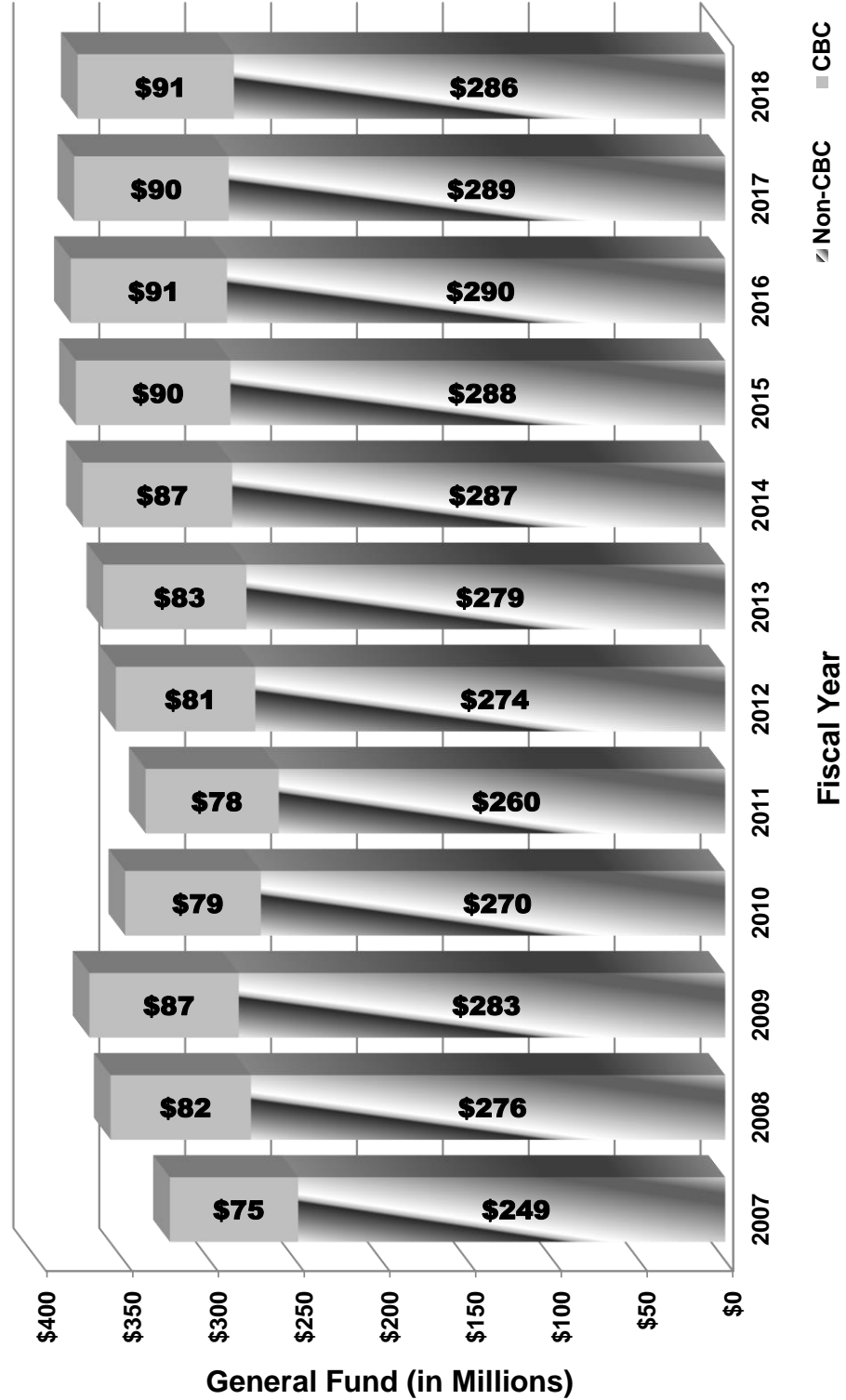
**Department of Corrections  
Average Cost per Year per Inmate By Institution  
Fiscal Year 2017 (Actual)**



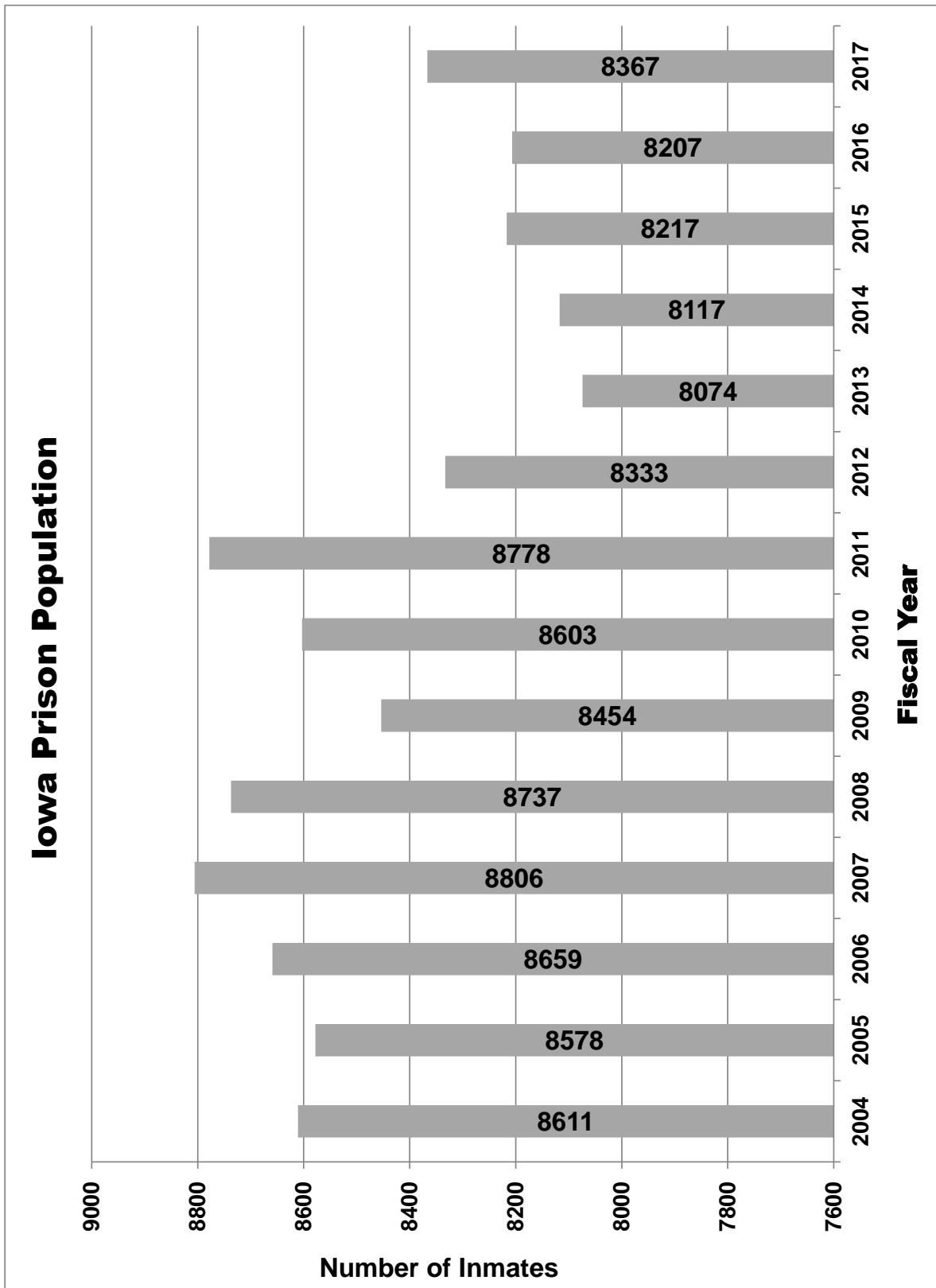
Source: Iowa Department of Corrections



**Department of Corrections  
General Fund Operating Budgets  
Fiscal Years 2007 - 2018 (Estimate)**



Source: Iowa Department of Corrections

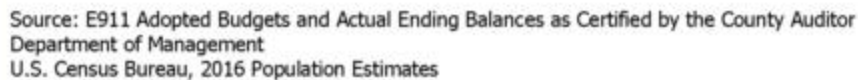


Source: Iowa Department of Corrections

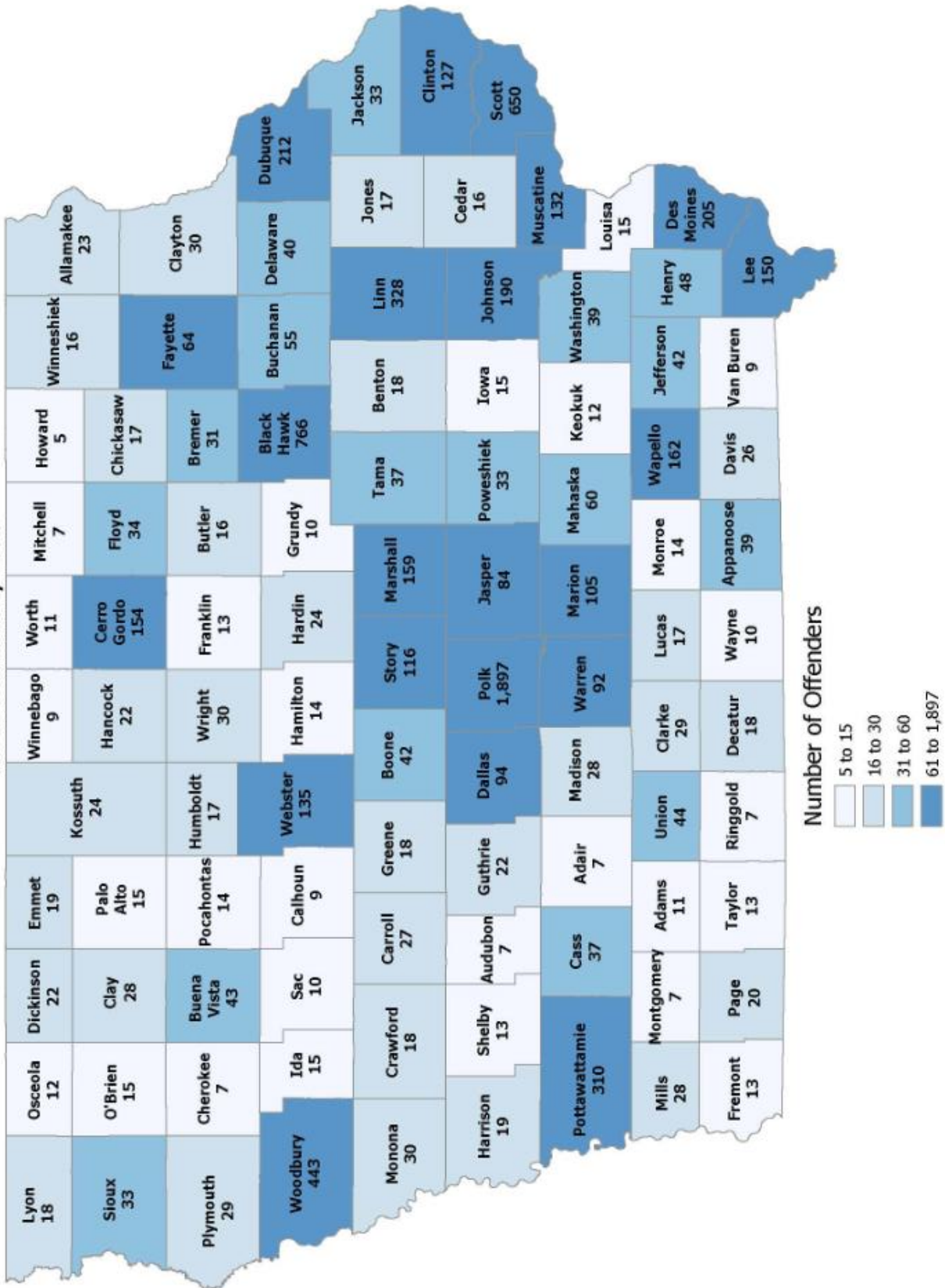
A map of Iowa divided into its 99 counties. Each county is labeled with its name and ending balance as of December 31, 2019. The counties are color-coded: dark green for balances over \$1 million, medium green for \$500,000 to \$1 million, light green for \$250,000 to \$500,000, and white for under \$250,000.

| County        | Ending Balance (\$) |
|---------------|---------------------|
| Lyon          | \$336,352           |
| Osceola       | \$295,449           |
| Dickinson     | \$147,847           |
| Emmet         | \$387,823           |
| Winnebago     | \$157,718           |
| Worth         | \$49,631            |
| Mitchell      | \$150,404           |
| Howard        | \$210,333           |
| Winneshiek    | \$475,917           |
| Allamakee     | \$862,244           |
| Storrs        | \$959,368           |
| O'Brien       | \$305,460           |
| Clay          | \$323,091           |
| Palo Alto     | \$167,645           |
| Kossuth       | \$503,534           |
| Hancock       | \$55,706            |
| Cerro Gordo   | \$482,397           |
| Floyd         | \$224,727           |
| Chickasaw     | \$353,148           |
| Plymouth      | \$736,433           |
| Cherokee      | \$89,724            |
| Buena Vista   | \$32,791            |
| Humboldt      | \$64,737            |
| Wright        | \$140,765           |
| Franklin      | \$266,340           |
| Butler        | \$69,218            |
| Bremer        | \$235,949           |
| Fayette       | \$297,368           |
| Clayton       | \$51,669            |
| Woodbury      | \$711,856           |
| Ida           | \$241,328           |
| Sac           | \$199,970           |
| Calhoun       | \$451,664           |
| Webster       | \$169,411           |
| Hamilton      | \$220,689           |
| Hardin        | \$760,741           |
| Grundy        | \$122,175           |
| Black Hawk    | \$163,950           |
| Buchanan      | \$331,677           |
| Delaware      | \$131,097           |
| Dubuque       | \$942,810           |
| Monona        | \$252,278           |
| Crawford      | \$211,595           |
| Carroll       | \$192,582           |
| Greene        | \$186,982           |
| Boone         | \$430,653           |
| Story         | \$550,189           |
| Marshall      | \$364,022           |
| Tama          | \$369,033           |
| Benton        | \$433,705           |
| Linn          | \$497,688           |
| Jones         | \$293,203           |
| Jackson       | \$299,969           |
| Harrison      | \$406,310           |
| Shelby        | \$273,639           |
| Adairson      | \$248,084           |
| Guthrie       | \$178,924           |
| Dallas        | \$267,320           |
| Polk          | \$443,250           |
| Jasper        | \$124,095           |
| Poweshiek     | \$179,393           |
| Iowa          | \$226,863           |
| Johnson       | \$98,519            |
| Cedar         | \$305,319           |
| Clinton       | \$1,130,026         |
| Scott         | \$1,700,000         |
| Pottawattamie | \$2,440,379         |
| Cass          | \$7,847             |
| Adair         | \$119,428           |
| Madison       | \$266,878           |
| Warren        | \$134,449           |
| Marion        | \$532,202           |
| Mahaska       | \$276,775           |
| Keokuk        | \$285,527           |
| Washington    | \$488,634           |
| Muscatine     | \$160,444           |
| Louisia       | \$189,693           |
| Mills         | \$181,231           |
| Montgomery    | \$348,797           |
| Adams         | \$62,190            |
| Union         | \$209,151           |
| Clarke        | \$156,762           |
| Lucas         | \$250,397           |
| Monroe        | \$177,673           |
| Wapello       | \$55,355            |
| Jefferson     | \$122,217           |
| Henry         | \$231,749           |
| Des Moines    | \$235,764           |
| Fremont       | \$146,294           |
| Page          | \$433,860           |
| Taylor        | \$104,677           |
| Ringgold      | \$248,253           |
| Decatur       | \$286,898           |
| Wayne         | \$227,511           |
| Appanoose     | \$236,407           |
| Davis         | \$228,262           |
| Van Buren     | \$325,133           |
| Lee           | \$513,574           |

**Statewide Ending Balance: \$36,501,010**

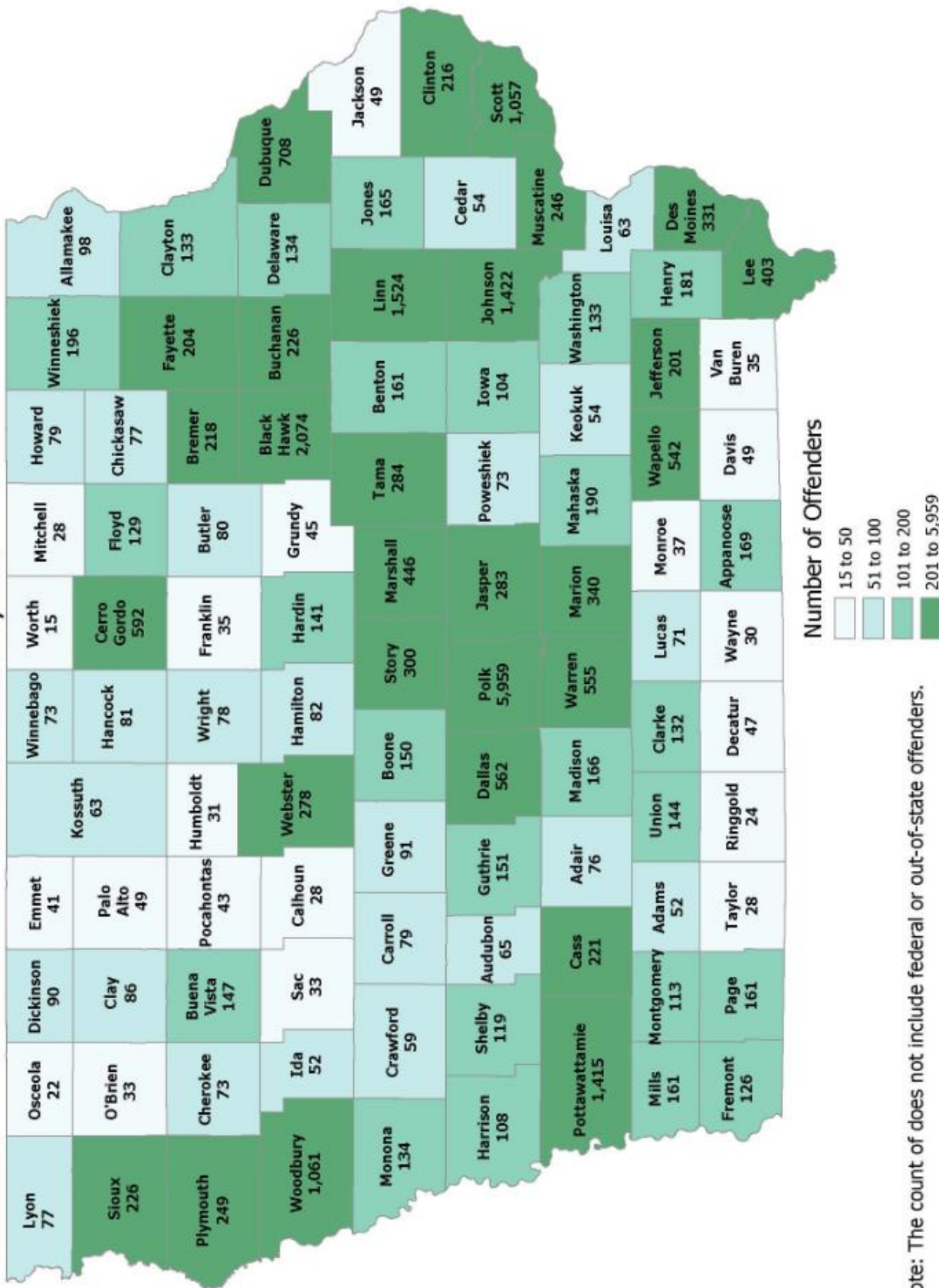


**County of Residence - Prison Inmates  
As of October 1, 2017**



Source: Iowa Department of Corrections

## County of Residence - CBC Offenders




Note: The count of does not include federal or out-of-state offenders.

Source: Iowa Department of Corrections

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[illegible]

 Agriculture  
 Commercial, Industrial, and Multiresidential  
 Residential

[illegible]

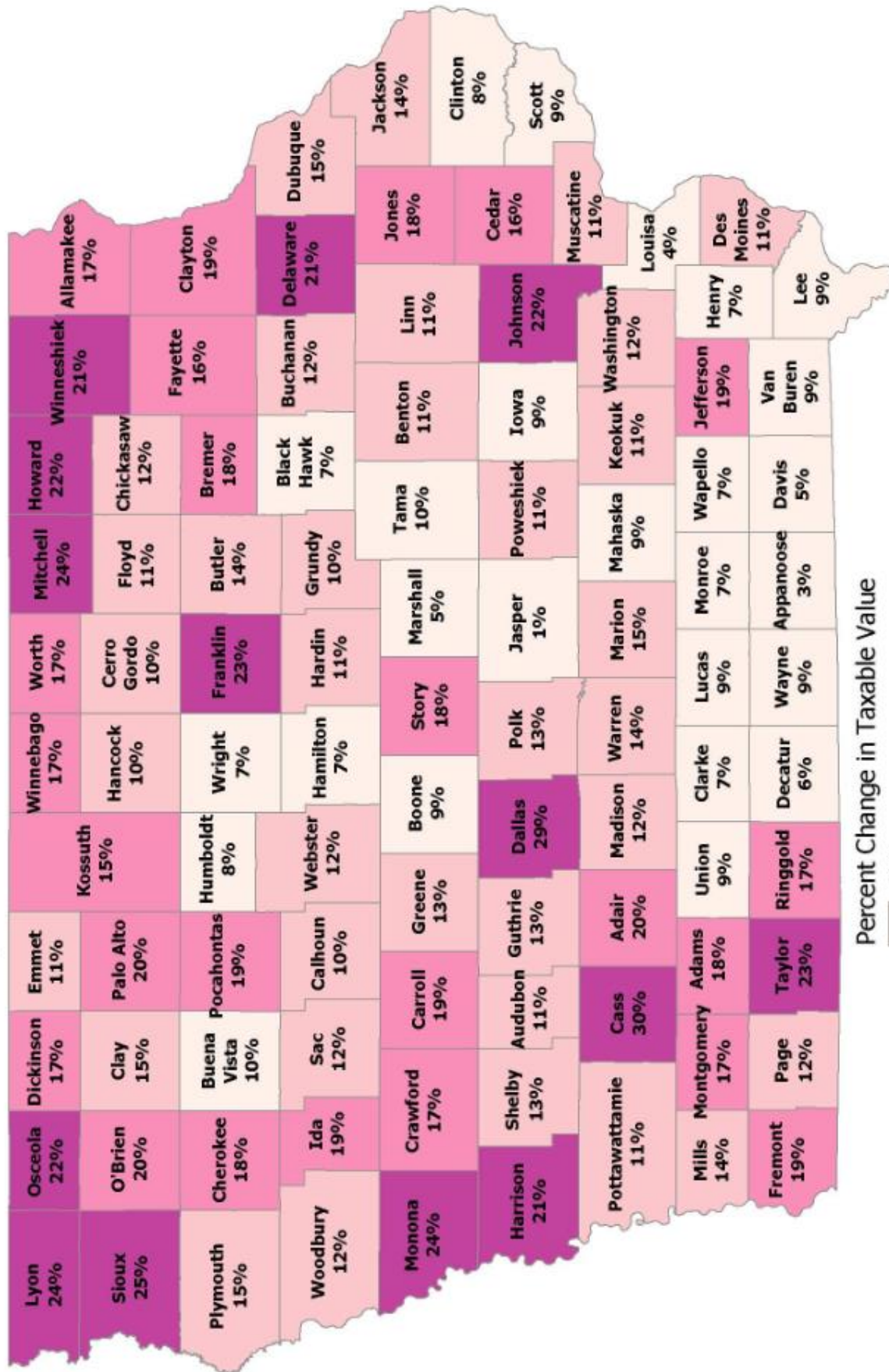
Class with highest Percent

-  Agriculture  
 Commercial, Industrial, and Multiresidential  
 Residential

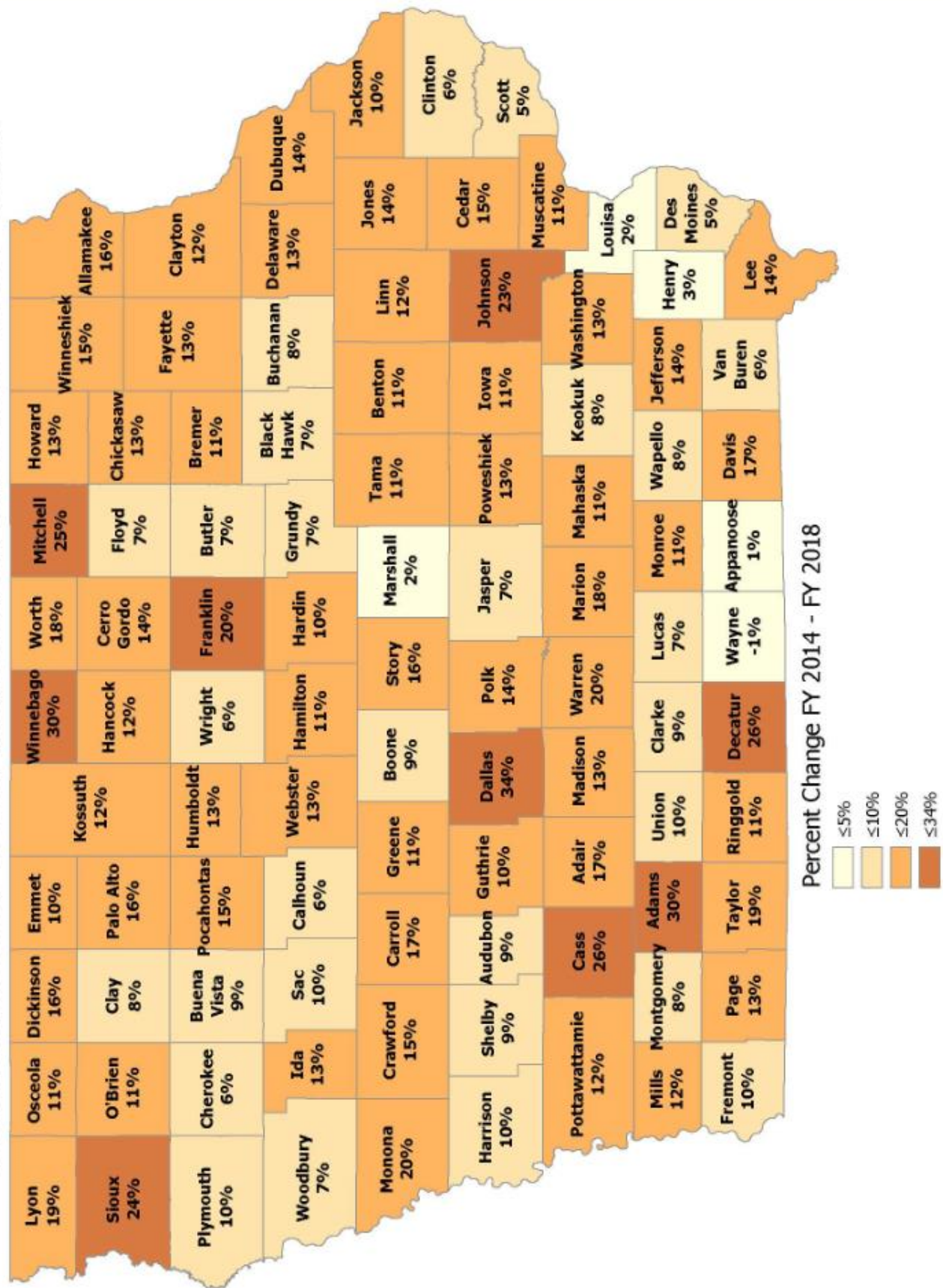
184



# Percent Change in Taxable Value without Utilities- FY 2014 - FY 2018



# **All Authorities in County - Percent Change in Property Tax Revenues - FY 2014 - FY 2018**



Source: Iowa Department of Management Property Valuation System

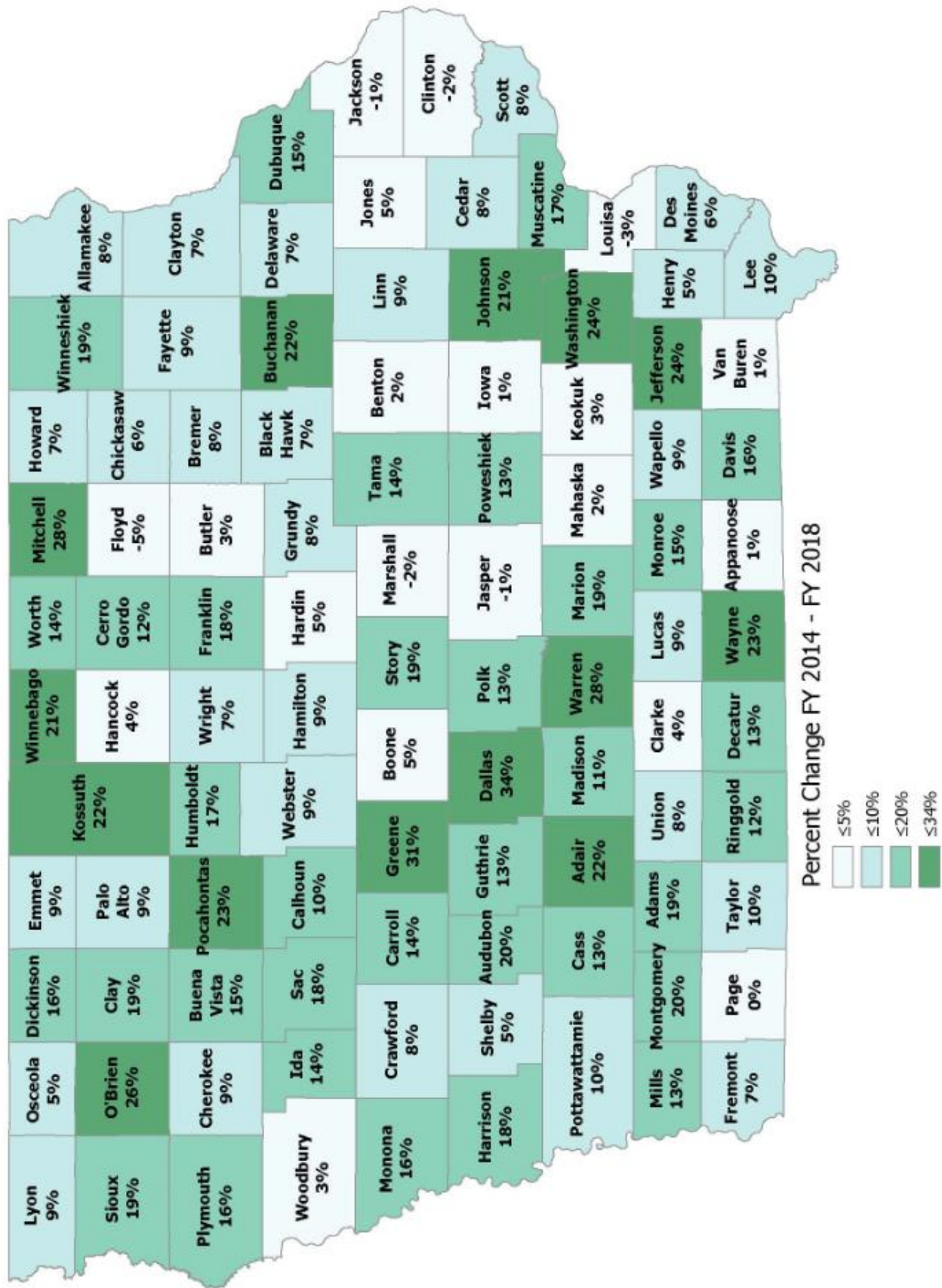


Percent Change FY 2014 - FY 2018

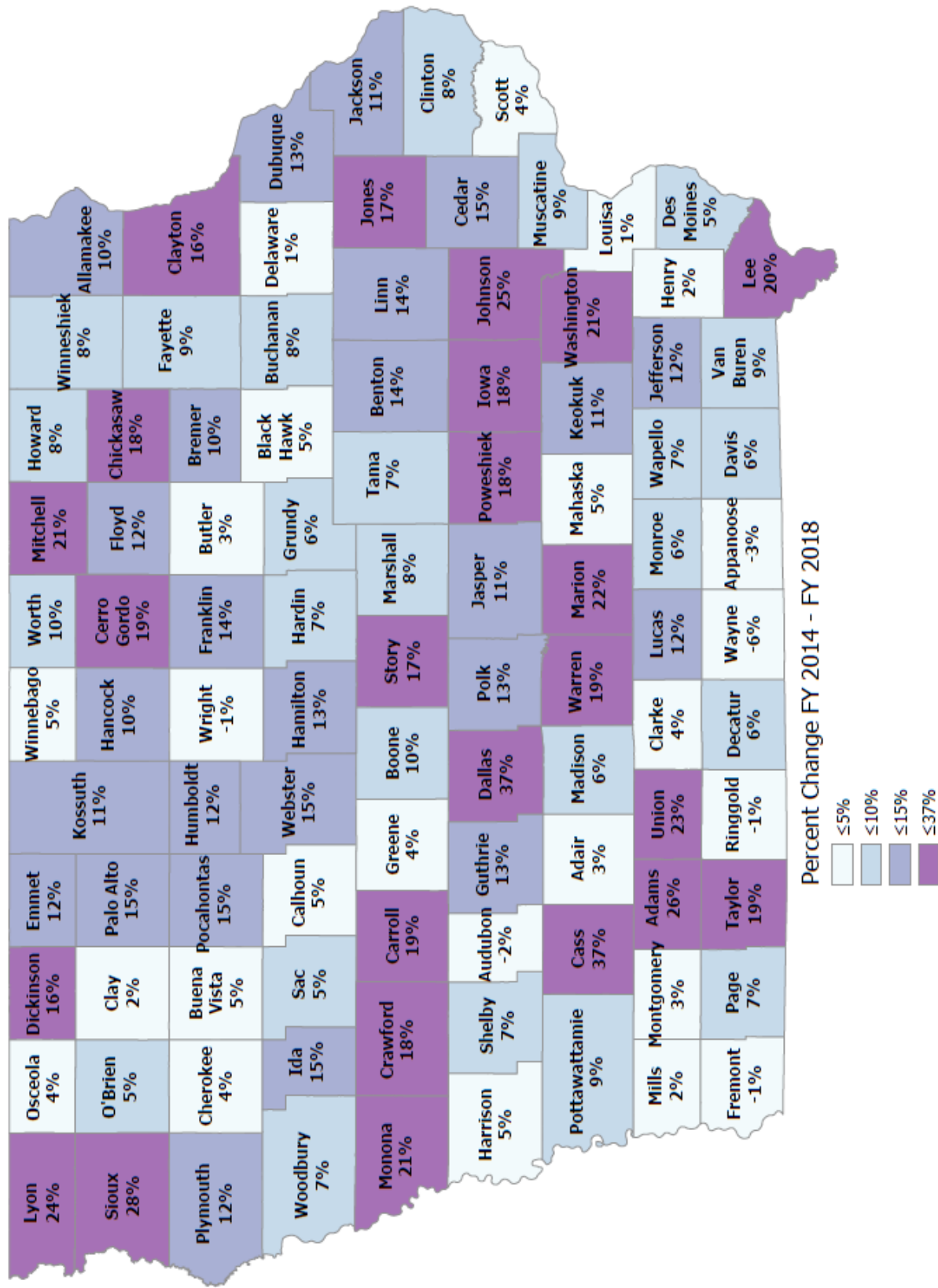
| County        | Percent Change |
|---------------|----------------|
| Lyon          | 13%            |
| Osceola       | 20%            |
| Dickinson     | 12%            |
| Emmet         | 9%             |
| Kossuth       | 9%             |
| Winnebago     | 69%            |
| Worth         | 27%            |
| Mitchell      | 31%            |
| Howard        | 17%            |
| Winneshek     | 19%            |
| Allamakee     | 23%            |
| Clayton       | 6%             |
| Fayette       | 17%            |
| Chickasaw     | 8%             |
| Bremer        | 14%            |
| Black Hawk    | 11%            |
| Buchanan      | -3%            |
| Delaware      | 30%            |
| Dubuque       | 14%            |
| Jackson       | 14%            |
| Clinton       | 13%            |
| Scott         | 2%             |
| Muscatine     | 8%             |
| Louisa        | 4%             |
| Des Moines    | 1%             |
| Lee           | 9%             |
| Henry         | -4%            |
| Jefferson     | 11%            |
| Van Buren     | -3%            |
| Davis         | 38%            |
| Appanoose     | 0%             |
| Wayne         | -9%            |
| Decatur       | 72%            |
| Ringgold      | 22%            |
| Taylor        | 21%            |
| Page          | 27%            |
| Fremont       | 21%            |
| Mills         | 24%            |
| Montgomery    | 10%            |
| Adams         | 37%            |
| Union         | -6%            |
| Clarke        | 18%            |
| Lucas         | 3%             |
| Monroe        | 5%             |
| Wapello       | 5%             |
| Keokuk        | 8%             |
| Washington    | -5%            |
| Johnson       | 25%            |
| Cedar         | 21%            |
| Jones         | 13%            |
| Linn          | 11%            |
| Benton        | 9%             |
| Tama          | 15%            |
| Marshall      | 1%             |
| Story         | 10%            |
| Boone         | 2%             |
| Greene        | 5%             |
| Carroll       | 16%            |
| Crawford      | 15%            |
| Monona        | 19%            |
| Harrison      | 4%             |
| Shelby        | 5%             |
| Audubon       | 12%            |
| Guthrie       | 16%            |
| Dallas        | 27%            |
| Polk          | 18%            |
| Jasper        | 11%            |
| Poweshiek     | 8%             |
| Iowa          | 3%             |
| Mahaska       | 20%            |
| Marion        | 11%            |
| Warren        | 11%            |
| Madison       | 32%            |
| Adair         | 36%            |
| Cass          | 21%            |
| Pottawattamie | 17%            |
| Humboldt      | 6%             |
| Pocahontas    | 11%            |
| Buena Vista   | 8%             |
| Sac           | 8%             |
| Ida           | 4%             |
| Woodbury      | 14%            |
| Webster       | 9%             |
| Calhoun       | 2%             |
| Hamilton      | 11%            |
| Hardin        | 25%            |
| Grundy        | 11%            |
| Butler        | 14%            |
| Franklin      | 32%            |
| Wright        | 12%            |
| Hancock       | 13%            |
| Cerro Gordo   | 9%             |
| Cerro         | 9%             |
| Floyd         | 10%            |

≤5%    ≤10%    ≤20%    ≤72%

## Cities - Percent Change in Property Tax Revenues - FY 2014 - FY 2018



# School - Percent Change in Property Tax Revenues - FY 2014 - FY 2018



Source: Iowa Department of Management Property Valuation System

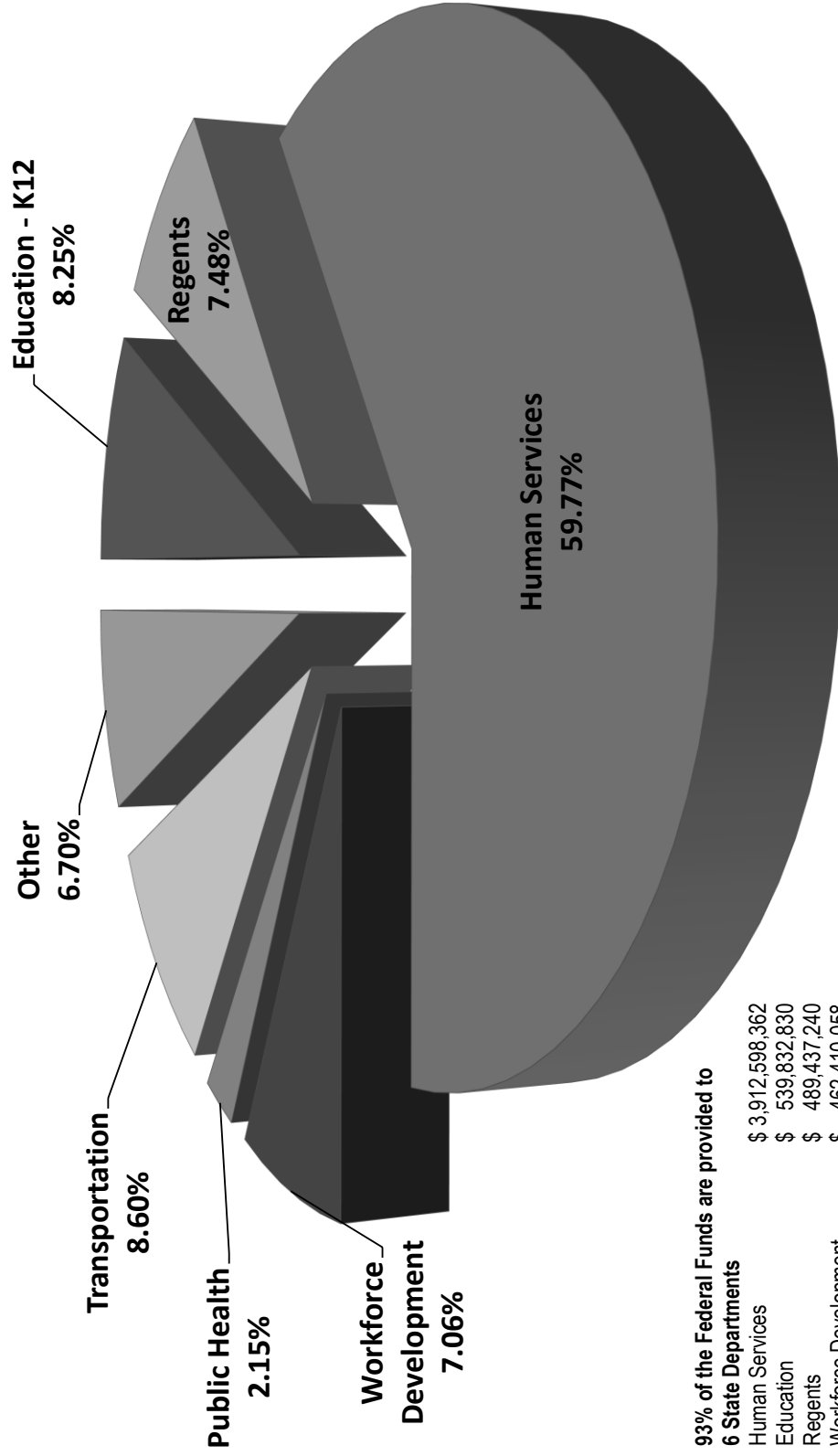
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## Federal Funds Report

| <u>Department</u>                | <u>FY17 Actual</u>      | <u>FY18 Estimate</u>    | <u>FY19 Estimate</u>    |
|----------------------------------|-------------------------|-------------------------|-------------------------|
| Administration                   | \$ -                    |                         |                         |
| Aging                            | \$ 16,739,465           | \$ 16,647,350           | \$ 16,010,845           |
| Agriculture and Land Stewardship | \$ 10,073,138           | \$ 9,946,590            | \$ 9,911,365            |
| Attorney General/DOJ             | \$ 26,758,564           | \$ 26,115,737           | \$ 25,357,837           |
| Blind                            | \$ 4,915,303            | \$ 5,957,500            | \$ 5,957,500            |
| Commerce                         |                         |                         |                         |
| Insurance Division               | \$ 890,697              | \$ 901,901              | \$ 901,901              |
| Utilities Division               | \$ 861,845              | \$ 871,655              | \$ 922,000              |
| Corrections                      | \$ 1,332,634            | \$ 1,899,227            | \$ 1,899,227            |
| Cultural Affairs                 | \$ 1,619,293            | 1,746,221               | 1,686,011               |
| Education                        | \$ 516,447,277          | \$ 539,832,830          | \$ 536,063,425          |
| Homeland Security                | \$ 68,147,874           | \$ 75,620,206           | \$ 34,356,004           |
| Human Rights                     | \$ 69,039,273           | \$ 74,669,637           | \$ 74,669,637           |
| Human Services                   | \$ 3,643,912,884        | \$ 3,890,568,020        | \$ 4,331,865,547        |
| Human Services Capitals          | \$ 28,656,450           | \$ 22,030,342           | \$ -                    |
| Inspections and Appeals          | \$ 11,827,363           | \$ 11,922,685           | \$ 11,922,685           |
| Iowa Civil Rights Commission     | \$ 1,204,911            | \$ 1,236,581            | \$ 1,194,195            |
| Iowa College Student Aid Comm    | \$ 4,426,984            | \$ 5,506,534            | \$ 5,506,534            |
| Iowa Economic Development Auth   | \$ 77,642,852           | \$ 82,525,230           | \$ 82,545,230           |
| Iowa Finance Authority           | \$ 41,966,775           | \$ 38,966,775           | \$ 38,966,775           |
| Iowa Workforce Development       | \$ 507,088,972          | \$ 462,410,058          | \$ 461,657,550          |
| Judicial Branch                  | \$ 1,756,968            | \$ 1,637,335            | \$ 1,637,335            |
| Management                       | \$ (311,611)            | \$ -                    | \$ -                    |
| Natural Resources                | \$ 45,000,134           | \$ 42,052,636           | \$ 42,052,636           |
| Natural Resources Capitals       | \$ 235,545              | \$ -                    | \$ -                    |
| Office of Drug Control Policy    | \$ 3,377,395            | \$ 2,242,846            | \$ 2,242,846            |
| Public Defense                   | \$ 42,289,742           | \$ 37,999,389           | \$ 37,969,599           |
| Public Health                    | \$ 122,423,939          | \$ 140,907,479          | \$ 140,542,474          |
| Public Safety                    | \$ 10,538,168           | \$ 11,998,897           | \$ 11,980,244           |
| Regents                          | \$ 467,762,377          | \$ 489,437,240          | \$ 489,437,240          |
| Secretary of State               | \$ 85,266               | \$ -                    | \$ -                    |
| Transportation                   | \$ 675,956,918          | \$ 562,793,820          | \$ 562,543,813          |
| Treasurer of State               | \$ 76,076               | \$ 670,000              | \$ 670,000              |
| Veterans Affairs                 | \$ 20,872,125           | \$ 20,055,442           | \$ 20,432,962           |
| Veterans Affairs Capitals        | \$ 967,293              | \$ 6,073,033            | \$ 4,139,198            |
|                                  | <b>\$ 6,424,582,889</b> | <b>\$ 6,585,243,196</b> | <b>\$ 6,955,042,615</b> |

Source: Iowa Department of Management

# **Federal Funds Percentage by Department Fiscal Year 2018 Estimate**



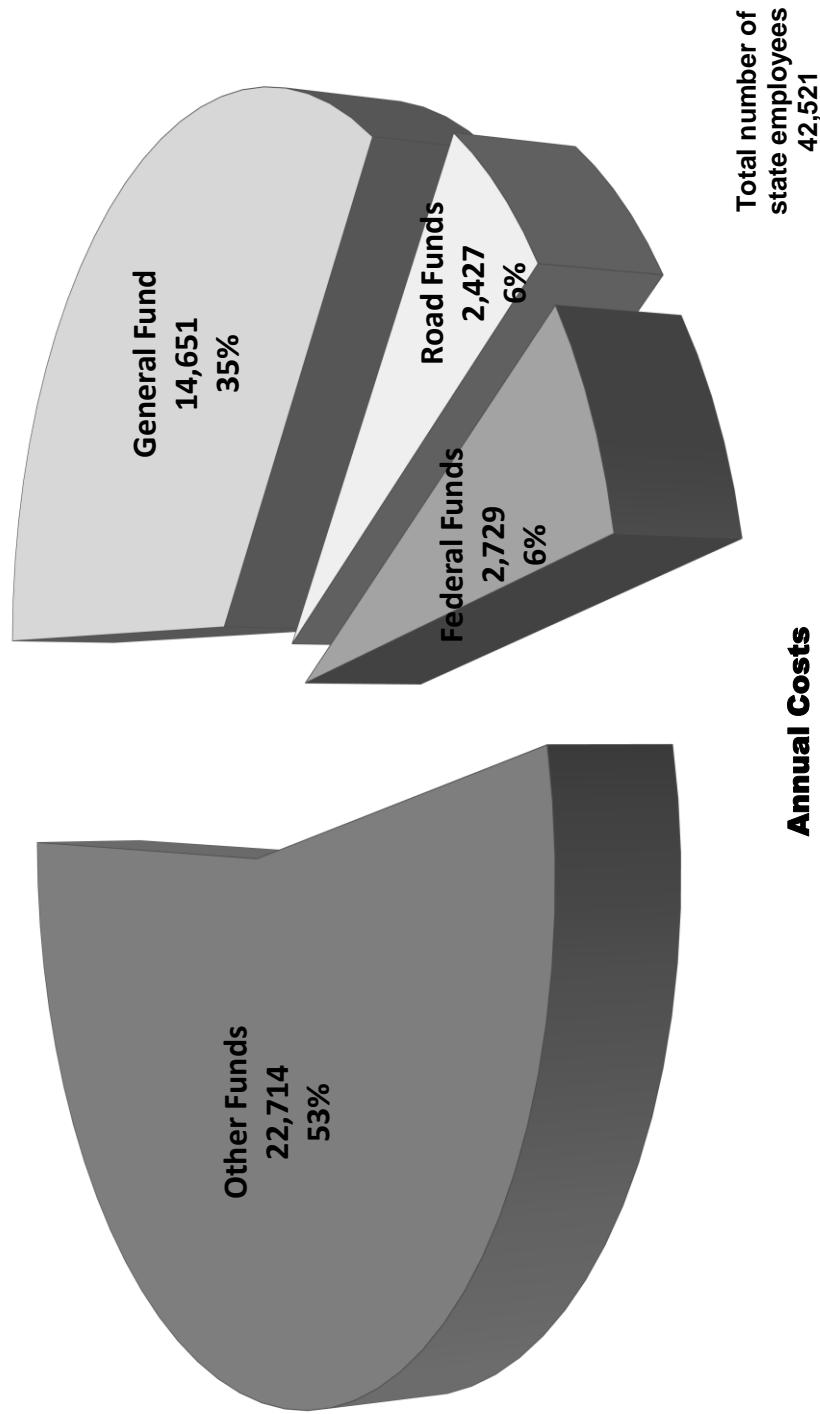
**93% of the Federal Funds are provided to  
6 State Departments**

|                       |                         |
|-----------------------|-------------------------|
| Human Services        | \$ 3,912,598,362        |
| Education             | \$ 539,832,830          |
| Regents               | \$ 489,437,240          |
| Workforce Development | \$ 462,410,058          |
| Transportation        | \$ 562,793,820          |
| Public Health         | \$ 140,907,479          |
| <b>Total</b>          | <b>\$ 6,107,979,789</b> |

Source: Iowa Department of Management



# **Number of State Employees and Costs By Funding Source Fiscal Year 2017**

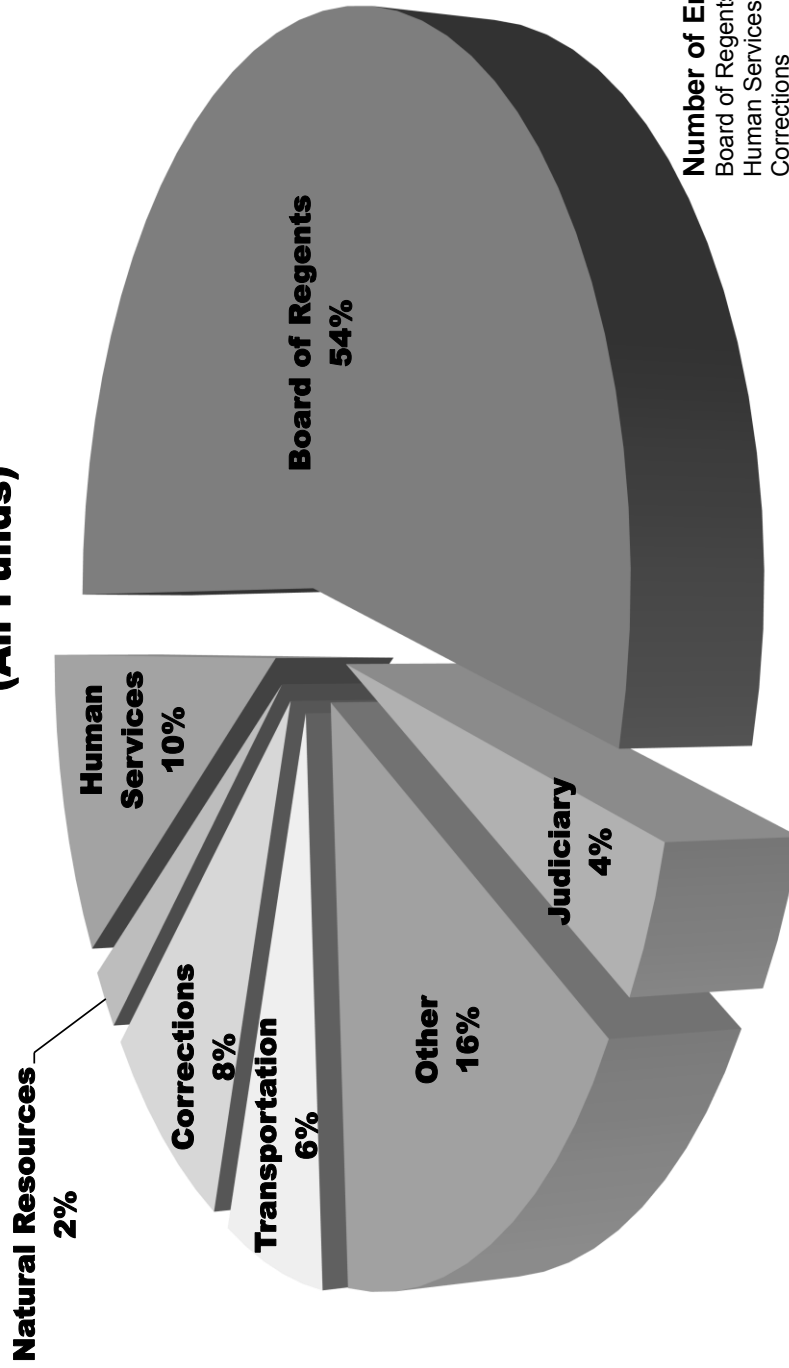


**Annual Costs**

|               |                         |
|---------------|-------------------------|
| General Fund  | \$ 1,077,335,274        |
| Road Funds    | \$ 165,490,399          |
| Federal Funds | \$ 187,644,867          |
| Other Funds   | \$ 2,204,940,196        |
| <b>Total</b>  | <b>\$ 3,635,410,736</b> |

Source: Iowa Department of Management

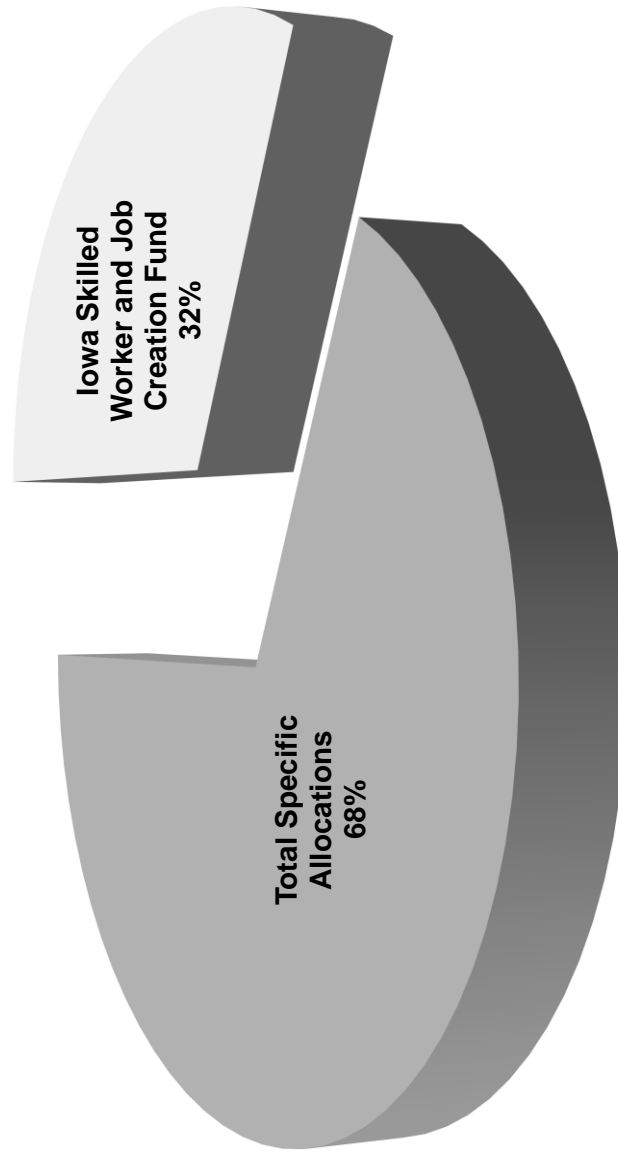
# **Percentage of State Employees By Department As of October 2017 (All Funds)**



| Number of Employees |               |
|---------------------|---------------|
| Board of Regents    | 22,777        |
| Human Services      | 4,179         |
| Corrections         | 3,519         |
| Transportation      | 2,497         |
| Judiciary           | 1,712         |
| Natural Resources   | 937           |
| Other               | 6,900         |
| <b>Total</b>        | <b>42,521</b> |

Source: Iowa Department of Management

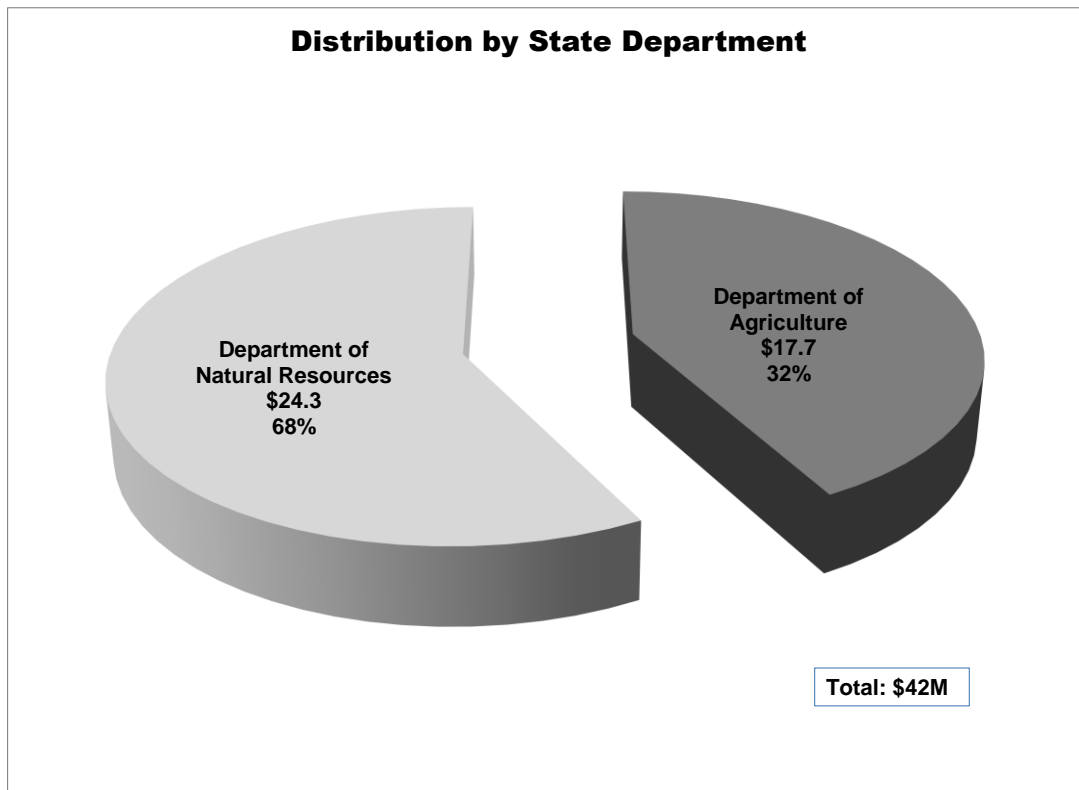
## **Gaming Revenue Distribution Fiscal Year 2019**



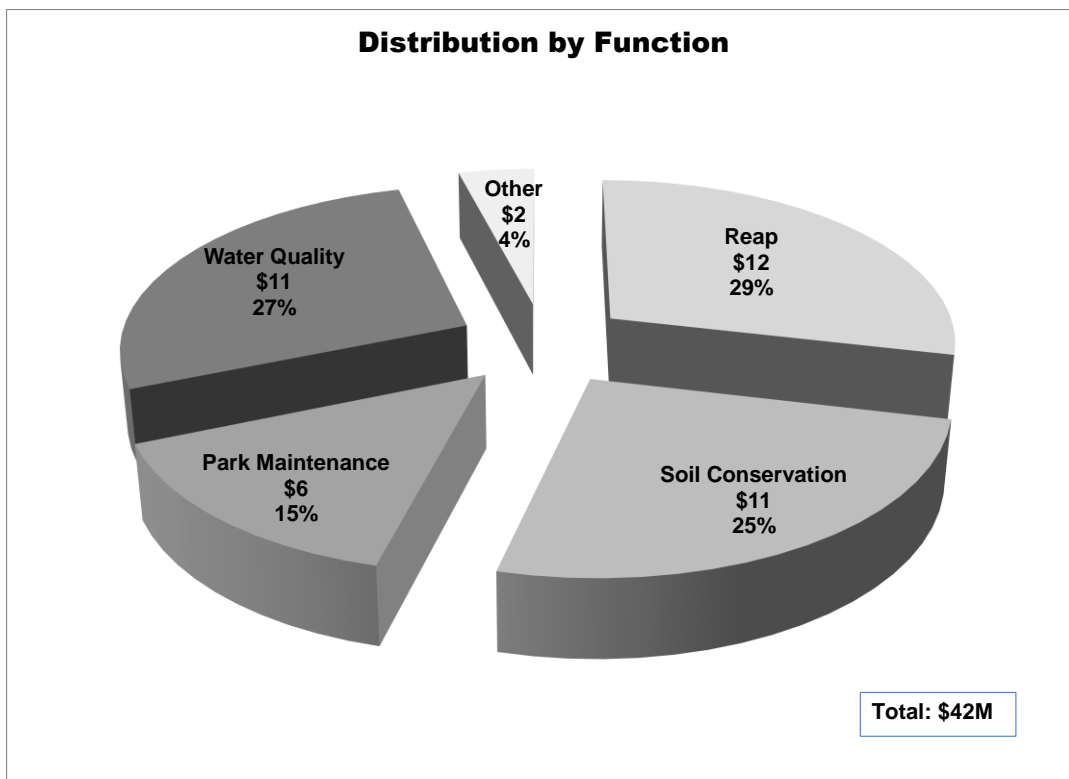
*Source: Iowa Department of Management*

# ENVIRONMENT FIRST FUND (FY2019)

## (In Millions)

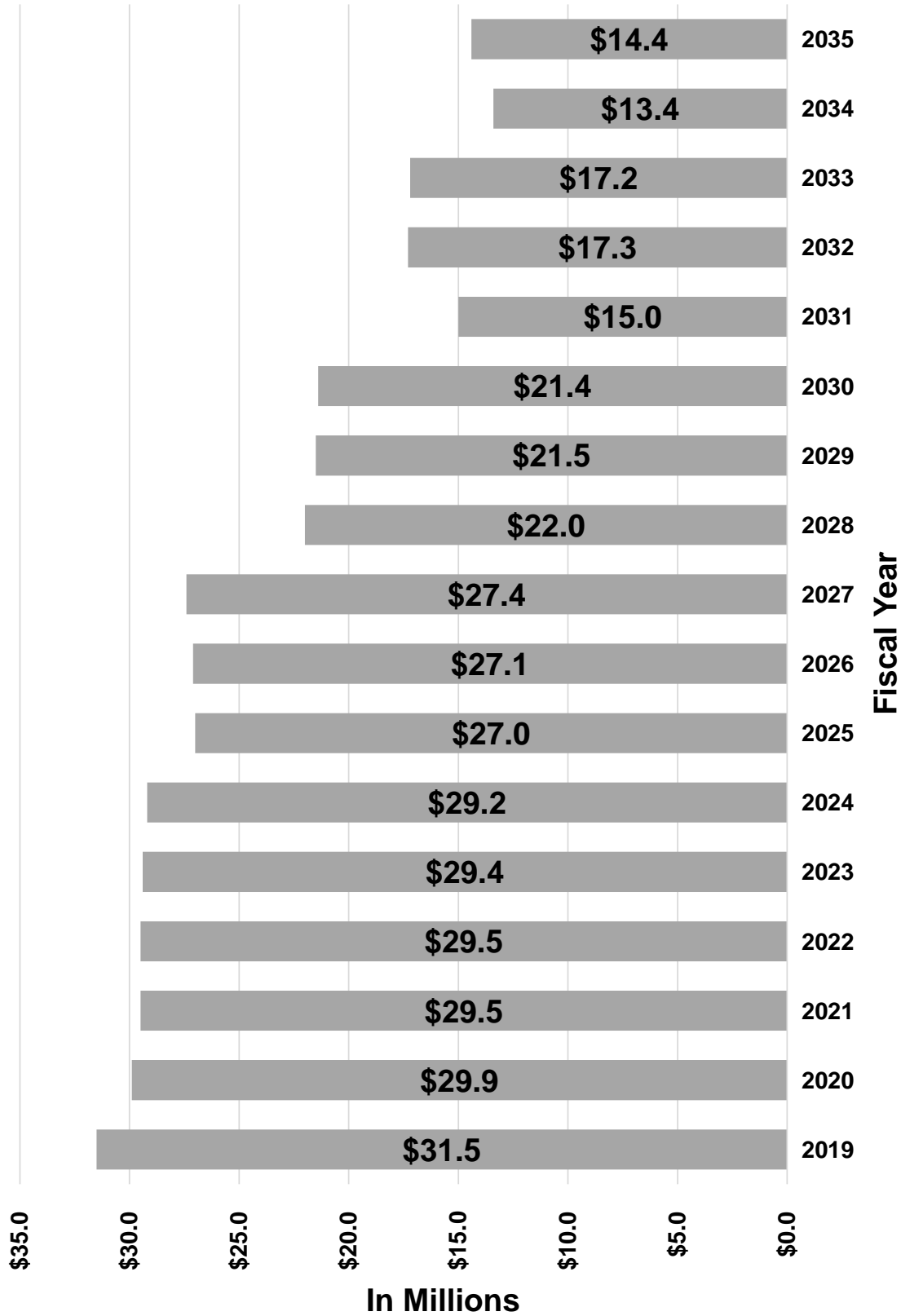


Source: Iowa Department of Management



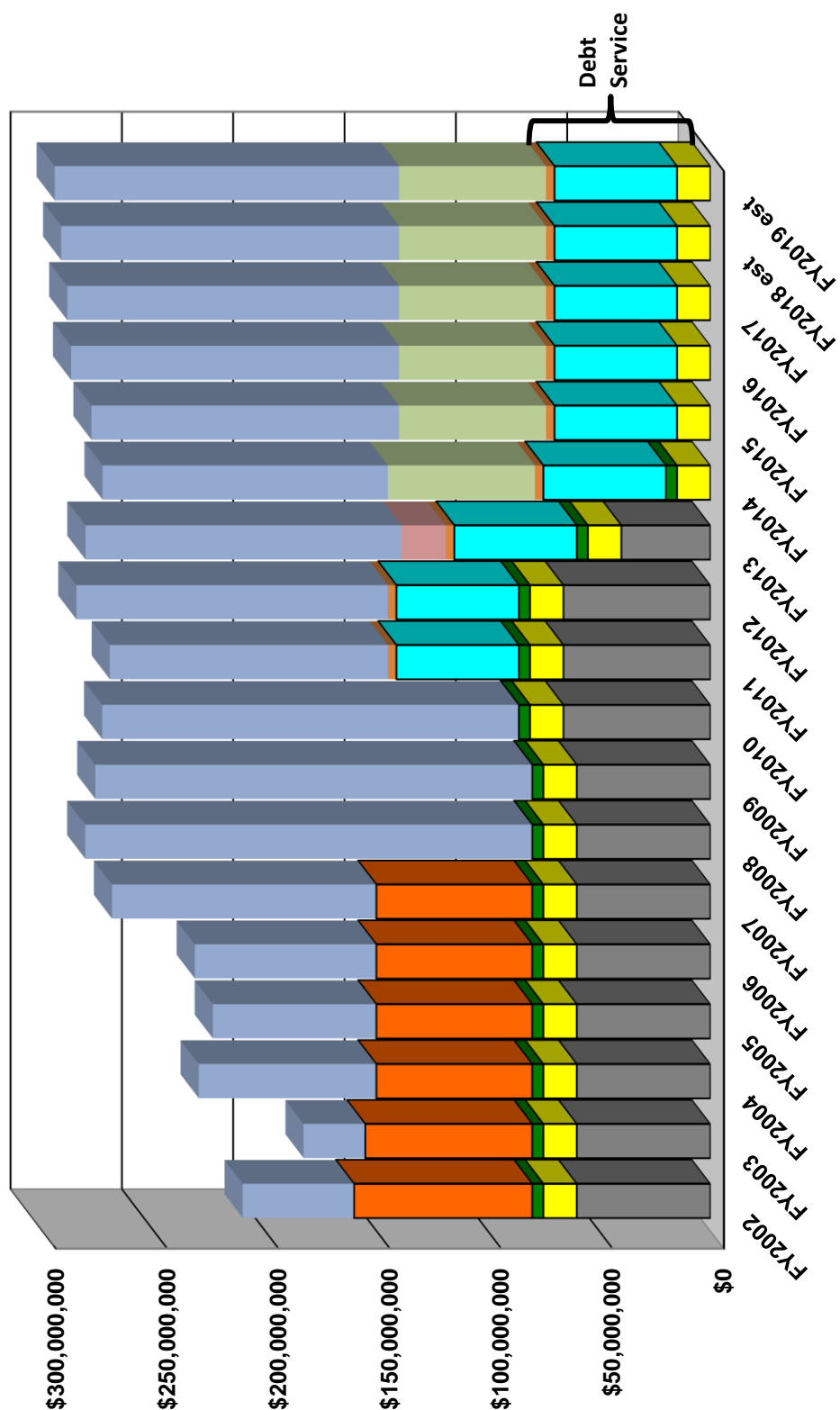
Source: Iowa Department of Management

# Projected Tuition Replacement Obligations by Fiscal Year



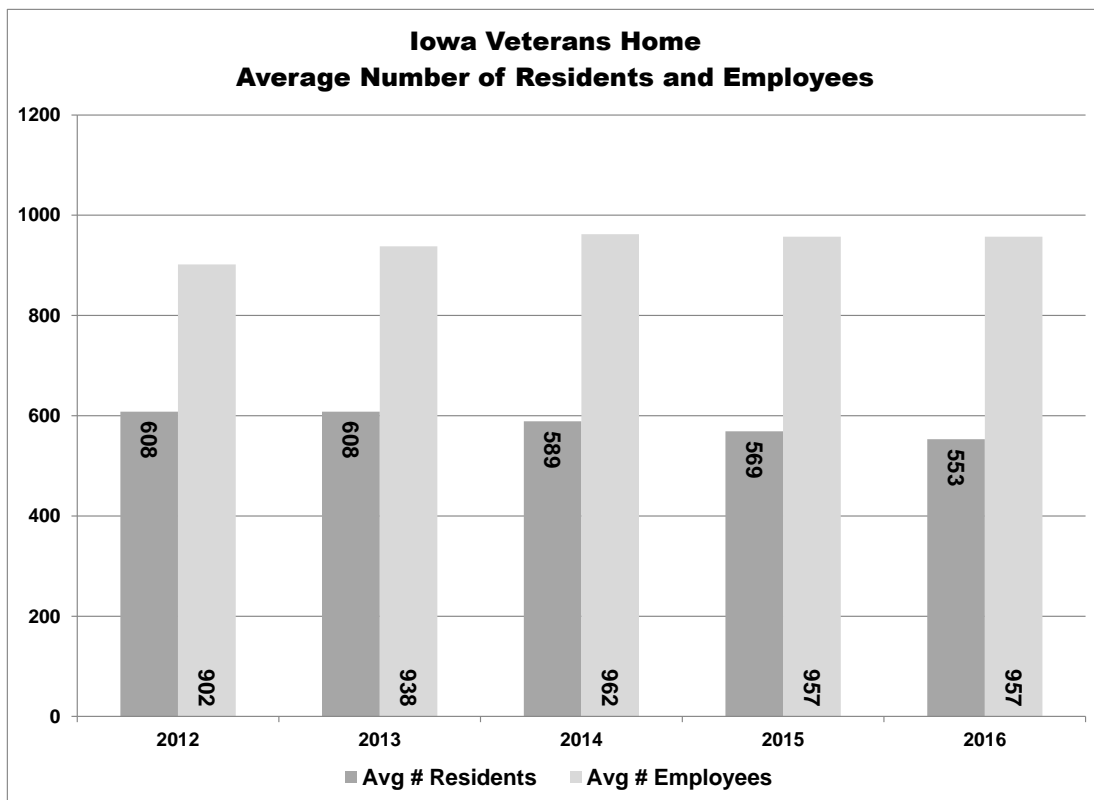
Source: Iowa Board of Regents

# Allocation of Gaming Revenues

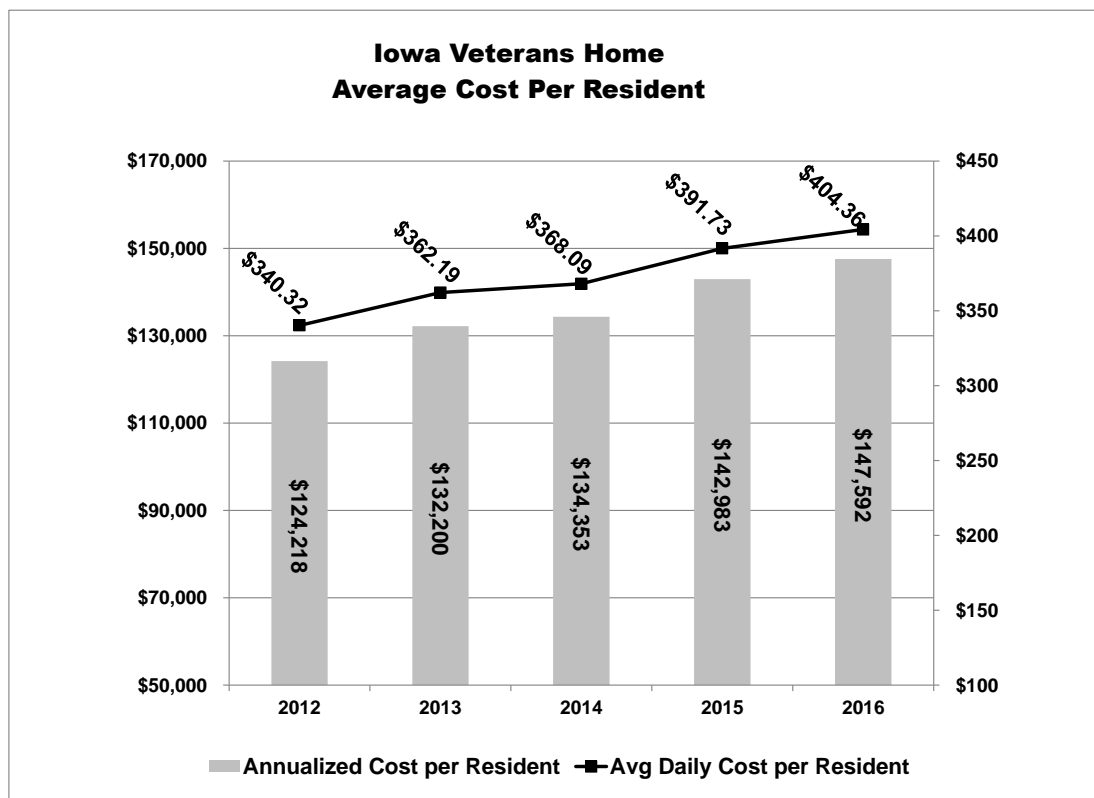


- General Fund
- Endowment Fund
- Technology Reinvestment Fund
- Vision Iowa Debt Service
- I-JOBS Debt Service
- Iowa Skilled Worker and Job Creation Fund
- Federal Subsidy Holdback
- School Infrastructure Debt Service
- Rebuild Iowa Infrastructure Fund

Source: Iowa Department of Management

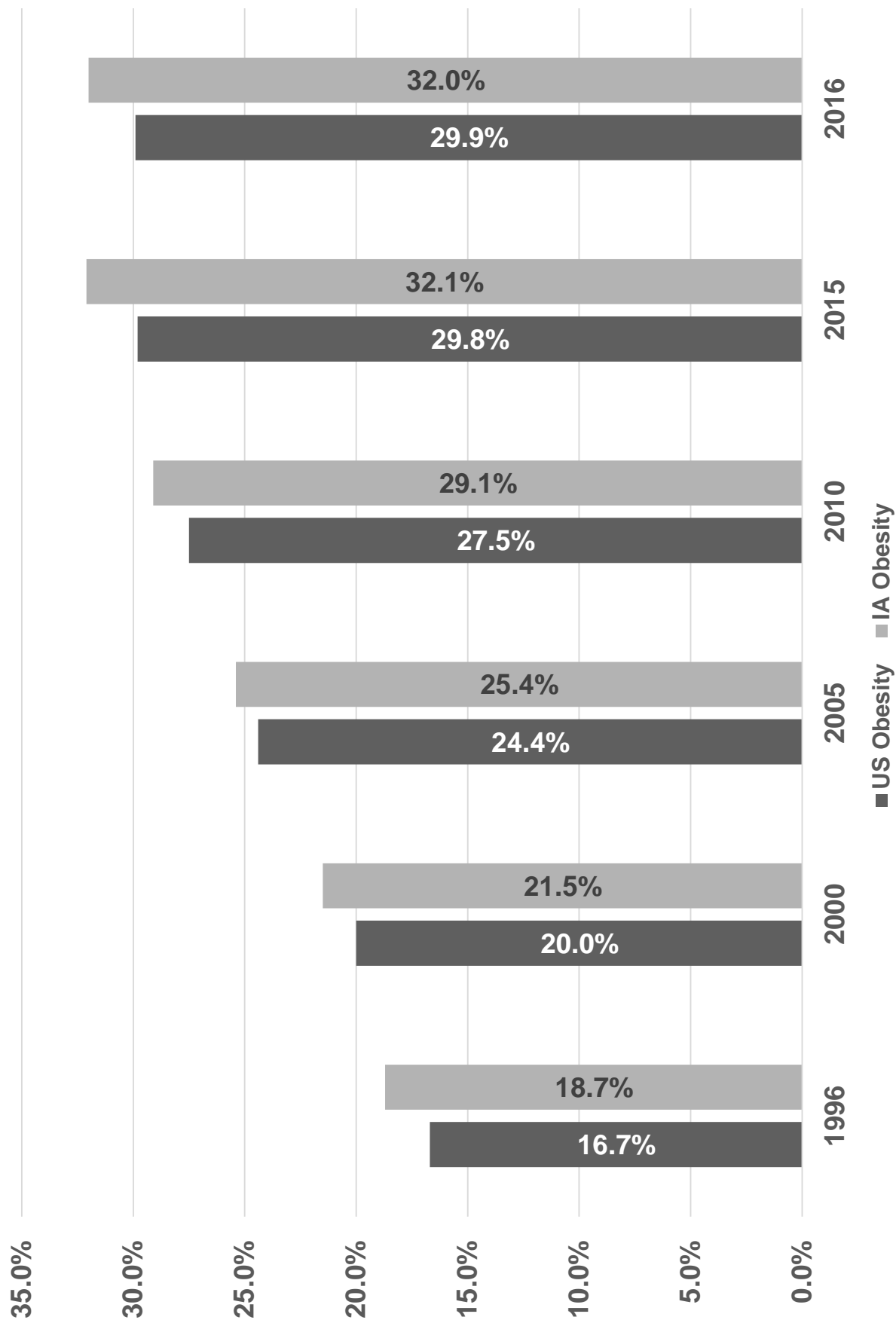


Source: Iowa Veterans Home



Source: Iowa Veterans Home

## Adult Obesity Rates - US vs Iowa



Source: Iowa Department of Public Health