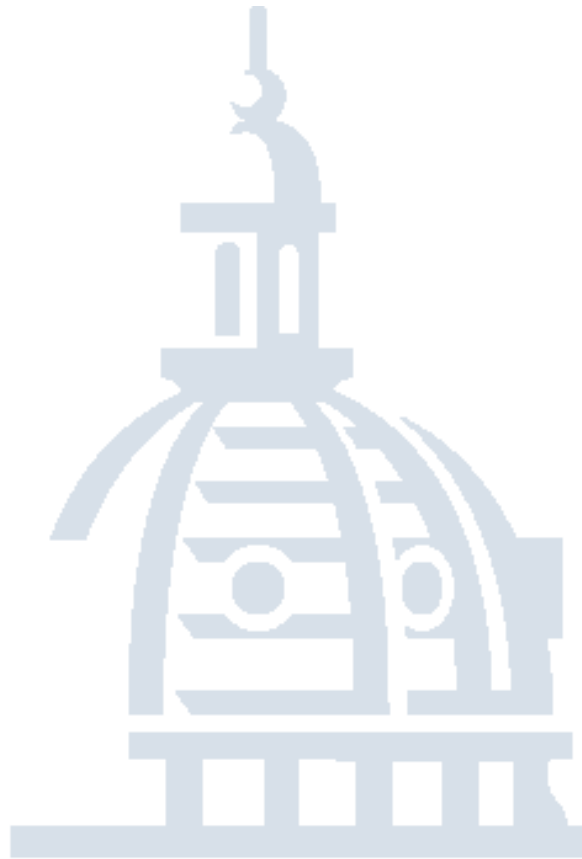

**PRELIMINARY SUMMARY
GOVERNOR'S FY 2011, FY 2012, AND FY 2013
BUDGET RECOMMENDATIONS**



FISCAL SERVICES DIVISION

JANUARY 27, 2011



OVERVIEW OF THE GOVERNOR'S RECOMMENDATIONS FOR FY 2011, FY 2012, AND FY 2013

The following pages are intended to be a brief summary of the Governor's FY 2011, FY 2012, and FY 2013 budget. A more detailed summary document analyzing the Governor's recommendations will be available from the Fiscal Services Division of the LSA on Monday, January 31.

The Economy and Revenue Estimates for FY 2011 and FY 2012

The U.S. Economy entered a recession in December 2007. Iowa entered the recession sometime between April and October 2008 and revenue growth in Iowa began to weaken significantly. For four quarters, the Revenue Estimating Conference (REC) revised revenue projections downward for FY 2009 and 2010 to reflect the declining economic conditions.

General Fund revenue began to show signs of improvement in the last quarter of FY 2010. By the close of the fiscal year, actual year-end General Fund receipts were \$231.8 million (4.3% higher) than the March 2010 REC estimate. After applying the year-end adjustments to standing appropriations and factoring in reversions, FY 2010 ended with a General Fund surplus of \$335.6 million. In September 2010, the National Bureau of Economic Research (NBER) announced the recession had ended in June 2009, and lasted 18 months.

Pursuant to statute, the Governor's FY 2012 budget is based on the December 6, 2010, REC estimate. Excluding transfers, the projected net general fund growth rates for FY 2011 and FY 2012 are:

- FY 2011: 3.5%, an increase of \$216.11 million compared to actual FY 2010 revenues.
- FY 2012: 4.5%, an increase of \$257.0 million compared to estimated FY 2011 revenues.

For FY 2013, the Governor is estimating a growth rate of 4.0% in total tax and other receipts or an increase of \$279.6 million compared to estimated FY 2012 revenues.

Through January 26, 2011, FY 2011 net General Fund receipts, excluding transfers, are up 7.2% compared to FY 2010.

Summary of the Governor's Recommendations for FY 2011, FY 2012, and FY 2013

FY 2011 Budget Changes

The Governor's revised FY 2011 General Fund budget totals \$5,318.9 million, and includes:

- Appropriations enacted during the 2010 Legislative Session of \$5,279.1 million.
- Recommended revenue adjustments of \$ - 41.3 million.
- Recommended FY 2011 appropriations or "addbacks" totaling \$39.8 million to mitigate the impact of the mid-year \$83.7 million budget reduction implemented as a result of [House File 2531](#) (FY 2011 Standing Appropriations Act).

FY 2012 Budget Recommendations

- The Governor is recommending FY 2012 General Fund appropriations of \$6,161.6 million. This is an increase of \$842.7 million (15.84%) when compared to the Governor's revised net FY 2011 budget. The Governor is recommending moving more than \$871.8 million in appropriations that were funded from non-General Fund sources in FY 2011 back to the General Fund in FY 2012. In addition, the Governor also includes for comparison purposes, the amount of State School Aid (\$156.0 million) that was underfunded in FY 2011, in the calculation of the Governor's FY 2011 Adjusted Appropriation amount. Therefore, to make a comparison of total appropriations for FY 2012 to FY 2011, the Governor assumes that appropriations from non-General Fund sources had been made from the General Fund in FY 2011, and therefore, the FY 2012 adjusted appropriations of \$6,161.5 million are \$185.6 million less (- 2.9%) than the FY 2011 adjusted General Fund appropriations of \$6,346.7 million.
- The Governor is also recommending revenue adjustments totaling \$122.9 million (see below).
- The Governor does not include a recommendation to fund collective bargaining in FY 2012. In FY 2011, Governor Culver did not recommend, and the General Assembly did not appropriate, funds for collective bargaining costs.

FY 2013 Budget Recommendations

The Governor is recommending a biennial budget and is recommending FY 2013 General Fund appropriations of \$6,272.4 million, an increase of \$112.9 million (1.8%) compared to the recommended FY 2012 appropriation. The recommendation includes the assumption of 4.0% revenue growth for FY 2013, and includes \$57.1 million in revenue adjustments.

The following table details the projected General Fund Balance Sheet for FY 2011, FY 2012 and FY 2013. A General Fund appropriations tracking document is attached to this document.

State of Iowa Estimated Condition of the General Fund (Dollars in Millions)				
	Actual FY 2010	Gov Rec FY 2011	Gov Rec FY 2012	Gov Rec FY 2013
<i>Funds Available:</i>				
Receipts	\$ 6,711.4	\$ 6,916.8	\$ 7,196.1	
Transfers	140.9	81.9	65.2	
Tax Refunds	- 859.1	- 826.0	- 838.0	
School Infrastructure Refunds	- 372.5	- 395.0	- 409.6	
Accruals	13.1	13.9	17.6	
Net Receipts	5,633.8	5,791.6	6,031.3	6,272.6
Revenue Adjustments		- 41.3	122.9	57.1
Economic Emergency Fund Transfer			254.8	232.0
<i>Total Funds Available</i>	<u>\$ 5,633.8</u>	<u>\$ 5,750.3</u>	<u>\$ 6,409.0</u>	<u>\$ 6,561.7</u>
<i>Expenditure Limitation</i>			<u>6,337.8</u>	<u>6,488.2</u>
<i>Estimated Appropriations and Expenditures:</i>				
Appropriations	\$ 5,304.7	\$ 5,279.1	\$ 6,161.6	\$ 6,274.5
Estimated Supplemental Appropriations		39.8		
Total Appropriation	5,304.7	5,318.9	6,161.6	6,274.5
Reversions	- 6.5	- 2.0	- 2.0	- 2.0
<i>Net Appropriations</i>	<u>\$ 5,298.2</u>	<u>\$ 5,316.9</u>	<u>\$ 6,159.6</u>	<u>\$ 6,272.5</u>
<i>Ending Balance - Surplus</i>	<u>\$ 335.6</u>	<u>\$ 433.4</u>	<u>\$ 249.4</u>	<u>\$ 289.2</u>
<i>Appropriations/Transfers to Other Funds</i>				
Senior Living Trust Fund	\$ 48.2	\$ 0.0	\$ 0.0	\$ 0.0
Cash Reserve Fund	287.4	433.4	249.4	289.2
<i>Total</i>	<u>\$ 335.6</u>	<u>\$ 433.4</u>	<u>\$ 249.4</u>	<u>\$ 289.2</u>
Numbers may not equal totals due to rounding.				

Revenue Estimate

The Governor's FY 2011 and FY 2012 budgets are based on the revenue estimate made by the Revenue Estimating Conference on December 6, 2010. That estimate includes estimates for potential contingent liabilities in the form of tax credits. The table below outlines the potential tax credits that may be claimed against the state in FY 2011 and FY 2012. In some cases, any person or business meeting the eligibility criteria can claim a credit. In cases where there is "cap" on the credit (noted by an asterisk), there is a maximum that may be claimed either in one year, or over a period of years.

Estimated Contingent Liabilities for State Tax Credits (Dollars in Millions)

Legislation or Tax Credit Program	FY 2011	FY 2012
Accelerated Career Education Tax Credit *	\$ 4.3	\$ 4.3
Agricultural Assets Transfer Tax Credit *	2.0	2.2
Biodiesel Blended Fuel Tax Credit	6.0	5.4
Charitable Conservation Contribution Tax Credit	0.4	0.5
Child and Dependent Care Tax Credit	9.2	6.3
DED Awarded Sales Tax Refunds	7.4	6.0
E85 Gasoline Promotion Tax Credit	1.9	1.5
Early Childhood Development Tax Credit	0.5	0.5
Earned Income Tax Credit	32.6	30.3
Endow Iowa Tax Credit *	2.5	3.0
Enterprise Zone Program Housing Investment Tax Credit *	2.9	3.2
Enterprise Zone Program Investment Tax Credit *	18.3	18.6
Ethanol Blended Gasoline Tax Credit	2.1	0.0
Ethanol Promotion Tax Credit	5.0	4.4
Film, Television, and Video Project Promotion Program - Awarded *	4.9	0.5
Film, Television, and Video Project Promotion Program - Future Awards *	0.0	0.0
Film, Television, and Video Project Promotion Program - Under Review *	2.2	5.4
High Quality Job Program Investment Tax Credit *	33.8	29.9
Historic Preservation and Cultural and Entertainment District Tax Credit *	38.5	29.8
Iowa New Job Income Tax Credits (260E)	5.1	5.4
Iowa New Job Training Program Withholding Credits (260E)	48.6	50.8
New Capital and Income Program Investment Tax Credit	1.1	0.0
New Jobs and Income Program Investment Tax Credit	4.9	0.0
Redevelopment Tax Credit *	0.2	0.1
Renewable Energy Tax Credit *	2.2	2.5
Research Activities Tax Credit	34.3	35.0
School Tuition Organization Tax Credit *	7.2	7.3
Supplemental Research Activities Tax Credit	16.8	16.2
Targeted Jobs Tax Credit from Withholding	2.3	3.5
Tuition and Textbook Tax Credit	15.9	16.0
Venture Capital Tax Credit - Iowa Fund of Funds *	0.0	0.0
Venture Capital Tax Credit - Qualified Business or Community-Based Seed Capital Fund *	2.3	1.2
Venture Capital Tax Credit - Venture Capital Funds *	0.5	0.3
Soy-Based Cutting Tool Oil Tax Credit *	0.0	0.0
Wage-Benefits Tax Credit *	3.8	3.9
Wind Energy Production Tax Credit *	0.6	0.7
Tax Credit Program Total	\$ 320.1	\$ 294.6
Estimated Change from the Previous Fiscal Year	\$ 38.3	\$ -25.6

Notes:

Estimates are based on information provided by the Department of Revenue prior to the December, 2010, Revenue Estimating Conference and may differ from information provided in the Department's Contingent Liabilities Report.

*Indicates that programs have credit cap amount.

Governor's Revenue Adjustments

State of Iowa General Fund Revenue Adjustments (Dollars in Millions)			
	Gov Rec FY 2011	Gov Rec FY 2012	Gov Rec FY 2013
Tax Relief Act	\$ 15.4	\$ 119.3	\$ 119.7
Internal Revenue Code (IRC) Bill	- 19.3	-38.3	-22.0
Corporate Income Tax	- 36.6	-136.2	-223.0
Active Duty Military Pay Income Tax Exclusion	- 0.8	-11.9	-9.5
Gambling tax Increase	0.0	190.0	191.9
Total Revenue Adjustments	\$ - 41.3	\$ 122.9	\$ 57.1

FY 2011 – the Governor is recommending a negative \$41.3 million in General Fund revenue adjustments to the FY 2011 Revenue Estimating Conference projection. This includes:

- Reducing Iowa's current corporate income tax rate from a set of tiered rates ranging from 6.0% to 12.0% to a flat corporate tax rate of 6.0%. This is estimated to reduce revenue by \$36.6 million.
- Expanding Iowa's current income tax exclusion for certain military pay to include all active duty military pay. This is estimated to reduce revenue by \$800,000.
- Conforming the Iowa tax code to mirror recent Congressional changes to the federal tax code. The federal Acts included in the conformity recommendation include the Tax Relief and Jobs Creation Act, Patient Protection Act, and the Small Business Jobs Act. This is estimated to reduce revenue by \$19.3 million.
- Incorporating into the revenue estimate the federal deductibility impacts of recent Congressional action (Tax Relief Act) lowering tax year 2011 and 2012 federal tax rates and extending expiring tax credits and other tax preferences. For FY 2011, the estimate is an increase to revenue of \$15.4 million. The Congressional action occurred after the December REC meeting.

FY 2012 – the Governor is recommending \$122.9 million in General Fund revenue adjustments for FY 2012. This includes:

- Reducing Iowa's current corporate income tax rate from a set of tiered rates ranging from 6.0% to 12.0% to a flat corporate tax rate of 6.0%. This is estimated to reduce revenue in FY 2012 by \$136.2 million.
- Expanding Iowa's current income tax exclusion for certain military pay to include all active duty military pay. This is estimated to reduce revenue by \$11.9 million.
- Conforming the Iowa tax code to mirror recent Congressional changes to the federal tax code. The federal Acts included in the conformity recommendation include the Tax Relief and Jobs Creation Act, Patient Protection Act, and the Small Business Jobs Act. This is estimated to reduce revenue by \$38.3 million.
- Incorporating into the revenue estimate the federal deductibility impacts of recent Congressional action (Tax Relief Act) lowering tax year 2011 and 2012 federal tax rates and extending expiring tax credits and other tax preferences. This is estimated to increase revenue by \$119.3 million.

- Increasing the maximum tax rate for gambling facilities from the current 22.0% to 36.0% and depositing the additional revenue in the State General Fund is estimated to increase revenue by \$190.0 million in FY 2012.

FY 2013 – the Governor is recommending \$57.1 million in General Fund revenue adjustments for FY 2013.

This includes:

- Reducing Iowa's current corporate income tax rate from a set of tiered rates ranging from 6.0% to 12.0% to a flat corporate tax rate of 6.0%. This is estimated to reduce revenue in FY 2013 by \$223.0 million.
- Expanding Iowa's current income tax exclusion for certain military pay to include all active duty military pay. This is estimated to reduce revenue by \$9.5 million.
- Coupling with the Internal Revenue Code conforming the Iowa tax code to mirror recent Congressional changes to the federal tax code. The federal Acts included in the conformity recommendation include the Tax Relief and Jobs Creation Act, Patient Protection Act, and the Small Business Jobs Act. This is estimated to reduce revenue by \$22.0 million.
- Incorporating into the revenue estimate the federal deductibility impacts of recent Congressional action (Tax Relief Act) lowering tax year 2011 and 2012 federal tax rates and extending expiring tax credits and other tax preferences. This is estimated to increase revenue by \$119.7 million.
- Increasing the maximum tax rate for gambling facilities from the current 22.0% to 36.0% and depositing the additional revenue in the State General Fund is estimated to increase revenue by \$191.9 million in FY 2013.

FY 2011 Governor's Recommended Appropriation Adjustments

The following table shows changes and recommended adjustments to FY 2011 appropriations. The General Assembly enacted a total of \$5,279.1 million in General Fund appropriations for FY 2011. Included in the enacted appropriations was a reduction of \$83.8 million that was to be allocated by the Department of Management (DOM) across all Executive Branch operational appropriations, excluding the Board of Regents. The provision requiring the \$83.8 million reduction was in Section 27 of HF 2531 (FY 2011 Standing Appropriations Act). On January 3, 2011, Governor Culver ordered the reduction to be implemented. The Governor's FY 2011 budget did not include an increase to the Legislative Branch standing appropriation reflecting an increase of session days from 80 to 110.

The Governor is recommending General Fund supplemental appropriations totaling \$39.8 million for FY 2011. This results in the Governor's revised budget for FY 2011 totaling \$5,318.9 million. The following table provides a summary of estimated FY 2011 appropriations including the Governor's recommended adjustments.

Summary of FY 2011 Governor Recommendations

	\$84M Reduction				
	Initial Est	Allocation	Estimated	Gov Rec Supp	Gov Rec
	FY 2011*	FY 2011	FY 2011	FY 2011	FY 2011
	(1)	(2)	(3)	(4)	(5)
Administration and Regulation	\$ 66,549,490	\$ -7,218,206	\$ 59,331,284	\$ 263,329	\$ 59,594,613
Agriculture and Natural Resources	35,917,312	-2,152,106	33,765,206	0	33,765,206
Economic Development	41,754,957	-3,598,327	38,156,630	0	38,156,630
Education	844,371,902	-8,755,571	835,616,331	0	835,616,331
Health and Human Services	935,477,757	-32,544,235	902,933,522	3,856,867	906,790,389
Justice System	635,701,393	-29,475,081	606,226,312	35,708,133	641,934,445
Unassigned Standings	2,803,071,366	-16,975	2,803,054,391	0	2,803,054,391
Grand Total	\$ 5,362,844,177	\$ -83,760,501	\$ 5,279,083,676	\$ 39,828,329	\$ 5,318,912,005

* Represents the FY 2011 legislative action prior to the allocation of the \$83.8 million reduction.

The following table provides a list of the Governor recommended supplemental appropriations or “addbacks” to mitigate the impact of the mid-year \$83.8 million budget reduction implemented as a result of HF 2531. The supplemental appropriations are discussed in greater detail below.

Governor's Recommendation FY 2011 Supplemental Appropriations	
	FY 2011
Administration and Regulation	
Dept. of Admin. Services - Terrace Hill Operation	\$ 263,329
Health and Human Services	
Dept. of Human Services - Mental Health Institutions	\$ 2,644,319
Dept. of Public Health - Health Services	1,212,551
Total Health and Human Services	<u>\$ 3,856,870</u>
Justice Systems	
Dept. of Inspections and Appeals - Indigent Defense	\$ 18,551,500
Dept. of Corrections - Operations	14,201,633
Dept. of Public Safety - Operations	2,955,000
Total Justice Systems	<u>\$ 35,708,133</u>
Total Supplemental Appropriations	<u><u>\$ 39,828,332</u></u>

- **Department of Administrative Services** – The Governor is recommending \$263,000 for operational costs associated with grounds maintenance at Terrace Hill. The recommendation is to correct a provision in HF 2531 that inadvertently appropriated the funds for FY 2010 instead of FY 2011.

- **Department of Human Services** – The Governor is recommending \$2.6 million for the Mental Health Institutions to allow the Department to keep the number of mental health beds at the current level.
- **Department of Public Health** – The Governor is recommending \$1.2 million for the Department of Public Health to be used for health services programs.
- **State Public Defender's Office** – The Governor is recommending an FY 2011 supplemental appropriation of \$18.6 million for the Indigent Defense Fund and the Office of the State Public Defender. The Governor is not recommending any further increases in FY 2012 or FY 2013. The LSA estimates the need is at least an additional \$600,000 in FY 2012. This creates a budget gap that may result in transfers from other agencies or be paid through the State Appeals Board.
- **Department of Corrections** – The Governor is recommending an FY 2011 supplemental appropriation of \$14.2 million for the nine prisons, eight Community-Based Corrections (CBC) District Departments, and Central Office. The recommendation partially offsets the mid-year reduction of \$23.3 million. The difference of \$9.1 million will be met through State Employee Retirement Incentive Program (SERIP). However, there is a remaining FY 2011 budget gap of approximately \$5.1 million to fund filled positions across the corrections system.
- **Department of Public Safety** – The Governor is recommending an FY 2011 supplemental appropriation of \$3.0 million to partially offset the mid-year reduction of \$4.0 million to the Department of Public Safety.

Summary of the Governor's FY 2012 Budget

The Governor is recommending General Fund appropriations totaling \$6,161.6 million, representing an increase of \$842.7 million (15.8%) compared to the estimated net FY 2011 General Fund appropriations, or \$185.6 less than the "adjusted appropriations." Based on the Governor's recommendation, the adjusted appropriations compare the FY 2012 General Fund appropriations to the FY 2011 appropriations, assuming appropriations from non-General Fund sources had been made from the General Fund in FY 2011.

The Governor is recommending General Fund appropriations totaling \$6,274.5 million, representing an increase of \$112.9 million (1.8%) compared to the Governor's recommendation for FY 2012. Of the eight budget areas, six had no funding level changes based on the Governor's recommendation.

The following table provides a summary of the Governor's recommendations for FY 2012 and FY 2013 by appropriations subcommittee.

Summary of FY 2012 and FY 2013 Governor Recommendations

	Gov Rec FY 2011 (1)	Gov Rec FY 2012 (2)	Gov FY12 vs Gov FY11 (3)	Gov Rec FY 2013 (4)	Gov FY 2012 vs Gov FY 2013 (5)
Administration and Regulation	\$ 59,594,613	\$ 80,903,347	\$ 21,308,734	\$ 80,903,347	\$ 0
Agriculture and Natural Resources	33,765,206	32,751,632	-1,013,574	32,751,632	0
Economic Development	38,156,630	36,589,337	-1,567,293	36,589,337	0
Education	835,616,331	815,913,310	-19,703,021	815,913,310	0
Health and Human Services	906,790,389	1,524,420,054	617,629,665	1,624,358,347	99,938,293
Justice System	641,934,445	670,135,296	28,200,851	670,135,296	0
Transportation, Infrastructure, and Capitals	0	0	0	0	0
Unassigned Standings	2,803,054,391	3,000,917,825	197,863,434	3,013,894,577	12,976,752
Grand Total	\$ 5,318,912,005	\$ 6,161,630,801	\$ 842,718,796	\$ 6,274,545,846	\$ 112,915,045

Significant Appropriation Changes in the Governor's FY 2012 Budget

Of the total \$842.7 million net increase in General Fund appropriations for FY 2012, 77.6% of the increases are for Medical Assistance (Medicaid) and State School Aid. Other increases include funding for Property Tax Credits, the Governor's new preschool initiative, Performance of Duty (ongoing natural disaster costs), Child Care Assistance, the Family Investment Program, and Indigent Defense.

The increases are largely the result of restoring General Fund appropriations to programs that were funded with non-General Fund sources in FY 2011. The Governor's recommendations include moving \$871.8 million in appropriations that were funded from non-General Fund sources in FY 2011 back to the General Fund in FY 2012.

The Governor is also recommending decreases to several programs, including a reduction of \$28.0 million to the three Regents universities operating appropriations, a reduction of \$19.6 million associated with the sunset of the Iowa Power Fund, a reduction of \$12.2 million associated with the sunset of the Voluntary Preschool Access Program, and \$8.4 million for a reduction to general aid for community colleges (Merged Area Schools).

Significant General Fund Appropriation Changes (Dollar in Millions)	
	FY 2012
Medical Assistance	\$ 527.6
State Foundation School Aid	126.3
Property Tax Credits	54.7
Preschool Program	43.6
Executive Council - Performance of Duty	36.9
DHS - Child Care Assistance	27.5
DHS - Family Investment Program/JOBS	20.4
Indigent Defense Appropriation	16.0
Regents Universities' General Operations	-28.0
Office of Energy Independence- Iowa Power Fund	-19.6
Voluntary Preschool Access	-12.2
Merged Area Schools-General Aid	-8.4

Governor's Recommendations

Reserve Funds

The following table reflects estimates based on the Governor's budget for the State's reserve funds for FY 2011, FY 2012, and FY 2013.

- Under the Governor's recommendation, the combined reserve fund balance for FY 2011 is \$436.9 million or \$105.8 million less than the statutory maximum.
- In FY 2012, assuming the Cash Reserve Fund receives \$433.4 million from the FY 2011 General Fund surplus, the balances in both the Cash Reserve Fund and the Economic Emergency Fund will reach their statutory goals of \$461.6 million and \$153.9 million respectively. The combined balance of both reserve funds will total an estimated \$615.5 million resulting in an excess of \$254.8 million that will be transferred to the General Fund.
- In FY 2013, assuming the Cash Reserve Fund receives \$249.4 million from the FY 2012 General Fund surplus, the balances in both the Cash Reserve Fund and the Economic Emergency Fund will reach their statutory goals of \$474.7 million and \$158.2 million respectively. The combined balance of both reserve funds will total an estimated \$632.9 million resulting in an excess of \$232.0 million that will be transferred to the General Fund.

State of Iowa Reserve Funds				
(Dollars in Millions)				
Cash Reserve Fund (CRF)				
	Actual FY 2010	Estimated FY 2011	Gov Rec FY 2012	Gov Rec FY 2013
Balance Brought Forward	\$ 465.2	\$ 322.8	\$ 337.8	\$ 461.6
Gen. Fund Appropriation from Surplus	0.0	287.4	433.4	249.4
Total Funds Available	465.2	610.2	771.2	711.0
Appropriations & Transfers				
Transfer to General Fund	-65.0			
Appropriation to Executive Council	-25.6	-10.6		
Property Tax Credit Appropriation	-54.7	-54.7		
Appropriation to Medicaid		-187.8		
Flood Mitigation Projects		-6.6		
DOM Contingent Appropriation*		-5.0		
Preschool Program - CRF		-4.0		
Iowa Power Fund - CRF		-2.0		
Other Appropriations		-1.7		
Reversions	2.9			
Total Appropriations & Transfers	-142.4	-272.4	0.0	0.0
Excess Transferred to EEF	0.0	0.0	- 309.6	- 236.3
Balance Carried Forward	\$ 322.8	\$ 337.8	\$ 461.6	\$ 474.7
Maximum 7.5%	\$ 439.2	\$ 407.0	\$ 461.6	\$ 474.7
Economic Emergency Fund (EEF)				
	Actual FY 2010	Estimated FY 2011	Gov Rec FY 2012	Gov Rec FY 2013
Balance Brought Forward	\$ 53.8	\$ 99.1	\$ 99.1	\$ 153.9
General Fund Repayment (Sec. 8.55)	45.3			
Excess from Cash Reserve	0.0	0.0	309.6	236.3
Total Funds Available	99.1	99.1	408.7	390.2
Appropriations & Transfers				
Excess Transferred to General Fund			-254.8	-232.0
Balance Carried Forward	\$ 99.1	\$ 99.1	\$ 153.9	\$ 158.2
Maximum 2.5%	\$ 146.4	\$ 135.7	\$ 153.9	\$ 158.2

Governor's Recommendation FY 2012 and FY 2013 School Aid Proposal

FY 2012 – The Governor has proposed establishing the FY 2012 allowable growth rate at 0.0% for both regular school aid and the State categorical supplements. Additionally, the Governor is recommending:

- Removing the funding for the Statewide Voluntary Preschool Program formula funding (estimated to total \$69.9 million).
- Reducing Area Education Agency State funding by an additional \$20.0 million.

The LSA estimates that based on the Governor's proposal, the total General Fund amount for State school aid will total \$2.572 billion and will be an increase of \$126.0 million compared to the State General Fund portion of school aid for FY 2011.

FY 2013 – The Governor is proposing establishing the FY 2013 allowable growth rate at 0.0% for both regular school aid and the State categorical supplements and maintaining the FY 2012 Area Education Agency State funding reduction of \$20.0 million. The LSA estimates that based on the Governor's proposal, the total General Fund amount for State school aid will total \$2.581 billion and will be an increase of \$9.3 million compared to the Governor's proposal for State General Fund school aid in FY 2012.

The following table provides additional detail of the Governor's FY 2012 and FY 2013 State school aid proposal.

State School Aid Funding: Governor's Recommendation					
Note: The allowable growth rate has not been set for FY 2012 (Dollars in Millions)					
	FY 2011 - Final Action	Governor's Recommendation			
		FY 2012 - 0% Allowable Growth	Change from Est. FY 2011	FY 2013 - 0% Allowable Growth	Change from Est. FY 2012
Total Regular School Aid	\$ 2,292.1	\$ 2,276.3	\$ -15.9	\$ 2,284.6	\$ 8.3
PTER Funding (Prop. Tax Relief)	\$ 25.4	\$ 6.7		\$ 6.7	
Total Regular School Aid Funding - State Portion	\$ 2,317.5	\$ 2,283.0	\$ -34.5	\$ 2,291.3	\$ 8.3
State Aid Shortfall	-156.1	0.0	156.1	0.0	0.0
State Aid Change for ARRA Funding	-47.9	0.0	47.9	0.0	0.0
Underground Storage Tank (UST) Funding	-5.1	0.0	5.1	0.0	0.0
PTER Funding	-25.4	-6.7		-6.7	0.0
Total Regular School Aid From General Fund	\$ 2,083.0	\$ 2,276.3	\$ 193.3	\$ 2,284.6	\$ 8.3
Teacher Salary Supplement	256.0	256.8	0.8	257.6	0.8
Professional Development Supplement	29.0	29.1	0.1	29.2	0.1
Early Intervention Supplement	29.8	29.9	0.1	30.0	0.1
Total State Categorical Supplement	\$ 314.9	\$ 315.9	\$ 1.0	\$ 316.8	\$ 1.0
Total School Aid From General Fund	\$ 2,397.9	\$ 2,592.1	\$ 194.3	\$ 2,601.4	\$ 9.3
Preschool Aid	\$ 48.3	\$ 0.0	\$ -48.3	\$ 0.0	\$ 0.0
Additional AEA Reduction	\$ 0.0	\$ -20.0	\$ -20.0	\$ -20.0	\$ 0.0
Total General Fund Amount for School Programs	\$ 2,446.1	\$ 2,572.1 *	\$ 126.0	\$ 2,581.4 *	\$ 9.3
Total Unadjusted Foundation Property Tax	\$ 1,298.9	\$ 1,350.2		\$ 1,368.1	
Property Tax Adjustment Aid (from GF)	-24.0	-24.0		-24.0	
Property Tax Adjustment Aid (from PTER)	-25.4	-6.7		-6.7	
Total Foundation Property Tax	\$ 1,249.5	\$ 1,319.5	\$ 70.0	\$ 1,337.4	\$ 17.8
Combined District Cost	\$ 3,881.8	\$ 3,898.4	\$ 16.6	\$ 3,925.5	\$ 27.1

Notes:

*The LSA and Governor's State aid estimates differ by \$0.3 million in FY 2012 and \$0.7 million in FY 2013.

ARRA = American Recovery and Reinvestment Act

GF = General Fund

PTER = Property Tax Equity and Relief Fund

FY 2012 and FY 2013 estimates are as of January 26, 2011, and based on a variety of assumptions that are subject to change. For a complete list of assumptions, contact the LSA.

Combined district cost represents the total school foundation funding amount and is not impacted by a reduction in State school aid.

Totals may not sum due to rounding.

Instructional Support

Additionally, the Governor is proposing no State funding for the Instructional Support Program for FY 2012 and FY 2013. The statutory requirement for the State aid portion of the Instructional Support program is \$14.8 million. In FY 2011, the instructional support program received a \$7.5 million appropriation from other funds and that was used in lieu of General Fund dollars. Total funding for the Program in FY 2011 was \$190.1 million, of which \$182.6 million was from local taxes.

Governor's Recommendation FY 2012 and FY 2013 Medicaid Program Funding

The Governor is recommending fully funding the Medicaid Program for FY 2012 and FY 2013. This includes a General Fund increase of \$527.6 million in FY 2012 and an additional \$79.9 million in FY 2013. In addition the Governor is recommending \$42.0 million in targeted reductions and savings for FY 2012 and FY 2013, a number of which will require Legislative approval. A portion of the FY 2012 carryforward will be used to fully fund the Program in FY 2013. Please see the chart below for funding details. Estimated expenditures are agreed on by a forecasting group consisting of LSA, DHS, and DOM staff.

Medicaid Balance Sheet				
	<i>Final FY2010</i>	<i>Estimated FY2011</i>	<i>Estimated FY2012</i>	<i>Estimated FY2013</i>
Medicaid Funding				
Carryforward from Previous Year	\$ 36,587,215	\$ 57,523,302	\$ 11,215,866	\$ 15,627,326
Veterans Transfer to Hospital Rebase	1,833,333	0	0	0
Other Transfers	-3,774,367	0	0	0
ARRA Funds to MHIs	25,874,211	0	0	0
Property Tax Relief Transfer	3,271,911	0	0	0
Behavioral Health Account Carryforward	2,136,721	2,082,504	0	0
Senior Living Trust Fund	17,366,939	40,296,301	0	0
Transfer from Decat Waiver Waiting List	0	1,925,000	0	0
Cash Reserve Fund	0	172,800,000	0	0
Health Care Trust Fund	100,650,740	106,916,532	106,046,400	106,346,400
Nursing Facility Quality Assurance Fund	2,300,000	34,311,825	35,662,400	35,662,400
Hospital Trust Fund	0	39,406,000	39,231,000	39,231,000
hawk-i Performance Bonus	0	6,760,901	8,489,062	7,860,256
Total Non-General Fund for Medicaid	\$ 186,246,703	\$ 462,022,365	\$ 200,644,728	\$ 204,727,382
General Fund Appropriation	\$ 590,459,096	\$ 393,683,227	\$ 921,302,419	\$ 1,001,190,811
Covering All Children	47,523	2,297,649	2,297,649	2,297,649
Total All General Fund Sources	\$ 590,506,619	\$ 395,980,876	\$ 923,600,068	\$ 1,003,488,460
Total Medicaid Funding	\$ 776,753,322	\$ 858,003,241	\$ 1,124,244,796	\$ 1,208,215,842
Total Estimated State Medicaid Need	\$ 943,785,050	\$ 1,034,908,338	\$ 1,150,617,470	\$ 1,250,215,842
Governor Recommended Targeted Savings	\$ 0	\$ 0	\$ -42,000,000	\$ -42,000,000
ARRA FMAP	-224,555,030	-99,912,848	0	0
ARRA Six-month Extension	0	-88,208,115	0	0
Total Estimated Medicaid Need	\$ 719,230,020	\$ 846,787,375	\$ 1,108,617,470	\$ 1,208,215,842
Midpoint of Balance/(Under Funded)	\$ 57,523,302	\$ 11,215,866	\$ 15,627,326	\$ 0
ARRA - American Recovery and Reinvestment Act				

Potential FY 2012 Budget Issues Identified by the LSA

The following issues have been identified by the LSA staff. These and more issues will be examined in the *LSA's Summary of FY 2012 Budget and Governor's Recommendations*.

Collective Bargaining – The Governor does not include a recommendation to fund collective bargaining in FY 2012. In FY 2011, Governor Culver did not recommend and the General Assembly did not appropriate additional funds for salary expenditures. State agencies used existing funds to pay the cost of salaries, including the cost to fund negotiated contracts with various bargaining units, and increases for noncontract employees. The total estimated need to fund salary increases for FY 2012 is \$89.2 million for the General Fund costs and includes \$46.3 million for the Board of Regents. Not all bargaining units have reached an agreement. The estimates are based on all bargaining units agreeing to continued steps for all eligible employees and across-the-board adjustments of 2.0% effective July 1, 2011, and 1.0% effective January 1, 2012. These estimates are subject to change due to ongoing negotiations for some of the bargaining units.

State Early Retirement Incentive Program (SERIP) – [Senate File 2062](#) established a State Employee Retirement Incentive Program for eligible employees of the Executive Branch of the State and made the Program optional for the Legislative and Judicial Branches, and the Board of Regents institutions. The Judicial Branch and the Board of Regents did not participate in the Program. Elected officials and employees eligible for an enhanced Sick Leave Conversion Program under Code Section 70A.23(4) (Sworn Peace Officers) were excluded from participating in the Program. The Program is administered by the Department of Administrative Services (DAS). A total of 2,067 people retired under the Program resulting in current estimated FY 2011 savings of \$71.2 million for all funds, including \$35.7 million for the General Fund. These estimates will be revised periodically until final results are reported.

Department of Commerce Revolving Fund – The Governor's recommendation does not include the continuation of the Department of Commerce Revolving Fund beyond FY 2011 and recommends funding the Banking Division, Credit Union Division, Insurance Division, Utilities Division, (including funding for the Office of the Consumer Advocate) from the General Fund. The appropriations for these Divisions are offset by fees charged to the regulated industry and increases or decreases to the appropriations will result in a corresponding increase or decrease to General Fund revenues. Under current law, the Department of Commerce Revolving Fund is scheduled to sunset July 1, 2012.

Soil and Water Conservation Cost Share – The Department of Agriculture and Land Stewardship works with Soil and Water Conservation Districts to identify problem watersheds to reduce soil erosion, protect water quality, provide flood reduction, and protect natural resources. The Soil Conservation Cost Share Fund provides funding to landowners for projects that address these issues. In addition, the landowner provides 50.0% of the funding. The Governor is recommending funding of \$6.3 million from the Environment First Fund for FY 2012. This is an increase of \$5.3 million compared to estimated FY 2011. For FY 2011, funding of \$6.0 million was appropriated to the Department for this Program from the Revenue Bonds Capitals II Fund.

Iowa Partnership for Economic Progress (IPEP) – The Governor is recommending altering the internal structure of the Department of Economic Development (DED) and replacing the DED with a public-private partnership. The proposed Iowa Partnership for Economic Progress (IPEP) would be governed by an independent board of directors and chaired by the Lieutenant Governor. The Governor's FY 2012 budget recommendation includes a General Fund reduction of \$10.9 million (-8.2%) compared to

estimated FY 2011. The Governor also recommends that IPEP would administer the programs that have been administered by the Office of Energy Independence (OEI). Also being recommended is the creation of Initiate, Gaining, Negate, Involve, Target, Energize (IGNITE) Teams. The Teams would market the State and the IPEP would lead and staff the teams. The Iowa Network of Entrepreneurial Transplants (INET) would be developed by the IPEP to attract economic development opportunities through a network of former Iowans. Finally, the Governor recommends the creation of the Expanded Trade Agency (ETA) as a component of the IPEP. The proposed ETA would be a public-private partnership with IPEP providing staff and support to expand international markets. The overall fiscal impact of moving from a state agency to a public-private partnership cannot be determined at this time.

Department of Corrections New Facility Operational Costs – The Governor is not recommending any funds to operate new residential facility beds currently under construction in Waterloo, Sioux City, Davenport, and Ottumwa. The Governor's recommendations do not include any additional operating funds for the ANCHOR Center in Cedar Rapids. Total estimated need is \$6.3 million for these facilities in FY 2012.

Department of Corrections Constitutional Mandates – The Governor is recommending \$1.0 million to meet constitutional mandates regarding access to religion and legal counsel, plus meet educational needs of offenders in the prison system. These items were formerly funded from the Telephone Rebate Fund. Receipts to that Fund have been declining the last several fiscal years. It is unlikely the Fund will be able to maintain allocations for religion, legal counsel, and inmate education.

Public Safety Enforcement Fund – The Public Safety Enforcement Fund (PSEF) was created in SF 2378 (FY 2011 Justice System Appropriations Act). The Act increased certain traffic fines and is expected to generate an additional \$9.1 million in court receipts, \$1.0 million for local governments, and \$441,000 for the Crime Victim Compensation Fund. The Act directed \$9.1 million in court receipts, and \$235,000 in Crime Victim Compensation Fund receipts to the PSEF in FY 2011. The Fund is repealed at the end of FY 2011 under current law.

The Treasurer's Office transferred \$9.3 million in court receipts into the Fund in November 2010. The Judicial and Executive Branches have received the amounts allocated in SF 2378 as follows:

- Judicial Branch - \$5,300,000
- Office of the Attorney General - \$150,000
- Civil Rights Commission - \$100,000
- Department of Public Safety - \$450,000
- Department of Corrections - \$3,335,000

The Governor is recommending the allocations from the PSEF be replaced with appropriations from the General Fund as follows:

- Judicial Branch - \$5,300,000
- Department of Public Safety (DPS) - \$300,000
- Department of Corrections - \$3,335,000

Under the Governor's recommendation, the Office of the Attorney General (\$150,000), Civil Rights Commission (\$100,000), and DPS, Fire Fighter Training Grants (\$150,000) will receive reduced State funds, when comparing FY 2011 to FY 2012.

Department of Public Health (DPH) One-Time Funding from FY 2011 – The Department was permitted to carryforward up to \$500,000 of unexpended funding from FY 2010 to use for FY 2011 for tobacco use prevention and control initiatives. The Division of Tobacco Use Prevention and Control used \$414,000 in FY 2011 that will not be available in FY 2012. The Department also received \$785,000 in one-time funding from the Underground Storage Tank (UST) Fund for various budget units for FY 2011. For FY 2012, the Department has requested to continue to receive funding from the UST for substance abuse treatment and the child health specialty clinics of \$500,000 and \$15,000. The Governor has recommended funding for these Programs from the General Fund instead of the UST for FY 2012.

Substance Abuse Prevention and Treatment (SAPT) Block Grant Maintenance of Effort (MOE) – The SAPT Block Grant requires MOE from the State. To meet this requirement, the State must provide funding for substance abuse treatment and prevention activities at a level that is not less than the average level of such expenditures maintained by the State for the two-year period preceding the fiscal year for which the State is applying for the grant. The State is approximately \$1.2 million short of the State Fiscal Year (SFY) 2011 MOE requirement of \$20.3 million. To meet the requirement the Department would need \$1.2 million of supplemental funding for substance abuse programming or it may lose federal funding of \$1.2 million in SFY 2012. The State currently receives approximately \$14.0 million in SAPT funding annually. The MOE requirement for SFY 2012 is approximately \$18.3 million.

Iowa e-Health Initiative – In March of 2010, the DPH received federal funding from the American Recovery and Reinvestment Act (ARRA) of \$8.4 million for a four-year State Health Information Exchange (HIE) Cooperative Agreement Program. To meet the matching requirements related to this grant in SFY 2012, the Department will need an increase of \$364,000 above their annual appropriation of \$160,000 for a total General Fund appropriation of \$524,000. The Governor has recommended this funding increase for FY 2012.

Child Care Assistance (CCA) – The CCA Program is facing a significant funding gap in FY 2012. The funding need falls in a range of \$24.0 to \$30.0 million with a midpoint of \$27.0 million. This is in addition to the \$32.3 million base appropriation for FY 2011. The following are factors involved:

- Caseloads continue to grow in FY 2011 although the rate of growth is slower than originally projected. Based on this information, it is projected that caseloads will continue to grow slightly in FY 2012.
- One-time ARRA funding of \$15.8 million will not be available for FY 2012.
- One-time funding of \$9.6 million carried forward from FY 2010 to FY 2011 will not be available in FY 2012.

For FY 2012, the Governor has recommended a funding increase to the CCA Program of \$27.5 million for a total General Fund appropriation of \$59.0 million.

Adoption and Foster Care Assistance – The Federal Aviation Administration (FAA) Air Transportation Modernization and Safety Improvement Act included an extension of the ARRA of 2009 Federal Medical Assistance Percentage (FMAP) increase. A provision in the legislation will reduce the FMAP increase from 6.2% to 3.2% in the third quarter and 1.2% in the fourth quarter of FY 2011. The funding available in FY 2011 due to the ARRA FMAP provisions will need to be replaced by State funding in FY 2012 to avoid shortfalls in the Adoption Subsidy Program and the Foster Care programming in the DHS.

It is estimated that the Adoption Subsidy Program will have a funding gap in FY 2012 of a range of a need of \$1.1 million to a need of \$4.4 million with a midpoint need of \$2.6 million. Caseload growth and the loss of the ARRA FMAP provisions are the leading factors of the need in FY 2012. For FY 2012, the

Governor recommended a funding increase of \$4.8 million to the Adoption Subsidy Program for a total General Fund appropriation of \$36.7 million.

It is estimated that the Family Foster Care Program will need to replace approximately \$1.2 million due to the loss of the ARRA FMAP provisions in FY 2012. For FY 2012, the Governor recommended restoration of the ARRA FMAP funding loss for the Family Foster Care Program.

Medicaid – The Governor is recommending fully funding the Medicaid Program for FY 2012 and FY 2013. This includes a General Fund increase of \$527.6 million in FY 2012 and an additional \$79.9 million in FY 2013. In addition the Governor is recommending \$42.0 million in targeted reductions and savings for FY 2012 and FY 2013 and several of these will require legislative approval. A portion of the FY 2012 carryforward will be used to fully fund the Program in FY 2013.

Senior Living Trust Fund – The Senior Living Trust Fund (SLTF) will be depleted at the end of FY 2011. The Governor is recommending replacing all funds appropriated from the SLTF with General Fund appropriations for FY 2012. Funding to be replaced includes \$39.1 million for Medicaid, \$8.5 million to the Department on Aging for Home and Community-Based Services, and \$700,000 to the Iowa Finance Authority Rent Subsidy Program.

Health and Human Services One-Time Funding – [House File 2526](#) (FY 2011 Health and Human Services Appropriations Act) appropriated 478.3 million in one-time funding from the Cash Reserve Fund, UST Fund, SLTF, and ARRA funds.. The Governor is recommending replacing all one-time funding with General Fund appropriations for FY 2012.

Rebuild Iowa Infrastructure Fund – The Governor is recommending the deappropriation of \$43.7 million from FY 2012 Rebuild Iowa Infrastructure Fund (RIIF) appropriations. Under current law, there is \$99.9 million in previously enacted and standing appropriations from the RIIF for FY 2012. The Governor's proposed budget adjusts several of these appropriations by eliminating or reducing them. For example, the Governor recommends eliminating the \$10.0 million appropriation to the Secure an Advanced Vision for Education (SAVE) Fund and the \$3.0 million standing appropriation to the Housing Trust Fund. The recommendations include reducing the standing appropriation for the Environment First Fund from \$42.0 million to \$33.0 million. Other previously enacted appropriations are eliminated, such as funding for Community Attraction and Tourism (CAT) grants, River Enhancement Community Attraction and Tourism (RECAT) grants, and the \$6.5 million for Passenger Rail Service. In addition, under current law there is \$85.0 million in previously enacted and standing appropriations from the RIIF for FY 2013. The Governor is recommending the deappropriation of \$37.2 million from these FY 2013 appropriations. (See the RIIF balance sheet attached to this document.)

Iowa Veterans Home – For FY 2012, the Governor recommends an increase of \$1,256,549 and 22.20 FTE positions for opening the 60-bed facility (part of Phase 1 of the Master Plan) scheduled to open July 1, 2011. The Governor also recommends an increase of \$1,301,128 for FY 2013 compared to the recommended FY 2012 appropriation for the Iowa Veterans Home to fund an increase in FTE positions for the 120 bed facility (part of Phase 1 of the Master Plan) scheduled to open July 1, 2012.

Preschool Proposal – The Governor is proposing elimination of the Statewide Voluntary Preschool Program as it currently exists and establishing a new funding stream to provide means-tested preschool

funding to benefit economically disadvantaged four-year-olds. The proposal is funded in FY 2012 and FY 2013 by:

- Eliminating the Statewide Voluntary Preschool Program formula funding (estimated to total \$69.9 million in FY 2012).
- Reducing the Child Development standing appropriation by \$4.6 million to eliminate funding for the Shared Visions Preschool Programs for at-risk children.
- Reducing the annual appropriation to Early Childhood Iowa for Preschool Tuition Assistance by \$4.5 million.

A new General Fund appropriation to the Department of Education would be used to reimburse school districts for issuing vouchers to families meeting income guidelines. The Governor is proposing a \$43.3 million appropriation for the Program in FY 2012 and FY 2013.

Board of Regents and State Universities – The Governor's recommendation for the Board of Regents, including the State universities, special schools, and all programs calls for a 6.0% reduction in funding compared to estimated FY 2011. This reduction could impact tuition increases at the universities.

LSA FY 2012 BUDGET PROJECTION

Prior to the beginning of the legislative session the LSA provides a projection for the succeeding fiscal year budget. The FY 2012 budget projection is intended to provide a framework for identifying legislative actions that will be needed to balance the FY 2012 General Fund budget. In other words, the projection is a "starting point" for decision making. In order to project the condition of the FY 2012 budget, basic assumptions about the budget are required. Using these assumptions, along with requirements of current law, a projection of the budget can be provided. The assumptions are summarized below:

- Revenue Estimating Conference December estimate and federal tax law changes.
- The total enacted appropriations for FY 2011 is used as the baseline estimate for FY 2012.
- Expenditures for FY 2012 were analyzed to account for the automatic increases over and above the baseline estimate of \$5.279 billion that would occur under current law. Also examined were the significant anticipated expenditure increases that will be experienced by State agencies due to a variety of factors including the loss of federal stimulus funds. The built-in and anticipated expenditures are estimated at \$1.257 billion for FY 2012.
- The estimate also assumes supplemental appropriation of \$18.6 million to fully fund the cost of indigent defense for FY 2011.

Based on the above assumptions, the FY 2012 appropriations are projected to exceed the expenditure limitation by \$148.8 million. This shortfall, or budget gap, represents 2.3% of projected revenues. The spending gap is not intended to be a prediction of an FY 2012 deficit; instead, it is intended to assist lawmakers in measuring the effects of proposed changes to spending and revenue.

State of Iowa Estimated Condition of the General Fund (Dollars in Millions)			
	Actual FY 2010	Estimated FY 2011	LSA Est FY 2012
<i>Funds Available:</i>			
Net Revenues	\$ 5,633.8	\$ 5,791.6	\$ 6,031.3
Federal Tax Law Changes		15.4	119.3
Economic Emergency Fund Transfer			298.7
<i>Total Funds Available</i>	\$ 5,633.8	\$ 5,807.0	\$ 6,449.3
<i>Expenditure Limitation</i>			6,387.7
<i>Estimated Appropriations and Expenditures:</i>			
Appropriations	\$ 5,304.7	\$ 5,279.1	\$ 5,279.1
Estimated Supplementals		18.6	
Built-in and Anticipated Expenditures			1,257.4
Adjustment to Balance Budget			- 148.8
Total Appropriation	5,304.7	5,297.7	6,387.7
Reversions	- 6.5	- 5.0	- 6.5
<i>Net Appropriations</i>	\$ 5,298.2	\$ 5,292.7	\$ 6,381.2
<i>Ending Balance - Surplus</i>	\$ 335.6	\$ 514.3	\$ 68.1

State of Iowa FY 2012 General Fund Built-in and Anticipated Expenditures (Dollars in Millions)		
	LSA	Percent
Built-in Expenditures	Estimate	of Total
1. Human Services - Medical Assistance	\$ 571.0	45.4%
2. Education - K-12 School Foundation Aid	215.9	17.2%
3. Revenue - Homestead Tax Credit	81.6	6.5%
4. Economic Development - Grow Iowa Values Fund	50.0	4.0%
5. Executive Council - Performance of Duty	36.4	2.9%
6. Revenue - Agricultural Land Tax Credit	18.8	1.5%
7. Management - Technology Reinvestment Fund	17.5	1.4%
8. Education - Instructional Support	14.8	1.2%
9. Revenue - Elderly and Disabled Credit	8.8	0.7%
10. Human Services - Mental Health Property Tax Replacement	7.2	0.6%
11. Economic Development - Community Attraction and Tourism	7.0	0.6%
12. Human Services - Dental Home	5.5	0.4%
13. Management - State Appeal Board Claims	5.1	0.4%
14. College Aid - Work Study Program	2.8	0.2%
15. Education - Non-Public School Transportation	2.6	0.2%
16. Education - Child Development (At-Risk)	1.1	0.1%
17. Revenue - Military Service Tax Credit	0.9	0.1%
18. Economic Development - World Food Prize	0.4	0.0%
19. Economic Development - Tourism and Marketing	0.2	0.0%
20. Cultural Affairs - Community Cultural Grants	0.1	0.0%
21. Education - Voluntary Preschool	-12.2	-1.0%
22. Office of Energy Independence - Iowa Power Fund	-19.6	-1.6%
Subtotal	\$1,015.9	80.8%
	LSA	Percent
Anticipated Expenditure	Estimate	of Total
23. Collective Bargaining Salary Costs	\$ 89.2	7.1%
24. Human Services - Child Care Assistance	27.0	2.1%
25. State Public Defender/Indigent Defense	19.2	1.5%
26. Corrections - Annualize Supplemental and Fund Filled Positions	19.2	1.5%
27. Human Services - Family Investment Program - TANF Expiration	20.3	1.6%
28. Regents Institutional Operations - Replace UST Funds	9.4	0.7%
29. Public Safety Enforcement Fund	9.3	0.7%
30. Human Services - State Resource Center - Replace ARRA Funds	8.6	0.7%
31. Department on Aging - Replace SLTF	8.5	0.7%
32. Public Safety and Corrections Radio Requirements	8.2	0.7%
33. Health and Human Services Programs - Replace UST Funds	7.0	0.6%
34. Other	15.6	1.2%
Subtotal	\$ 241.5	19.2%
TOTAL PROJECTED EXPENDITURE CHANGES	\$1,257.4	100.0%

ATTACHED DOCUMENTS

- **General Fund Appropriations Tracking**
- **Balance sheets for the Rebuild Iowa Infrastructure Fund (RIIF)**

Summary Data

General Fund

	Actual FY 2010	Estimated* FY 2011	Gov Rec FY 2012	Gov Rec FY12 vs FY 2011	Gov Rec FY 2013	Gov Rec FY13 vs Gov Rec FY12
	(1)	(2)	(3)	(4)	(5)	(6)
Administration and Regulation	\$ 61,479,242	\$ 59,331,284	\$ 80,903,347	\$ 21,572,063	\$ 80,903,347	\$ 0
Agriculture and Natural Resources	36,258,092	33,765,206	32,751,632	-1,013,574	32,751,632	0
Economic Development	40,616,635	38,156,630	36,589,337	-1,567,293	36,589,337	0
Education	856,729,678	835,616,331	815,913,310	-19,703,021	815,913,310	0
Health and Human Services	1,116,486,384	902,933,522	1,524,420,054	621,486,532	1,624,358,347	99,938,293
Justice System	633,749,023	606,226,312	670,135,296	63,908,984	675,135,296	5,000,000
Transportation, Infrastructure, and Capitals	1,350,000	0	0	0	0	0
Unassigned Standings	<u>2,557,998,168</u>	<u>2,803,054,391</u>	<u>3,000,917,825</u>	<u>197,863,434</u>	<u>3,008,894,577</u>	<u>7,976,752</u>
Grand Total	<u><u>\$ 5,304,667,222</u></u>	<u><u>\$ 5,279,083,676</u></u>	<u><u>\$ 6,161,630,801</u></u>	<u><u>\$ 882,547,125</u></u>	<u><u>\$ 6,274,545,846</u></u>	<u><u>\$ 112,915,045</u></u>

* The Estimated FY 2011 numbers are based on current law and do not include the Governor's FY 2011 supplemental recommendations.

Administration and Regulation

General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
<u>Administrative Services, Dept. of</u>						
Administrative Services						
Administrative Services, Dept.	\$ 4,814,309	\$ 4,479,064	\$ 4,210,319	\$ -268,745	\$ 4,210,319	\$ 0
Utilities	3,127,085	3,127,085	2,939,460	-187,625	2,939,460	0
Terrace Hill Operations	0	0	405,914	405,914	405,914	0
Technology Procurement	0	2,113,169	0	-2,113,169	0	0
I3 Distribution	0	0	3,478,000	3,478,000	3,478,000	0
Iowa Building Operations	0	0	1,018,185	1,018,185	1,018,185	0
Total Administrative Services, Dept. of	\$ 7,941,394	\$ 9,719,318	\$ 12,051,878	\$ 2,332,560	\$ 12,051,878	\$ 0
<u>Auditor of State</u>						
Auditor Of State						
Auditor of State - General Office	\$ 814,921	\$ 905,468	\$ 905,468	\$ 0	\$ 905,468	\$ 0
Total Auditor of State	\$ 814,921	\$ 905,468	\$ 905,468	\$ 0	\$ 905,468	\$ 0
<u>Ethics and Campaign Disclosure</u>						
Campaign Finance Disclosure						
Ethics & Campaign Disclosure Board	\$ 470,700	\$ 372,086	\$ 522,086	\$ 150,000	\$ 522,086	\$ 0
Total Ethics and Campaign Disclosure	\$ 470,700	\$ 372,086	\$ 522,086	\$ 150,000	\$ 522,086	\$ 0
<u>Commerce, Dept. of</u>						
Alcoholic Beverages						
Alcoholic Beverages Operations	\$ 1,806,444	\$ 1,457,863	\$ 1,370,391	\$ -87,472	\$ 1,370,391	\$ 0
Banking Division						
Banking Division	\$ 0	\$ 0	\$ 8,320,570	\$ 8,320,570	\$ 8,320,570	\$ 0
Credit Union Division						
Credit Union Division	\$ 0	\$ 0	\$ 1,624,315	\$ 1,624,315	\$ 1,624,315	\$ 0
Insurance Division						
Senior Health Insurance Information Program	\$ 47,028	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Insurance Division	0	0	4,684,249	4,684,249	4,684,249	0
Total Insurance Division	\$ 47,028	\$ 0	\$ 4,684,249	\$ 4,684,249	\$ 4,684,249	\$ 0

Administration and Regulation

General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
Professional Licensing and Reg. Professional Licensing Bureau	\$ 810,498	\$ 648,248	\$ 609,353	\$ -38,895	\$ 609,353	\$ 0
Utilities Division Utilities Division	\$ 0	\$ 0	\$ 7,327,796	\$ 7,327,796	\$ 7,327,796	\$ 0
Total Commerce, Dept. of	\$ 2,663,970	\$ 2,106,111	\$ 23,936,674	\$ 21,830,563	\$ 23,936,674	\$ 0
Governor						
Governor's Office Governor/Lt. Governor's Office	\$ 2,064,471	\$ 1,972,752	\$ 1,933,307	\$ -39,445	\$ 1,933,307	\$ 0
Administrative Rules Coordinator	127,167	123,490	121,020	-2,470	121,020	0
Terrace Hill Quarters	394,291	127,075	124,533	-2,542	124,533	0
National Governor's Association	70,783	70,783	70,783	0	70,783	0
State-Federal Relations	41,958	40,832	38,382	-2,450	38,382	0
Total Governor's Office	\$ 2,698,670	\$ 2,334,932	\$ 2,288,025	\$ -46,907	\$ 2,288,025	\$ 0
Governor Elect Expenses Governor Elect Expenses	\$ 0	\$ 10,000	\$ 0	\$ -10,000	\$ 0	\$ 0
Total Governor	\$ 2,698,670	\$ 2,344,932	\$ 2,288,025	\$ -56,907	\$ 2,288,025	\$ 0
Governor's Office of Drug Control Policy						
Office of Drug Control Policy Drug Policy Coordinator	\$ 313,531	\$ 346,854	\$ 326,043	\$ -20,811	\$ 326,043	\$ 0
Total Governor's Office of Drug Control Policy	\$ 313,531	\$ 346,854	\$ 326,043	\$ -20,811	\$ 326,043	\$ 0

Administration and Regulation

General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
<u>Human Rights, Dept. of</u>						
Human Rights, Department of						
Human Rights Administration	\$ 274,773	\$ 206,103	\$ 235,890	\$ 29,787	\$ 235,890	\$ 0
Community Advocacy and Services	0	1,124,247	1,056,792	-67,455	1,056,792	0
Asian and Pacific Islanders	120,087	0	0	0	0	0
Deaf Services	340,913	0	0	0	0	0
Persons with Disabilities	187,408	0	0	0	0	0
Latino Affairs	160,290	0	0	0	0	0
Status of Women	284,295	0	0	0	0	0
Status of African Americans	150,116	0	0	0	0	0
Criminal & Juvenile Justice	1,284,725	1,142,438	1,073,892	-68,546	1,073,892	0
Status of Native Americans	4,817	0	0	0	0	0
Total Human Rights, Dept. of	\$ 2,807,424	\$ 2,472,788	\$ 2,366,574	\$ -106,214	\$ 2,366,574	\$ 0
<u>Inspections & Appeals, Dept. of</u>						
Inspections and Appeals, Dept. of						
Child Advocacy Board	\$ 2,628,330	\$ 2,680,290	\$ 2,519,473	\$ -160,817	\$ 2,519,473	\$ 0
Employment Appeal Board	46,318	44,910	42,215	-2,695	42,215	0
Administration Division	1,804,510	1,646,848	1,611,061	-35,787	1,611,061	0
Administrative Hearings Division	609,585	589,333	553,973	-35,360	553,973	0
Investigations Division	1,307,666	1,243,233	1,168,639	-74,594	1,168,639	0
Health Facilities Division	2,011,845	3,790,148	3,562,739	-227,409	3,562,739	0
Total Inspections and Appeals, Dept. of	\$ 8,408,254	\$ 9,994,762	\$ 9,458,100	\$ -536,662	\$ 9,458,100	\$ 0
<u>Racing Commission</u>						
Racing Commission						
Pari-Mutuel Regulation	\$ 2,637,614	\$ 2,511,440	\$ 2,360,754	\$ -150,686	\$ 2,360,754	\$ 0
Riverboat Regulation	3,034,862	3,078,100	2,893,414	-184,686	2,893,414	0
Total Racing Commission	\$ 5,672,476	\$ 5,589,540	\$ 5,254,168	\$ -335,372	\$ 5,254,168	\$ 0
Total Inspections & Appeals, Dept. of	\$ 14,080,730	\$ 15,584,302	\$ 14,712,268	\$ -872,034	\$ 14,712,268	\$ 0
<u>Management, Dept. of</u>						
Management, Dept. of						
Department Operations	\$ 2,730,360	\$ 1,993,328	\$ 2,163,998	\$ 170,670	\$ 2,163,998	\$ 0
Grants Enterprise Management	0	170,670	0	-170,670	0	0
Total Management, Dept. of	\$ 2,730,360	\$ 2,163,998	\$ 2,163,998	\$ 0	\$ 2,163,998	\$ 0

Administration and Regulation

General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
Rebuild Iowa Office						
Rebuild Iowa Office						
Rebuild Iowa Office	\$ 178,449	\$ 623,576	\$ 0	\$ -623,576	\$ 0	\$ 0
Total Rebuild Iowa Office	\$ 178,449	\$ 623,576	\$ 0	\$ -623,576	\$ 0	\$ 0
Revenue, Dept. of						
Revenue, Dept. of						
Revenue, Department of	\$ 22,729,219	\$ 18,625,258	\$ 17,507,743	\$ -1,117,515	\$ 17,507,743	\$ 0
Revenue Examiners	0	316,719	297,716	-19,003	297,716	0
State Debt Coordinator	300,000	0	0	0	0	0
Total Revenue, Dept. of	\$ 23,029,219	\$ 18,941,977	\$ 17,805,459	\$ -1,136,518	\$ 17,805,459	\$ 0
Secretary of State						
Secretary of State						
Secretary of State - Operations	\$ 2,895,585	\$ 2,895,585	\$ 2,895,585	\$ 0	\$ 2,895,585	\$ 0
Redistricting	0	0	75,000	75,000	75,000	0
Total Secretary of State	\$ 2,895,585	\$ 2,895,585	\$ 2,970,585	\$ 75,000	\$ 2,970,585	\$ 0
Treasurer of State						
Treasurer of State						
Treasurer - General Office	\$ 854,289	\$ 854,289	\$ 854,289	\$ 0	\$ 854,289	\$ 0
Total Treasurer of State	\$ 854,289	\$ 854,289	\$ 854,289	\$ 0	\$ 854,289	\$ 0
Total Administration and Regulation	\$ 61,479,242	\$ 59,331,284	\$ 80,903,347	\$ 21,572,063	\$ 80,903,347	\$ 0

Agriculture and Natural Resources

General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
<u>Agriculture and Land Stewardship</u>						
Agriculture and Land Stewardship						
Administrative Division	\$ 16,872,308	\$ 16,872,308	\$ 16,872,308	\$ 0	\$ 16,872,308	\$ 0
Avian Influenza	-18,077	0	0	0	0	0
Total Agriculture and Land Stewardship	\$ 16,854,231	\$ 16,872,308	\$ 16,872,308	\$ 0	\$ 16,872,308	\$ 0
<u>Natural Resources, Dept. of</u>						
Natural Resources						
Natural Resources Operations	\$ 15,968,410	\$ 13,448,604	\$ 12,641,688	\$ -806,916	\$ 12,641,688	\$ 0
Redemption Center	-8,843	0	0	0	0	0
Total Natural Resources, Dept. of	\$ 15,959,567	\$ 13,448,604	\$ 12,641,688	\$ -806,916	\$ 12,641,688	\$ 0
<u>Regents, Board of</u>						
Regents, Board of						
ISU - Veterinary Diagnostic Laboratory	\$ 3,444,294	\$ 3,444,294	\$ 3,237,636	\$ -206,658	\$ 3,237,636	\$ 0
Total Regents, Board of	\$ 3,444,294	\$ 3,444,294	\$ 3,237,636	\$ -206,658	\$ 3,237,636	\$ 0
Total Agriculture and Natural Resources	\$ 36,258,092	\$ 33,765,206	\$ 32,751,632	\$ -1,013,574	\$ 32,751,632	\$ 0

Economic Development General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
<u>Cultural Affairs, Dept. of</u>						
Cultural Affairs, Dept. of						
Administration Division	\$ 212,069	\$ 193,418	\$ 181,813	\$ -11,605	\$ 181,813	\$ 0
Community Cultural Grants	273,500	273,500	257,090	-16,410	257,090	0
Historical Division	3,195,107	2,944,363	2,767,701	-176,662	2,767,701	0
Historic Sites	493,060	453,615	426,398	-27,217	426,398	0
Arts Division	1,023,712	993,366	933,764	-59,602	933,764	0
Great Places	214,869	206,195	193,823	-12,372	193,823	0
Archiving Former Governor's Papers	70,142	70,142	65,933	-4,209	65,933	0
Records Center Rent	199,816	227,243	227,243	0	227,243	0
Battle Flag Stabilization	0	0	60,000	60,000	60,000	0
Total Cultural Affairs, Dept. of	\$ 5,682,275	\$ 5,361,842	\$ 5,113,765	\$ -248,077	\$ 5,113,765	\$ 0
<u>Economic Development, Dept. of</u>						
Economic Development, Dept. of						
Economic Dev. Administration	\$ 1,826,046	\$ 1,669,019	\$ 1,568,878	\$ -100,141	\$ 1,568,878	\$ 0
Business Development	5,346,536	4,779,918	4,493,123	-286,795	4,493,123	0
Community Development Division	5,063,917	4,478,966	4,210,228	-268,738	4,210,228	0
World Food Prize	750,000	650,000	350,000	-300,000	350,000	0
Historic Preservation Challenge Grants	165,775	165,775	155,828	-9,947	155,828	0
Iowa Comm. Volunteer Ser.-Promise	112,500	109,716	103,133	-6,583	103,133	0
TSB Marketing and Compliance	-9,457	0	0	0	0	0
TSB Process Improvement & Admin.	-20,358	0	0	0	0	0
TSB Advocacy Centers	-79,308	0	0	0	0	0
Total Economic Development, Dept. of	\$ 13,155,651	\$ 11,853,394	\$ 10,881,190	\$ -972,204	\$ 10,881,190	\$ 0
<u>Regents, Board of</u>						
Regents, Board of						
ISU - Economic Development	\$ 2,475,983	\$ 2,575,983	\$ 2,421,424	\$ -154,559	\$ 2,421,424	\$ 0
SUI - Economic Development	222,372	222,372	209,030	-13,342	209,030	0
UNI - Economic Development	485,674	610,674	574,034	-36,640	574,034	0
Total Regents, Board of	\$ 3,184,029	\$ 3,409,029	\$ 3,204,488	\$ -204,541	\$ 3,204,488	\$ 0

Economic Development General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
<u>Iowa Workforce Development</u>						
Iowa Workforce Development						
IWD - Labor Services Division	\$ 3,395,440	\$ 3,139,752	\$ 2,951,367	\$ -188,385	\$ 2,951,367	\$ 0
IWD - Workers' Comp Division	2,595,768	2,412,540	2,267,788	-144,752	2,267,788	0
IWD Operations - Field Offices	10,795,474	10,326,640	9,707,042	-619,598	9,707,042	0
Offender Reentry Program	322,261	302,621	284,464	-18,157	284,464	0
Security Employee Training Program	13,033	12,711	11,948	-763	11,948	0
Employee Misclassification	450,000	480,274	451,458	-28,816	451,458	0
Statewide Standard Skills Assessment	-33,699	0	0	0	0	0
Total Iowa Workforce Development	\$ 17,538,277	\$ 16,674,538	\$ 15,674,067	\$ -1,000,471	\$ 15,674,067	\$ 0
<u>Public Employment Relations Board</u>						
Public Employment Relations						
PER Board - General Office	\$ 1,051,903	\$ 857,827	\$ 1,057,827	\$ 200,000	\$ 1,057,827	\$ 0
Total Public Employment Relations Board	\$ 1,051,903	\$ 857,827	\$ 1,057,827	\$ 200,000	\$ 1,057,827	\$ 0
<u>Iowa Finance Authority</u>						
Iowa Finance Authority						
Rent Subsidy Program	\$ 0	\$ 0	\$ 658,000	\$ 658,000	\$ 658,000	\$ 0
Council on Homelessness	4,500	0	0	0	0	0
Total Iowa Finance Authority	\$ 4,500	\$ 0	\$ 658,000	\$ 658,000	\$ 658,000	\$ 0
Total Economic Development	\$ 40,616,635	\$ 38,156,630	\$ 36,589,337	\$ -1,567,293	\$ 36,589,337	\$ 0

Education General Fund

	Actual FY 2010	Estimated FY 2011	Gov Rec FY 2012	Gov Rec FY12 vs FY 2011	Gov Rec FY 2013	Gov Rec FY13 vs Gov Rec FY12
	(1)	(2)	(3)	(4)	(5)	(6)
Blind, Dept. of the						
Blind, Dept. for the						
Department for the Blind	\$ 2,032,265	\$ 1,814,950	\$ 1,706,053	\$ -108,897	\$ 1,706,053	\$ 0
Total Blind, Dept. of the	\$ 2,032,265	\$ 1,814,950	\$ 1,706,053	\$ -108,897	\$ 1,706,053	\$ 0
College Aid Commission						
College Student Aid Comm.						
College Aid Commission	\$ 314,443	\$ 249,897	\$ 234,903	\$ -14,994	\$ 234,903	\$ 0
Iowa Grants	981,743	848,761	848,761	0	848,761	0
DSM University - Osteopathic Loans	91,668	79,251	79,251	0	79,251	0
DSM University - Physician Recruit.	281,539	270,448	270,448	0	270,448	0
National Guard Benefits Program	3,075,783	3,186,233	3,186,233	0	3,186,233	0
Teacher Shortage Forgivable Loan	394,454	421,016	421,016	0	421,016	0
All Iowa Opportunity Foster Care Grant Program	618,759	594,383	594,383	0	594,383	0
All Iowa Opportunity Scholarships	2,252,283	2,403,949	2,403,949	0	2,403,949	0
Nurse & Nurse Educator Loan Program	81,264	86,736	86,736	0	86,736	0
Barber & Cosmetology Tuition Grant Program	45,834	39,626	39,626	0	39,626	0
Tuition Grant Program - Standing	42,491,762	44,013,448	44,013,448	0	44,013,448	0
Tuition Grant - For-Profit	4,489,705	4,650,487	4,650,487	0	4,650,487	0
Vocational Technical Tuition Grant	2,261,662	2,413,959	2,413,959	0	2,413,959	0
Total College Aid Commission	\$ 57,380,899	\$ 59,258,194	\$ 59,243,200	\$ -14,994	\$ 59,243,200	\$ 0

Education General Fund

	Actual FY 2010	Estimated FY 2011	Gov Rec FY 2012	Gov Rec FY12 vs FY 2011	Gov Rec FY 2013	Gov Rec FY13 vs Gov Rec FY12
	(1)	(2)	(3)	(4)	(5)	(6)
Education, Dept. of						
Education, Dept. of						
Administration	\$ 7,266,578	\$ 6,403,236	\$ 6,019,042	\$ -384,194	\$ 6,019,042	\$ 0
Vocational Education Administration	524,479	449,276	422,319	-26,957	422,319	0
Vocational Education Secondary	2,427,229	2,590,675	2,435,234	-155,441	2,435,234	0
Food Service	2,039,462	2,121,058	1,993,795	-127,263	1,993,795	0
State Library	1,573,650	1,297,658	1,219,799	-77,859	1,219,799	0
State Library - Enrich Iowa	1,796,081	1,796,081	1,688,316	-107,765	1,688,316	0
State Library - Library Service Areas	1,405,989	1,078,622	1,013,905	-64,717	1,013,905	0
Empowerment Board - School Ready	6,729,907	5,729,907	5,386,113	-343,794	5,386,113	0
Family Support and Parent Education	13,693,096	13,153,653	12,364,434	-789,219	12,364,434	0
Empowerment Preschool Tuition Assistance	8,772,150	7,583,912	3,128,877	-4,455,035	3,128,877	0
Empowerment - Early Care, Health, Ed	-54,595	0	0	0	0	0
Special Ed. Services Birth to 3	1,398,874	1,721,400	1,618,116	-103,284	1,618,116	0
Statewide Voluntary Preschool	11,538,863	12,228,867	0	-12,228,867	0	0
Nonpublic Textbook Services	625,634	600,987	600,987	0	600,987	0
Administrator Mentoring	203,160	195,157	183,448	-11,709	183,448	0
Model Core Curriculum	1,979,540	1,901,556	0	-1,901,556	0	0
Student Achievement/Teacher Quality	7,614,750	6,817,433	6,408,387	-409,046	6,408,387	0
Jobs For America's Grads	540,000	0	540,000	540,000	540,000	0
Educational Expenses for American Indians	90,000	0	0	0	0	0
K-12 Management Information System	230,000	0	0	0	0	0
Senior Year Plus	-10	0	0	0	0	0
Comm College - Northeast Iowa (I)	0	7,589,572	0	-7,589,572	0	0
Comm College - North Iowa Area (II)	0	8,121,839	0	-8,121,839	0	0
Comm College - Iowa Lakes (III)	0	7,478,622	0	-7,478,622	0	0
Comm College - Northwest (IV)	0	3,672,598	0	-3,672,598	0	0
Comm College - Iowa Central (V)	0	8,391,198	0	-8,391,198	0	0
Comm College - Iowa Valley (VI)	0	7,152,344	0	-7,152,344	0	0
Comm College - Hawkeye (VII)	0	10,650,184	0	-10,650,184	0	0
Comm College - Eastern Iowa (IX)	0	13,247,344	0	-13,247,344	0	0
Comm College - Kirkwood (X)	0	23,304,445	0	-23,304,445	0	0
Comm College - Des Moines Area (XI)	0	23,465,054	0	-23,465,054	0	0
Comm College - Western Iowa Tech (XII)	0	8,697,470	0	-8,697,470	0	0
Comm College - Iowa Western (XIII)	0	8,938,972	0	-8,938,972	0	0
Comm College - Southwestern (XIV)	0	3,728,128	0	-3,728,128	0	0
Comm College - Indian Hills (XV)	0	11,686,592	0	-11,686,592	0	0
Comm College - Southeastern (XVI)	0	6,701,549	0	-6,701,549	0	0
Community Colleges General Aid	148,754,232	0	144,412,677	144,412,677	144,412,677	0
Community College Salaries - Past Years	825,012	804,597	0	-804,597	0	0
Comm College Interpreters for Deaf	180,000	0	0	0	0	0
Preschool Program	0	0	43,600,000	43,600,000	43,600,000	0
Total Education, Dept. of	\$ 220,154,081	\$ 219,299,986	\$ 233,035,449	\$ 13,735,463	\$ 233,035,449	\$ 0

Education General Fund

	Actual FY 2010	Estimated FY 2011	Gov Rec FY 2012	Gov Rec FY12 vs FY 2011	Gov Rec FY 2013	Gov Rec FY13 vs Gov Rec FY12
	(1)	(2)	(3)	(4)	(5)	(6)
Vocational Rehabilitation						
Vocational Rehabilitation	\$ 4,639,957	\$ 4,763,168	\$ 4,477,378	\$ -285,790	\$ 4,477,378	\$ 0
Independent Living	45,967	41,976	39,457	-2,519	39,457	0
Farmers with Disabilities	97,200	0	0	0	0	0
Entrepreneurs with Disabilities Program	162,531	156,128	146,760	-9,368	146,760	0
Independent Living Center Grant	45,000	43,227	40,633	-2,594	40,633	0
Total Vocational Rehabilitation	\$ 4,990,655	\$ 5,004,499	\$ 4,704,228	\$ -300,271	\$ 4,704,228	\$ 0
Iowa Public Television						
Iowa Public Television	\$ 8,074,514	\$ 7,138,316	\$ 6,710,017	\$ -428,299	\$ 6,710,017	\$ 0
Regional Telecom. Councils	1,108,864	1,065,180	1,001,269	-63,911	1,001,269	0
Total Iowa Public Television	\$ 9,183,378	\$ 8,203,496	\$ 7,711,286	\$ -492,210	\$ 7,711,286	\$ 0
Total Education, Dept. of	\$ 234,328,114	\$ 232,507,981	\$ 245,450,963	\$ 12,942,982	\$ 245,450,963	\$ 0

Education

General Fund

	Actual FY 2010	Estimated FY 2011	Gov Rec FY 2012	Gov Rec FY12 vs FY 2011	Gov Rec FY 2013	Gov Rec FY13 vs Gov Rec FY12
	(1)	(2)	(3)	(4)	(5)	(6)
<u>Regents, Board of</u>						
Regents, Board of						
Regent Board Office	\$ 1,105,123	\$ 1,105,123	\$ 1,038,816	\$ -66,307	\$ 1,038,816	\$ 0
GRA - SW Iowa Regents Resource Ctr	90,766	90,766	85,320	-5,446	85,320	0
GRA - Tri State Graduate Center	69,110	69,110	64,963	-4,147	64,963	0
GRA - Quad Cities Graduate Center	134,665	134,665	126,585	-8,080	126,585	0
IPR - Iowa Public Radio	406,318	406,318	381,939	-24,379	381,939	0
University of Iowa - General	226,306,403	217,638,034	204,579,752	-13,058,282	204,579,752	0
SUI - Oakdale Campus	2,268,925	2,268,925	2,132,789	-136,136	2,132,789	0
SUI - Hygienic Laboratory	3,669,943	3,669,943	3,449,746	-220,197	3,449,746	0
SUI - Family Practice Program	1,855,628	1,855,628	1,744,290	-111,338	1,744,290	0
SUI - Specialized Children Health Services	684,297	684,297	643,239	-41,058	643,239	0
SUI - Iowa Cancer Registry	154,666	154,666	145,386	-9,280	145,386	0
SUI - Substance Abuse Consortium	57,621	57,621	54,164	-3,457	54,164	0
SUI - Biocatalysis	750,990	750,990	705,931	-45,059	705,931	0
SUI - Primary Health Care	673,375	673,375	632,972	-40,403	632,972	0
SUI - Iowa Birth Defects Registry	39,730	39,730	37,346	-2,384	37,346	0
SUI - Iowa Nonprofit Resource Center	168,662	168,662	158,542	-10,120	158,542	0
Iowa State University - General	177,328,346	170,536,017	160,303,856	-10,232,161	160,303,856	0
ISU - Agricultural Experiment Station	29,170,840	29,170,840	27,420,590	-1,750,250	27,420,590	0
ISU - Cooperative Extension	18,612,391	18,612,391	17,495,648	-1,116,743	17,495,648	0
ISU - Leopold Center	412,388	412,388	387,645	-24,743	387,645	0
ISU - Livestock Disease Research	179,356	179,356	168,595	-10,761	168,595	0
University of Northern Iowa - General	80,638,563	77,549,809	72,896,820	-4,652,989	72,896,820	0
UNI - Recycling and Reuse Center	181,858	181,858	170,947	-10,911	170,947	0
UNI - Math and Science Collaborative	3,250,549	1,800,000	1,692,000	-108,000	1,692,000	0
UNI - Real Estate Education Program	130,022	130,022	122,221	-7,801	122,221	0
UNI - Research Dev. School Infra. Study	31,500	0	0	0	0	0
Iowa School for the Deaf	9,263,866	8,679,964	8,159,166	-520,798	8,159,166	0
Iowa Braille and Sight Saving School	5,255,153	4,917,362	4,622,320	-295,042	4,622,320	0
ISD/IBS - Tuition and Transportation	12,206	12,206	11,474	-732	11,474	0
ISD/IBS - Licensed Classroom Teachers	85,140	85,140	80,032	-5,108	80,032	0
Total Regents, Board of	\$ 562,988,400	\$ 542,035,206	\$ 509,513,094	\$ -32,522,112	\$ 509,513,094	\$ 0
Total Education	\$ 856,729,678	\$ 835,616,331	\$ 815,913,310	\$ -19,703,021	\$ 815,913,310	\$ 0

Health and Human Services

General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
<u>Aging, Dept. on</u>						
Aging, Dept. on						
Aging Programs	\$ 4,462,407	\$ 4,395,314	\$ 12,109,091	\$ 7,713,777	\$ 12,109,091	\$ 0
Total Aging, Dept. on	\$ 4,462,407	\$ 4,395,314	\$ 12,109,091	\$ 7,713,777	\$ 12,109,091	\$ 0
<u>Public Health, Dept. of</u>						
Public Health, Dept. of						
Addictive Disorders	\$ 28,414,782	\$ 26,715,157	\$ 26,217,590	\$ -497,567	\$ 26,217,590	\$ 0
Healthy Children and Families	2,353,517	2,540,218	2,451,905	-88,313	2,451,905	0
Chronic Conditions	2,802,255	3,324,548	3,139,175	-185,373	3,139,175	0
Community Capacity	3,728,162	5,045,832	5,097,708	51,876	5,097,708	0
Elderly Wellness	8,345,779	7,400,906	7,336,142	-64,764	7,336,142	0
Environmental Hazards	965,950	834,466	813,777	-20,689	813,777	0
Infectious Diseases	1,605,967	1,380,064	1,345,847	-34,217	1,345,847	0
Public Protection	3,236,235	3,145,247	2,956,532	-188,715	2,956,532	0
Resource Management	956,265	871,866	819,554	-52,312	819,554	0
Total Public Health, Dept. of	\$ 52,408,912	\$ 51,258,304	\$ 50,178,230	\$ -1,080,074	\$ 50,178,230	\$ 0
<u>Human Services, Dept. of</u>						
General Administration						
General Administration	\$ 13,727,271	\$ 14,646,745	\$ 14,646,745	\$ 0	\$ 14,646,745	\$ 0
Field Operations						
Field Operations	\$ 57,410,144	\$ 46,304,525	\$ 52,939,921	\$ 6,635,396	\$ 52,939,921	\$ 0
Child Support Recoveries	12,078,414	10,899,564	12,811,565	1,912,001	12,811,565	0
Total Field Operations	\$ 69,488,558	\$ 57,204,089	\$ 65,751,486	\$ 8,547,397	\$ 65,751,486	\$ 0
Toledo Juvenile Home						
Toledo Juvenile Home	\$ 6,079,283	\$ 7,041,917	\$ 7,977,599	\$ 935,682	\$ 7,977,599	\$ 0
Licensed Classroom Teachers	103,950	91,150	91,150	0	91,150	0
Total Toledo Juvenile Home	\$ 6,183,233	\$ 7,133,067	\$ 8,068,749	\$ 935,682	\$ 8,068,749	\$ 0
Eldora Training School						
Eldora Training School	\$ 9,646,008	\$ 9,915,196	\$ 10,315,196	\$ 400,000	\$ 10,315,196	\$ 0
Cherokee CCUSO						
Civil Commitment Unit for Sexual Offenders	\$ 6,174,184	\$ 6,425,131	\$ 7,225,131	\$ 800,000	\$ 7,225,131	\$ 0

Health and Human Services

General Fund

	Actual FY 2010	Estimated FY 2011	Gov Rec FY 2012	Gov Rec FY12 vs FY 2011	Gov Rec FY 2013	Gov Rec FY13 vs Gov Rec FY12
	(1)	(2)	(3)	(4)	(5)	(6)
Cherokee						
Cherokee MHI	\$ 4,892,468	\$ 2,802,494	\$ 5,321,979	\$ 2,519,485	\$ 5,321,979	\$ 0
Clarinda						
Clarinda MHI	\$ 5,604,601	\$ 5,393,175	\$ 6,239,698	\$ 846,523	\$ 6,239,698	\$ 0
Independence						
Independence MHI	\$ 8,553,210	\$ 7,196,279	\$ 9,843,497	\$ 2,647,218	\$ 9,843,497	\$ 0
Mt Pleasant						
Mt Pleasant MHI	\$ 1,614,663	\$ 647,029	\$ 697,029	\$ 50,000	\$ 697,029	\$ 0
Glenwood						
Glenwood Resource Center	\$ 15,808,438	\$ 13,747,086	\$ 18,557,993	\$ 4,810,907	\$ 18,557,993	\$ 0
Woodward						
Woodward Resource Center	\$ 9,786,280	\$ 8,538,466	\$ 12,905,384	\$ 4,366,918	\$ 12,905,384	\$ 0
Assistance						
Family Investment Program/JOBS	\$ 31,133,430	\$ 31,046,534	\$ 51,421,027	\$ 20,374,493	\$ 54,466,729	\$ 3,045,702
State Supplementary Assistance	16,457,833	18,259,235	16,850,747	-1,408,488	18,259,235	1,408,488
Medical Assistance	590,459,096	393,683,227	921,302,419	527,619,192	1,001,190,811	79,888,392
State Children's Health Insurance	13,166,847	23,637,040	25,394,269	1,757,229	34,169,694	8,775,425
Health Insurance Premium Payment	457,210	349,011	0	-349,011	0	0
Medical Contracts	12,286,353	8,961,805	10,773,844	1,812,039	11,051,981	278,137
MH/DD Growth Factor	48,697,893	48,697,893	48,697,893	0	48,697,893	0
MH/DD Community Services	14,211,100	14,211,100	14,211,100	0	14,211,100	0
Family Support Subsidy	1,522,998	1,167,998	1,167,998	0	1,167,998	0
Connors Training	33,622	33,622	33,622	0	33,622	0
Volunteers	84,660	84,660	84,660	0	84,660	0
Medical Assistance, Hawk-i, Hawk-i Expansion	10,049,532	10,049,532	10,049,532	0	10,049,532	0
Family Planning	-45,654	0	0	0	0	0
Pregnancy Counseling	71,688	0	0	0	0	0
Child Care Assistance	32,547,464	31,637,662	59,125,551	27,487,889	63,895,164	4,769,613
MI/MR/DD State Cases	10,108,581	11,295,207	12,169,482	874,275	12,169,482	0
State Mental Health Systems	0	0	275,189	275,189	275,189	0
Adoption Subsidy	31,395,307	31,856,896	36,697,591	4,840,695	37,168,999	471,408
Child and Family Services	84,032,306	77,865,550	82,219,974	4,354,424	82,219,974	0
Total Assistance	\$ 896,670,266	\$ 702,836,972	\$ 1,290,474,898	\$ 587,637,926	\$ 1,389,112,063	\$ 98,637,165
Total Human Services, Dept. of	\$ 1,048,149,180	\$ 836,485,729	\$ 1,450,047,785	\$ 613,562,056	\$ 1,548,684,950	\$ 98,637,165

Health and Human Services

General Fund

	Actual FY 2010	Estimated FY 2011	Gov Rec FY 2012	Gov Rec FY12 vs FY 2011	Gov Rec FY 2013	Gov Rec FY13 vs Gov Rec FY12
	(1)	(2)	(3)	(4)	(5)	(6)
<u>Veterans Affairs, Dept. of</u>						
Veterans Affairs, Department of						
General Administration	\$ 960,453	\$ 929,608	\$ 873,832	\$ -55,776	\$ 873,832	\$ 0
War Orphans Educational Assistance	12,731	12,416	12,416	0	12,416	0
Injured Veterans Grant Program	-128,145	0	0	0	0	0
Veterans County Grants	990,000	900,000	990,000	90,000	990,000	0
Total Veterans Affairs, Department of	\$ 1,835,039	\$ 1,842,024	\$ 1,876,248	\$ 34,224	\$ 1,876,248	\$ 0
<u>Veterans Affairs, Dept. of</u>						
Iowa Veterans Home	\$ 9,630,846	\$ 8,952,151	\$ 10,208,700	\$ 1,256,549	\$ 11,509,828	\$ 1,301,128
Total Veterans Affairs, Dept. of	\$ 11,465,885	\$ 10,794,175	\$ 12,084,948	\$ 1,290,773	\$ 13,386,076	\$ 1,301,128
Total Health and Human Services	\$ 1,116,486,384	\$ 902,933,522	\$ 1,524,420,054	\$ 621,486,532	\$ 1,624,358,347	\$ 99,938,293

Justice System

General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
<u>Justice, Department of</u>						
Justice, Dept. of						
General Office A.G.	\$ 7,732,930	\$ 7,792,930	\$ 7,792,930	\$ 0	\$ 7,792,930	\$ 0
Victim Assistance Grants	3,060,000	3,060,000	2,876,400	-183,600	2,876,400	0
Legal Services Poverty Grants	1,759,171	1,930,671	1,814,831	-115,840	1,814,831	0
Total Justice, Dept. of	\$ 12,552,101	\$ 12,783,601	\$ 12,484,161	\$ -299,440	\$ 12,484,161	\$ 0
Consumer Advocate						
Consumer Advocate	\$ 0	\$ 0	\$ 3,136,163	\$ 3,136,163	\$ 3,136,163	\$ 0
Total Justice, Department of	\$ 12,552,101	\$ 12,783,601	\$ 15,620,324	\$ 2,836,723	\$ 15,620,324	\$ 0
<u>Civil Rights Commission</u>						
Civil Rights Commission						
Civil Rights Commission	\$ 1,379,861	\$ 1,335,282	\$ 1,297,069	\$ -38,213	\$ 1,297,069	\$ 0
Total Civil Rights Commission	\$ 1,379,861	\$ 1,335,282	\$ 1,297,069	\$ -38,213	\$ 1,297,069	\$ 0
<u>Corrections, Dept. of</u>						
CBC District 1						
CBC District I	\$ 12,028,965	\$ 11,526,745	\$ 12,020,098	\$ 493,353	\$ 12,020,098	\$ 0
CBC District 2						
CBC District II	\$ 10,294,859	\$ 9,976,036	\$ 10,336,948	\$ 360,912	\$ 10,336,948	\$ 0
CBC District 3						
CBC District III	\$ 5,363,652	\$ 5,280,086	\$ 5,599,765	\$ 319,679	\$ 5,599,765	\$ 0
CBC District 4						
CBC District IV	\$ 5,255,617	\$ 5,222,288	\$ 5,391,355	\$ 169,067	\$ 5,391,355	\$ 0
CBC District 5						
CBC District V	\$ 18,140,442	\$ 17,683,492	\$ 18,742,129	\$ 1,058,637	\$ 18,742,129	\$ 0
CBC District 6						
CBC District VI	\$ 12,711,127	\$ 12,249,424	\$ 13,112,563	\$ 863,139	\$ 13,112,563	\$ 0
CBC District 7						
CBC District VII	\$ 6,461,918	\$ 6,227,383	\$ 6,492,814	\$ 265,431	\$ 6,492,814	\$ 0

Justice System

General Fund

	Actual FY 2010	Estimated FY 2011	Gov Rec FY 2012	Gov Rec FY12 vs FY 2011	Gov Rec FY 2013	Gov Rec FY13 vs Gov Rec FY12
	(1)	(2)	(3)	(4)	(5)	(6)
CBC District 8						
CBC District VIII	\$ 6,792,677	\$ 6,553,064	\$ 6,731,055	\$ 177,991	\$ 6,731,055	\$ 0
Central Office						
Corrections Administration	\$ 4,329,043	\$ 4,126,852	\$ 4,835,542	\$ 708,690	\$ 4,835,542	\$ 0
Iowa Corrections Offender Network	381,928	424,364	424,364	0	424,364	0
County Confinement	775,092	775,092	775,092	0	775,092	0
Federal Prisoners/Contractual	215,470	239,411	239,411	0	239,411	0
Corrections Education	1,363,707	1,558,109	2,308,109	750,000	2,308,109	0
Hepatitis Treatment And Education	167,881	167,881	167,881	0	167,881	0
Mental Health/Substance Abuse	22,319	22,319	22,319	0	22,319	0
Total Central Office	\$ 7,255,440	\$ 7,314,028	\$ 8,772,718	\$ 1,458,690	\$ 8,772,718	\$ 0
Fort Madison						
Ft. Madison Institution	\$ 37,767,271	\$ 36,533,518	\$ 41,031,283	\$ 4,497,765	\$ 41,031,283	\$ 0
Anamosa						
Anamosa Institution	\$ 28,815,684	\$ 28,270,794	\$ 31,985,974	\$ 3,715,180	\$ 31,985,974	\$ 0
Oakdale						
Oakdale Institution	\$ 55,432,247	\$ 52,614,899	\$ 55,600,610	\$ 2,985,711	\$ 55,600,610	\$ 0
Newton						
Newton Institution	\$ 25,756,235	\$ 24,599,293	\$ 25,958,757	\$ 1,359,464	\$ 25,958,757	\$ 0
Mt Pleasant						
Mt. Pleasant Inst.	\$ 24,910,544	\$ 24,191,645	\$ 25,917,815	\$ 1,726,170	\$ 25,917,815	\$ 0
Rockwell City						
Rockwell City Institution	\$ 8,561,800	\$ 8,666,658	\$ 9,316,466	\$ 649,808	\$ 9,316,466	\$ 0
Clarinda						
Clarinda Institution	\$ 21,530,698	\$ 21,835,677	\$ 24,639,518	\$ 2,803,841	\$ 24,639,518	\$ 0
Mitchellville						
Mitchellville Institution	\$ 14,422,531	\$ 14,779,174	\$ 15,615,374	\$ 836,200	\$ 15,615,374	\$ 0
Fort Dodge						
Ft. Dodge Institution	\$ 27,199,132	\$ 27,148,125	\$ 29,062,235	\$ 1,914,110	\$ 29,062,235	\$ 0
Total Corrections, Dept. of	\$ 328,700,839	\$ 320,672,329	\$ 346,327,477	\$ 25,655,148	\$ 346,327,477	\$ 0

Justice System General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
<u>Inspections & Appeals, Dept. of</u>						
Public Defender						
Indigent Defense Appropriation	\$ 32,508,247	\$ 15,680,929	\$ 31,680,929	\$ 16,000,000	\$ 31,680,929	\$ 0
Public Defender	19,568,864	21,531,682	24,083,182	2,551,500	24,083,182	0
Total Inspections & Appeals, Dept. of	\$ 52,077,111	\$ 37,212,611	\$ 55,764,111	\$ 18,551,500	\$ 55,764,111	\$ 0
<u>Judicial Branch</u>						
Judicial Branch						
Judicial Branch	\$ 148,811,822	\$ 148,811,822	\$ 157,700,609	\$ 8,888,787	\$ 157,700,609	\$ 0
Jury & Witness (GF) to Revolving Fund (0043)	0	1,500,000	3,700,000	2,200,000	3,700,000	0
Total Judicial Branch	\$ 148,811,822	\$ 150,311,822	\$ 161,400,609	\$ 11,088,787	\$ 161,400,609	\$ 0
<u>Law Enforcement Academy</u>						
Law Enforcement Academy	\$ 1,049,430	\$ 849,147	\$ 868,698	\$ 19,551	\$ 868,698	\$ 0
Total Law Enforcement Academy	\$ 1,049,430	\$ 849,147	\$ 868,698	\$ 19,551	\$ 868,698	\$ 0
<u>Parole, Board of</u>						
Parole Board						
Parole Board	\$ 1,045,259	\$ 969,043	\$ 1,053,835	\$ 84,792	\$ 1,053,835	\$ 0
Total Parole, Board of	\$ 1,045,259	\$ 969,043	\$ 1,053,835	\$ 84,792	\$ 1,053,835	\$ 0
<u>Public Defense, Dept. of</u>						
Public Defense, Dept. of						
Public Defense, Department of	\$ 6,150,483	\$ 5,879,832	\$ 5,527,042	\$ -352,790	\$ 5,527,042	\$ 0
Emergency Management Division						
Homeland Security & Emer. Mgmt.	\$ 1,895,921	\$ 1,954,125	\$ 1,836,877	\$ -117,248	\$ 1,836,877	\$ 0
Total Public Defense, Dept. of	\$ 8,046,404	\$ 7,833,957	\$ 7,363,919	\$ -470,038	\$ 7,363,919	\$ 0

Justice System

General Fund

	Actual FY 2010	Estimated FY 2011	Gov Rec FY 2012	Gov Rec FY12 vs FY 2011	Gov Rec FY 2013	Gov Rec FY13 vs Gov Rec FY12
	(1)	(2)	(3)	(4)	(5)	(6)
<u>Public Safety, Department of</u>						
Public Safety, Dept. of						
DPS-POR Unfunded Liabilities Until 85 Percent	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000
POR Permissive Service Credit	0	135,000	0	-135,000	0	0
Public Safety - Department Wide Duties	1,419,288	0	0	0	0	0
Public Safety Administration	3,952,071	3,732,075	4,007,075	275,000	4,007,075	0
Public Safety DCI	19,012,743	12,208,931	12,533,931	325,000	12,533,931	0
DCI - Crime Lab Equipment/Training	302,345	302,345	302,345	0	302,345	0
Public Safety Undercover Funds	109,042	109,042	109,042	0	109,042	0
Narcotics Enforcement	5,747,647	6,204,884	6,429,884	225,000	6,429,884	0
DPS Fire Marshal	3,590,003	4,168,707	4,298,707	130,000	4,298,707	0
Iowa State Patrol	45,061,285	46,505,764	51,903,233	5,397,469	51,903,233	0
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0	279,517	0
Fire Fighter Training	612,255	612,255	575,520	-36,735	575,520	0
Total Public Safety, Department of	\$ 80,086,196	\$ 74,258,520	\$ 80,439,254	\$ 6,180,734	\$ 85,439,254	\$ 5,000,000
Total Justice System	\$ 633,749,023	\$ 606,226,312	\$ 670,135,296	\$ 63,908,984	\$ 675,135,296	\$ 5,000,000

Transportation, Infrastructure, and Capitals

General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
<u>Transportation, Dept. of</u>						
Transportation, Dept. of Commercial Service Airports	\$ 1,350,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Transportation, Dept. of	\$ 1,350,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Transportation, Infrastructure, and Capitals	\$ 1,350,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Unassigned Standings

General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
<u>Administrative Services, Dept. of</u>						
Administrative Services						
Volunteer EMS Provider Death Benefit	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>State Accounting Trust Accounts</u>						
Federal Cash Management - Standing	\$ 15,725	\$ 356,587	\$ 356,587	\$ 0	\$ 356,587	\$ 0
Unemployment Compensation - Standing	1,886,595	440,371	440,371	0	440,371	0
Municipal Fire & Police Retirement	2,253,158	1,500,000	750,000	-750,000	0	-750,000
Total State Accounting Trust Accounts	\$ 4,155,479	\$ 2,296,958	\$ 1,546,958	\$ -750,000	\$ 796,958	\$ -750,000
Total Administrative Services, Dept. of	\$ 4,255,479	\$ 2,296,958	\$ 1,546,958	\$ -750,000	\$ 796,958	\$ -750,000
<u>Corrections, Dept. of</u>						
Central Office						
State Cases Court Costs	\$ 0	\$ 59,733	\$ 59,733	\$ 0	\$ 59,733	\$ 0
Total Corrections, Dept. of	\$ 0	\$ 59,733	\$ 59,733	\$ 0	\$ 59,733	\$ 0
<u>Cultural Affairs, Dept. of</u>						
Cultural Affairs, Dept. of						
County Endowment Funding - DCA Grants	\$ 443,300	\$ 443,300	\$ 416,702	\$ -26,598	\$ 416,702	\$ 0
Total Cultural Affairs, Dept. of	\$ 443,300	\$ 443,300	\$ 416,702	\$ -26,598	\$ 416,702	\$ 0
<u>Economic Development, Dept. of</u>						
Economic Development, Dept. of						
Tourism marketing - Adjusted Gross Receipts	\$ 862,028	\$ 862,028	\$ 810,306	\$ -51,722	\$ 810,306	\$ 0
Total Economic Development, Dept. of	\$ 862,028	\$ 862,028	\$ 810,306	\$ -51,722	\$ 810,306	\$ 0
<u>Education, Dept. of</u>						
Education, Dept. of						
Child Development	\$ 11,493,891	\$ 11,493,891	\$ 6,204,258	\$ -5,289,633	\$ 6,204,258	\$ 0
State Foundation School Aid	2,143,149,162	2,446,109,988	2,572,419,948	126,309,960	2,580,719,948	8,300,000
Transportation Of Nonpublic Pu	7,060,931	7,060,931	7,060,931	0	7,060,931	0
Total Education, Dept. of	\$ 2,161,703,984	\$ 2,464,664,810	\$ 2,585,685,137	\$ 121,020,327	\$ 2,593,985,137	\$ 8,300,000

Unassigned Standings

General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
<u>Energy Independence</u>						
Office of Energy Independence						
Iowa Power Fund	\$ 21,600,000	\$ 19,583,025	\$ 0	\$ -19,583,025	\$ 0	\$ 0
Total Energy Independence	\$ 21,600,000	\$ 19,583,025	\$ 0	\$ -19,583,025	\$ 0	\$ 0
<u>Executive Council</u>						
Executive Council						
Court Costs	\$ 82,212	\$ 59,772	\$ 59,772	\$ 0	\$ 59,772	\$ 0
Public Improvements	35,756	39,848	39,848	0	39,848	0
Performance Of Duty	-182,771	1,800,000	38,712,105	36,912,105	39,128,857	416,752
Drainage Assessment	65,867	20,227	20,227	0	20,227	0
Total Executive Council	\$ 1,064	\$ 1,919,847	\$ 38,831,952	\$ 36,912,105	\$ 39,248,704	\$ 416,752
<u>Legislative Branch</u>						
House of Representatives						
House	\$ 0	\$ 9,311,496	\$ 11,076,675	\$ 1,765,179	\$ 11,076,675	\$ 0
Senate						
Senate	\$ 0	\$ 6,246,519	\$ 7,423,962	\$ 1,177,443	\$ 7,423,962	\$ 0
Joint Expenses of Legislature						
Joint Legislative Expenses	\$ 0	\$ 1,026,432	\$ 1,219,910	\$ 193,478	\$ 1,219,910	\$ 0
Citizens' Aide, Office of						
Citizens Aide	\$ 0	\$ 1,515,638	\$ 1,801,330	\$ 285,692	\$ 1,801,330	\$ 0
Legislative Services Agency						
International Relations Account	\$ 0	\$ 10,000	\$ 0	\$ -10,000	\$ 10,000	\$ 10,000
Legislative Services Agency	0	11,969,952	14,228,124	2,258,172	14,228,124	0
Legislative Branch	31,508,677	0	0	0	0	0
Total Legislative Services Agency	\$ 31,508,677	\$ 11,979,952	\$ 14,228,124	\$ 2,248,172	\$ 14,238,124	\$ 10,000
Total Legislative Branch	\$ 31,508,677	\$ 30,080,037	\$ 35,750,001	\$ 5,669,964	\$ 35,760,001	\$ 10,000

Unassigned Standings

General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
Governor						
Governor's Office						
Interstate Extradition	\$ 0	\$ 3,032	\$ 3,032	\$ 0	\$ 3,032	\$ 0
Total Governor	<u>\$ 0</u>	<u>\$ 3,032</u>	<u>\$ 3,032</u>	<u>\$ 0</u>	<u>\$ 3,032</u>	<u>\$ 0</u>
Public Health, Dept. of						
Public Health, Dept. of						
Iowa Registry for Congenital & Inherited Disorders	\$ 182,044	\$ 182,044	\$ 171,121	\$ -10,923	\$ 171,121	\$ 0
Total Public Health, Dept. of	<u>\$ 182,044</u>	<u>\$ 182,044</u>	<u>\$ 171,121</u>	<u>\$ -10,923</u>	<u>\$ 171,121</u>	<u>\$ 0</u>
Human Services, Dept. of						
General Administration						
Commission of Inquiry	\$ 1,394	\$ 1,394	\$ 1,394	\$ 0	\$ 1,394	\$ 0
Non Resident Transfers	67	67	67	0	67	0
Non Resident Commitment Mental Illness	142,802	142,802	142,802	0	142,802	0
Total General Administration	<u>\$ 144,263</u>	<u>\$ 144,263</u>	<u>\$ 144,263</u>	<u>\$ 0</u>	<u>\$ 144,263</u>	<u>\$ 0</u>
Assistance						
MH Property Tax Relief	\$ 83,879,911	\$ 81,199,911	\$ 81,199,911	\$ 0	\$ 81,199,911	\$ 0
Child Abuse Prevention	174,076	217,772	217,772	0	217,772	0
Total Assistance	<u>\$ 84,053,987</u>	<u>\$ 81,417,683</u>	<u>\$ 81,417,683</u>	<u>\$ 0</u>	<u>\$ 81,417,683</u>	<u>\$ 0</u>
Total Human Services, Dept. of	<u>\$ 84,198,250</u>	<u>\$ 81,561,946</u>	<u>\$ 81,561,946</u>	<u>\$ 0</u>	<u>\$ 81,561,946</u>	<u>\$ 0</u>
Management, Dept. of						
Management, Dept. of						
Special Olympics Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	\$ 50,000	\$ 0
Appeal Board Claims	8,713,944	3,586,307	3,586,307	0	3,586,307	0
Economic Emergency Fund Appropriation	45,327,400	0	0	0	0	0
Property Tax Credit Fund	91,256,037	91,256,037	0	-91,256,037	0	0
Total Management, Dept. of	<u>\$ 145,347,381</u>	<u>\$ 94,892,344</u>	<u>\$ 3,636,307</u>	<u>\$ -91,256,037</u>	<u>\$ 3,636,307</u>	<u>\$ 0</u>

Unassigned Standings

General Fund

	Actual FY 2010 (1)	Estimated FY 2011 (2)	Gov Rec FY 2012 (3)	Gov Rec FY12 vs FY 2011 (4)	Gov Rec FY 2013 (5)	Gov Rec FY13 vs Gov Rec FY12 (6)
Public Defense, Dept. of						
Public Defense, Dept. of Compensation and Expense	\$ 326,441	\$ 344,644	\$ 344,644	\$ 0	\$ 344,644	\$ 0
Total Public Defense, Dept. of	\$ 326,441	\$ 344,644	\$ 344,644	\$ 0	\$ 344,644	\$ 0
Revenue, Dept. of						
Revenue, Dept. of						
Ag Land Tax Credit - GF	\$ 0	\$ 0	\$ 32,395,131	\$ 32,395,131	\$ 32,395,131	\$ 0
Homestead Tax Credit Aid - GF	0	0	87,745,387	87,745,387	87,745,387	0
Elderly & Disabled Tax Credit - GF	0	0	23,400,000	23,400,000	23,400,000	0
Elderly and Disabled Tax Credit	1,426,000	0	0	0	0	0
Printing Cigarette Stamps	107,529	124,652	124,652	0	124,652	0
Tobacco Reporting Requirements	19,591	19,591	18,416	-1,175	18,416	0
Refund Income Corp & Franchise Sale	0	0	0	0	0	0
Military Service Tax Refunds	0	0	2,400,000	2,400,000	2,400,000	0
Total Revenue, Dept. of	\$ 1,553,120	\$ 144,243	\$ 146,083,586	\$ 145,939,343	\$ 146,083,586	\$ 0
Treasurer of State						
Treasurer of State						
Health Care Trust Fund Transfer	\$ 106,016,400	\$ 106,016,400	\$ 106,016,400	\$ 0	\$ 106,016,400	\$ 0
Total Treasurer of State	\$ 106,016,400	\$ 106,016,400	\$ 106,016,400	\$ 0	\$ 106,016,400	\$ 0
Total Unassigned Standings	\$ 2,557,998,168	\$ 2,803,054,391	\$ 3,000,917,825	\$ 197,863,434	\$ 3,008,894,577	\$ 7,976,752

Rebuild Iowa Infrastructure Fund (RIIF)

Current Law FY 2012 and FY 2013 show appropriations from previously enacted and standing appropriations

	Current Law FY 2011	Gov. Rec. Adj. FY 2011	Current Law FY 2012	Gov. Rec. FY 2012	Current Law FY 2013	Gov. Rec. FY 2013
Resources						
Balance Forward	\$ 6,325,200	\$ 6,325,200	\$ 7,575,338	\$ 9,003,186	\$ 0	\$ 56,285
Wagering Taxes and Related License Fees*	119,850,000	119,850,000	133,450,000	133,450,000	133,050,000	133,050,000
Wagering Taxes -TOS transfer -unneeded for rev bond debt service	11,869,000	11,869,000	950,750	950,750	934,314	934,314
Wagering Taxes -TOS transfer -unneeded for federal subsidy	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
Wagering Taxes - unneeded for School Infrastructure debt service*	0	1,500,000	0	1,500,000	0	1,500,000
Interest	2,500,000	3,000,000 *	2,500,000	3,200,000 *	2,500,000	3,200,000 *
MSA Tobacco Payment/Endowment Transfer	16,489,725 *	15,917,573 *	15,905,618	15,905,618	15,973,045	15,973,045
Total Resources	<u>\$ 160,783,925</u>	<u>\$ 162,211,773</u>	<u>\$ 164,131,706</u>	<u>\$ 167,759,554</u>	<u>\$ 156,207,359</u>	<u>\$ 158,463,644</u>
Appropriations						
Administrative Services						
Major Maintenance	0	0	0	4,500,000	0	3,750,000
DAS Distribution Account	3,700,000	3,700,000	0	0	0	0
Iowa Building Operations (former Mercy Capitol Hosp)	1,083,175	1,083,175	0	0	0	0
D-Line Bus Service and Employee Ride Program	200,000	200,000	0	0	0	0
Agriculture and Land Stewardship						
Watershed Improvement Review Board Administration	50,000	50,000	0	0	0	0
Department for the Blind						
Replace Air Handlers	0	0	0	1,065,674	0	0
Newsline for the Blind	20,000	20,000	0	0	0	0
Corrections						
Construction Project Management and Correctional Spec.	0	0	4,500,000	4,500,000	1,000,000	1,000,000
Ft. Madison One Time Costs	0	0	0	6,155,077	0	10,460,289
Ft. Madison Construction	0	0	0	1,000,000	0	5,808,835
Mitchellville Construction	0	0	11,700,000	12,900,000	8,779,000	8,779,000
Mitchellville One Time Costs	0	0	0	4,661,556	0	2,891,062
Cultural Affairs						
Iowa Battle Flags	60,000	60,000	0	0	0	0
Historic Sites	40,000	40,000	0	0	0	0

Rebuild Iowa Infrastructure Fund (RIIF)

Current Law FY 2012 and FY 2013 show appropriations from previously enacted and standing appropriations

	Current Law FY 2011	Gov. Rec. Adj. FY 2011	Current Law FY 2012	Gov. Rec. FY 2012	Current Law FY 2013	Gov. Rec. FY 2013
Economic Development						
Community Attraction & Tourism Grants	0	0	5,000,000	0	5,000,000	0
River Enhancement Comm Attract & Tourism (RECAT)	0	0	10,000,000	0	10,000,000	0
Regional Sport Authorities	500,000	500,000	0	0	0	0
Community Colleges - Workforce Training	2,000,000	2,000,000	0	0	0	0
Grow Iowa Values Fund	38,000,000	38,000,000	0	25,000,000	0	25,000,000
Blank Park Zoo Capitals	500,000	500,000	0	0	0	0
6th Avenue Corridor Revitalization - Main Streets	100,000	100,000	0	0	0	0
Port Authority - Economic Development Southeast Iowa	50,000	50,000	0	0	0	0
World Food Prize Borlaug/Ruan Scholar Program	100,000	100,000	0	0	0	0
Education						
Iowa Public Television - Building Purchase	0	0	0	1,255,550	0	0
Enrich Iowa Libraries	500,000	500,000	0	0	0	0
Iowa Finance Authority						
Administration of IJOBS Program	200,000	200,000	200,000	0	200,000	0
State Housing Trust Fund	1,000,000	1,000,000	3,000,000	0	3,000,000	0
Facilities Multiple-Handicapped -Polk County	250,000	250,000	0	0	0	0
Management						
Technology Reinvestment Fund	10,000,000	10,000,000	0	10,000,000	0	10,000,000
Environment First Fund	33,000,000	33,000,000	42,000,000	33,000,000	42,000,000	33,000,000
Natural Resources						
State Park Infrastructure	0	0	5,000,000	5,000,000	5,000,000	5,000,000
Lake Restoration & Water Quality	0	0	0	8,600,000	0	8,600,000
Floodplain Management/Dam Safety	2,000,000	2,000,000	0	2,000,000	0	2,000,000
Honey Creek Asset Manager	100,000	100,000	0	0	0	0
Rock Creek Permanent Shelter	40,000	40,000	0	0	0	0
Public Defense						
Facility/Armory Maintenance	1,500,000	1,500,000	0	2,000,000	0	0
Middletown AF Readiness Center	100,000	100,000	0	0	0	0
Iowa Falls Readiness Center	500,000	500,000	0	0	0	0
Cedar Rapids Armed Forces Readiness Center	200,000	200,000	0	0	0	0
Statewide Modernization Agenda - Readiness Centers	1,800,000	1,800,000	0	1,800,000	0	0
Muscatine AF Readiness Center	0	0	0	100,000	0	0
Camp Dodge Infrastructure Upgrades	0	0	0	1,000,000	0	0
Public Health						
Vision Screening	100,000	100,000	0	0	0	0

Rebuild Iowa Infrastructure Fund (RIIF)

Current Law FY 2012 and FY 2013 show appropriations from previously enacted and standing appropriations

	Current Law FY 2011	Gov. Rec. Adj. FY 2011	Current Law FY 2012	Gov. Rec. FY 2012	Current Law FY 2013	Gov. Rec. FY 2013
Public Safety						
Digital 700 Mhz Communications Conversion	0	0	0	2,500,000	0	2,500,000
Regents						
Tuition Replacement	24,305,412	24,305,412	0	24,305,412	0	24,305,412
SUI - Iowa Flood Center	1,300,000	1,300,000	0	1,300,000	0	1,300,000
ISU - Veterinary Training Modernization	400,000	400,000	0	0	0	0
Fire Safety and Deferred Maintenance - All Institutions	0	0	0	4,000,000	0	3,000,000
Revenue						
Secure an Advanced Vision for Education (SAVE)	0	0	10,000,000	0	10,000,000	0
Transportation						
Local Roads Counties and Cities 50/50	24,700,000	24,700,000	0	0	0	0
Passenger Rail Service	0	0	6,500,000	0	0	0
Rail Assistance/Revolving Loan Fund	2,000,000	2,000,000	2,000,000	2,000,000	0	2,000,000
Recreational Trails	0	0	0	2,000,000	0	2,000,000
Public Transit Infrastructure	0	0	0	2,000,000	0	2,000,000
Commercial Service Airports Vertical Infrastructure Grants	0	0	0	1,500,000	0	1,500,000
General Aviation Airport Grants	750,000	750,000	0	750,000	0	750,000
Treasurer						
County Fairs Infrastructure	1,060,000	1,060,000	0	1,060,000	0	1,060,000
Veterans Affairs						
Veterans Home Capitals	0	0	0	750,000	0	0
Home Ownership Program	1,000,000	1,000,000	0	1,000,000	0	1,000,000
Net Appropriations	<u>\$ 153,208,587</u>	<u>\$ 153,208,587</u>	<u>\$ 99,900,000</u>	<u>\$ 167,703,269</u>	<u>\$ 84,979,000</u>	<u>\$ 157,704,598</u>
Reversions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u><u>\$ 7,575,338</u></u>	<u><u>\$ 9,003,186</u></u>	<u><u>\$ 64,231,706</u></u>	<u><u>\$ 56,285</u></u>	<u><u>\$ 71,228,359</u></u>	<u><u>\$ 759,046</u></u>

Notes:

- * Wagering tax estimates account for all allocations in Code Section 8.57 that occur before the remainder deposits in RIIF as well as tax credits for land-based and riverboat casinos that began in FY 2009 and FY 2011, respectively.
- * The Tobacco Settlement Payment estimate for Current Law FY 2011 includes \$572,000 that will transfer from the Endowment to the RIIF. The Governor's Recommendations adjustment for FY 2011 does not reflect that anticipated transfer.
- * Beginning in FY 2011, the Governor's Recommendations includes additional revenue from the transfer back of the unneeded amount of wagering tax allocation per Code Section 8.57 for the debt service on the school infrastructure bonds. The debt service for those bonds is \$3.5 million, but the allocation is \$5.0 million.
- * The Governor's Recommendations includes somewhat higher interest earnings than what the Legislative Services Agency estimated in December 2010. The Legislative Services Agency will continue to monitor the FY 2011 interest earned and adjust if necessary.