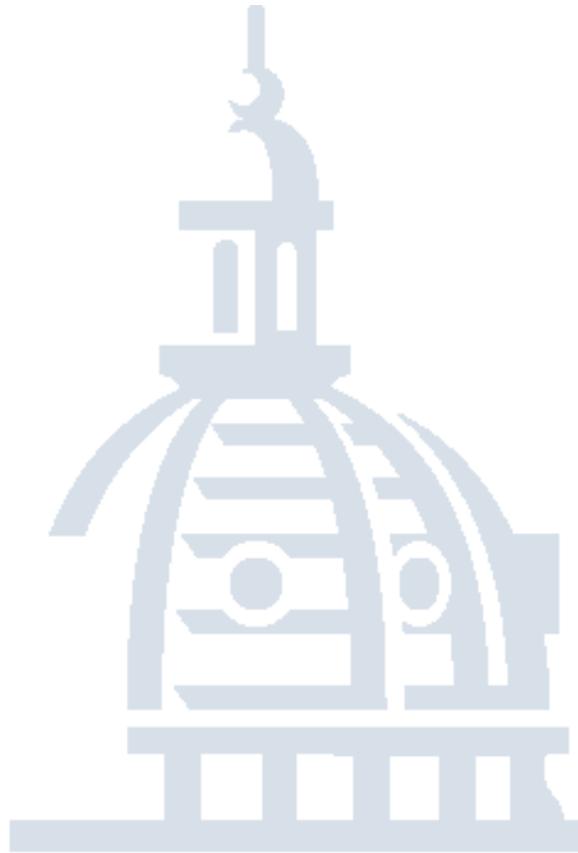

**PRELIMINARY SUMMARY
GOVERNOR'S FY 2010 AND FY 2011 BUDGET
RECOMMENDATIONS**



FISCAL SERVICES DIVISION

JANUARY 28, 2010



**LEGISLATIVE
SERVICES AGENCY**

Serving the Iowa Legislature

OVERVIEW OF THE GOVERNOR'S RECOMMENDATIONS FOR FY 2010 AND FY 2011

The following pages are intended to be a brief summary of the Governor's FY 2010 and FY 2011 budget. A more detailed summary document analyzing the Governor's recommendations will be available from the Fiscal Services Division of the LSA later this week.

The Economy and Revenue Estimates for FY 2010 and FY 2011

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) has revised revenue projections downward for FY 2009 and 2010 to reflect the declining economic conditions. Pursuant to statute, the Governor's FY 2011 budget is based on the December 11, 2009, REC estimate. Excluding transfers, the projected net general fund growth rates for FY 2010 and FY 2011 are:

- FY 2010: -8.5%, a decrease of \$490.1 million compared to actual FY 2009 revenues
- FY 2011 1.5%, an increase of \$77.7 million compared to estimated FY 2010 revenues

Through January 25, 2010, FY 2010 net General Fund receipts, excluding transfers, are down 7.8% compared to FY 2009.

Summary of the Governor's Recommendations for FY 2010 and FY 2011

FY 2010 Budget Changes

The Governor's revised FY 2010 General Fund budget totals \$5,299.2 million, and includes:

- Appropriations enacted during the 2009 Legislative Session of \$5,768.3 million.
- A statutory repayment of \$45.3 million to the Economic Emergency Fund to replace funds used to balance the FY 2009 budget.
- A 10.0% across-the-board reduction to Executive Branch agencies totaling \$564.4 million.
- Voluntary across-the-board reductions by the Legislative Branch of \$3.3 million (10.0%) and the Judicial Branch of \$11.4 million (7.1%).
- Recommended supplemental appropriations totaling \$64.7 million.

FY 2011 Budget Recommendations

The Governor is recommending FY 2011 General Fund appropriations of \$5.662 billion and deducts \$341.0 million of savings from reorganization and efficiencies for a net appropriation amount of \$5.321 billion.

- This is an increase of \$21.6 million (0.4%) when compared to the Governor's revised net FY 2010 (including the Governor's FY 2010 adjustments).
- This is an increase of \$71.5 million (1.4%) when compared to the estimated net FY 2010 (enacted appropriations reduced by the 10.0% ATB)
- The Governor is also recommending revenue adjustments of \$34.8 million, including a reduction of \$52.5 million in tax credits. The Governor does not specify which tax credits should be reduced or eliminated.

Overview of the Governor's Budget

- The Governor does not include a recommendation to fund collective bargaining in FY 2010. In FY 2010, the Governor did not recommend, and the General Assembly did not appropriate, funds for collective bargaining costs.

The following table details the projected General Fund Balance Sheet for FY 2010 and FY 2011.

STATE OF IOWA				
Projected Condition of the General Fund				
(Dollars in Millions)				
	Actual	Current	Gov Rec	Gov Rec
	FY 2009	FY 2010*	FY 2010	FY 2011
Estimated Funds Available:				
Estimated Receipts (Dec. 11, 2009)	\$ 7,061.2	\$ 6,685.4	\$ 6,685.4	\$ 6,657.2
Tax Refunds	- 803.9	- 901.0	- 901.0	- 898.0
School Infras. Refunds (Accrual)	- 385.8	- 369.3	- 369.3	- 374.2
Accruals	17.2	- 13.9	- 13.9	18.2
Economic Emergency Fund Transfer	45.3			
Governor Revenue Adjustments			0.0	34.8
Total Funds Available	5,934.0	5,401.2	5,401.2	5,438.0
Expenditure Limitation				5,382.3
Estimated Appropriations and Expenditures:				
Appropriations	5,959.0	5,768.3	5,768.3	5,661.7
Adjustment to Standings				
Statutory Repayment to Econ. Emerg. Fund		45.3	45.3	
Executive Branch: 10% ATB Reduction		- 564.4	- 564.4	
Legislative Branch: 10% Reduction		- 3.3	- 3.3	
Judicial Branch: 7.1% Reduction		- 11.4	- 11.4	
Recommended Supplemental Appropriations			64.7	
Public Works Efficiency Reduction				- 341.0
Total Appropriations	5,959.0	5,234.5	5,299.2	5,320.7
Reversions	- 25.0	- 1.0		
Net Appropriations	5,934.0	5,233.5	5,299.2	5,320.7
Ending Balance - Surplus	\$ 0.0	\$ 167.7	\$ 102.0	\$ 117.3
Below (Above) Expenditure Limit				\$ 61.6
Appropriations/Transfers to Other Funds				
Property Tax Credit Fund	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Senior Living Trust Fund	0.0	48.2	48.3	0.0
Cash Reserve Fund	0.0	119.5	53.7	117.3
Total	\$ 0.0	\$ 167.7	\$ 102.0	\$ 117.3

Numbers may not equal totals due to rounding.

*After the December REC meeting.

Spending Comparison General Fund, Reserve Funds & Stimulus Funds

(Dollars in Millions)					
	Actual FY 2009	Gov Rec FY 2010	Gov Rec FY 2011	Change	Percent Change
General Fund Appropriations	\$ 5,959.0	\$ 5,299.1	\$ 5,320.7	\$ 21.6	0.4%
Reserve Funds					
Cash Reserve Fund	0.0	80.3	207.5	127.2	
Economic Emergency Fund	56.0	0.0	0.0	0.0	
Total Reserve Funds	<u>56.0</u>	<u>80.3</u>	<u>207.5</u>	<u>127.2</u>	158.4%
Federal Stimulus Funds					
Medicaid	114.0	207.6	94.2	-113.4	
Education Stabilization	40.0	321.0	25.4	-295.6	
Government Stabilization	0.0	63.4	22.6	-40.8	
Total Stimulus	<u>154.0</u>	<u>592.0</u>	<u>142.2</u>	<u>-449.8</u>	-76.0%
Total Gen. Fund & Stimulus	<u>\$ 6,169.0</u>	<u>\$ 5,971.4</u>	<u>\$ 5,670.4</u>	<u>\$ - 301.0</u>	<u>-4.9%</u>

Revenue Adjustments

FY 2010 – the Governor is not recommending any revenue adjustments for FY 2010.

FY 2011 – the recommended revenue adjustments for FY 2011 include:

- Negative \$8.8 million for disaster loss tax coupling. The Governor is recommending coupling with federal tax law changes that provide tax benefits to Iowa taxpayers that experienced qualified disaster losses during 2008.
- Negative \$8.9 million for Division of Criminal Investigation (DCI) gaming enforcement. The Governor is recommending depositing certain gaming fees in a special fund to be used to pay the cost of DCI regulation and enforcement at gaming facilities. The fees are currently deposited in the State General Fund.
- Positive \$52.5 million for reduced tax credit redemptions. The Governor is recommending unspecified action to reduce tax credit redemptions impacting FY 2010 General Fund net receipts by \$52.5 million. The Governor's recommendation does not target any specific tax credit for reduction or elimination. For reference, the Tax Credit Report provided to the Governor by the Tax Credit Review Panel provided suggested changes the Panel calculated would reduce FY 2011 tax credit redemptions by a total of \$55.2 million and those recommendations are provided in the table below. *Please note: The estimates provided below are the result of work completed by the Department of Revenue and the Tax Credit Review Panel. The estimated savings may not accurately reflect the tax credit redemptions assumed in the December 2009 Revenue Estimating Conference FY 2011 General Fund revenue estimate.*

Overview of the Governor's Budget

Tax Credit Program	FY 2011 Fiscal Impact Identified in the Tax Credit Study	Tax Credit Study Recommendation
Disaster Recovery Housing Tax Credit	\$ 1,500,000	Eliminate the credit
Early Childhood Development Tax Credit	250,000	Eliminate the credit
Film, T.V., and Video Project Program	38,187,000	Eliminate the credit
Research Activities Tax Credit	699,000	The tax credit would no longer be refundable for companies with gross sales exceeding \$20.0 million
School Tuition Organization Tax Credit	1,799,000	Lower the annual cap to \$5.0 million and reduce the tax credit percentage to 40.0%
Tuition and Textbook Tax Credit	12,788,000	Limit the tax credit to taxpayers with annual gross income of \$45,000 or less
Total	\$ 55,223,000	

FY 2010 Governor's Recommended Appropriation Adjustments

The following table shows changes and recommended adjustments to the FY 2010 appropriations. Prior to the Governor's 10.0% across-the-board reductions, estimated appropriations totaled \$5,813.6 million. This includes the statutory repayment of \$45.3 million to the Economic Emergency Fund that was used to balance the FY 2009 General Fund budget. In October, 2009, the Governor issued an Executive Order requiring a 10.0% across-the-board reduction to all FY 2010 General Fund appropriations, resulting in a reduction of \$564.4 million. In response to the Governor's Executive Order, the Legislative and Judicial Branches voluntarily reduced their budgets by \$3.3 million and \$11.4 million, respectively.

Included in the Governor's recommendation are net adjustments to FY 2010 appropriations totaling \$50.0 million. This includes \$64.7 million in supplemental appropriations as well as the reductions totaling \$14.7 million associated with the previously announced reductions to the Legislative Branch and Judicial Branch. The Governor's recommended changes result in appropriations totaling \$5,299.1 million for FY 2010. The table on the following page summarizes the Governor's General Fund recommendation for FY 2010 by appropriation subcommittee.

Summary of FY 2010 Governor Recommendations

(Dollars in Millions)

	Estimated FY 2010	ATB Reduction FY 2010	Gov Rec Supp FY 2010	Gov Rec Net FY 2010
	(1)	(2)	(3)	(4)
Administration and Regulation	\$ 67,791,216	\$ -6,811,974	\$ 0	\$ 60,979,242
Agriculture and Natural Resources	40,316,680	-4,058,588	0	36,258,092
Economic Development	45,540,734	-4,924,099	0	40,616,635
Education	906,873,760	-91,016,056	40,004,886	855,862,590
Health and Human Services	1,254,110,218	-131,607,235	4,463,401	1,126,966,384
Justice System	677,547,990	-51,775,018	7,673,241	633,446,213
Transportation, Infrastructure, and Capitals	1,500,000	-150,000	0	1,350,000
Unassigned Standings	2,819,918,184	-274,101,640	-2,170,338	2,543,646,206
Grand Total	\$ 5,813,598,782	\$ -564,444,610	\$ 49,971,190	\$ 5,299,125,362

The following table provides a list of the Governor recommended supplemental appropriations. Additional detail on these recommendations will be provided in the *Summary of the FY 2011 Governor's Budget Recommendations* to be published later this week.

Governor's Recommended FY 2010 Supplemental Appropriations Compared to ATB Reductions			
	ATB Reduction	Recommended Supplemental	Difference
Education			
Department of Education			
Child Development (standing)	\$ 1,149,389	\$ 1,149,389	\$ 0
Nonpublic School Textbooks	62,563	62,563	0
Early Care, Health and Education	54,595	54,595	0
Teacher Quality	892,428	892,428	0
Voluntary Preschool	1,194,569	1,194,569	0
Iowa Core Curriculum	197,954	197,954	0
Enrich Iowa Libraries	179,608	179,608	0
Senior Year Plus	140,566	140,566	0
K-12 Management Information System	23,000	23,000	0
Empowerment - Preschool Tuition	877,215	877,215	0
Community Colleges	15,867,850	5,943,581	-9,924,269
Board of Regents			
University of Iowa	24,695,403	14,371,621	-10,323,782
Iowa State University	23,873,755	10,839,521	-13,034,234
University of Northern Iowa	8,778,314	5,227,665	-3,550,649
Total Education	\$ 77,987,209	\$ 41,154,275	\$ -36,832,934
Health and Human Services			
Department of Human Services - State Cases	\$ 1,151,081	\$ 100,163	\$ -1,050,918
Department of Public Health			
Addictive Disorders	2,865,250	2,627,532	-237,718
Healthy Children and Families	224,917	329,267	104,350
Chronic Conditions	275,624	321,643	46,019
Community Capacity	411,685	23,000	-388,685
Elderly Wellness	834,578	834,578	0
Infectious Diseases	163,066	203,970	40,904
Public Protection	356,999	23,248	-333,751
Birth Institute Registry (standing)	20,684	20,684	0
Total Health and Human Services	\$ 6,303,884	\$ 4,484,085	\$ -1,819,799
Justice Systems			
Department of Inspections and Appeals - Indigent Defense	\$ 2,174,318	\$ 10,900,000	\$ 8,725,682
Department of Corrections - Operations	34,842,671	7,558,560	-27,284,111
Department of Public Defense - Military Division	624,920	526,202	-98,718
Department of Public Defense - Homeland Security	203,812	61,614	-142,198
Total Justice Systems	\$ 37,845,721	\$ 19,046,376	\$ -18,799,345
Total Supplemental Appropriations	\$ 122,136,814	\$ 64,684,736	\$ -57,452,078

NOTE: Regents represents ATB reductions in Education Subcommittee area only.

Summary of the Governor's FY 2011 Budget

The Governor is recommending General Fund appropriations totaling \$5.321 billion, representing an increase of \$71.5 million (1.4%) compared to the estimated net FY 2010 (enacted appropriations less the 10.0% across-the-board reduction for all branches). Enactment of the Governor's FY 2010 supplemental appropriations of \$64.7 million and the \$14.7 million adjustment to the Legislative and Judicial Branches would result in a \$21.6 million increase (0.4%) compared to the Governor's revised FY 2010 budget.

The following table provides a summary of the Governor's recommendations for FY 2011 by appropriations subcommittee. The Governor's recommendation includes a proposal for State agency reorganization/efficiencies, which is intended to reduce appropriations by \$341.0 million. However, the Governor's budget did not specifically identify the agencies or appropriations that would be reduced as a result of the proposal.

Summary of FY 2011 Governor Recommendations

	Estimated FY 2010 (1)	Gov Rec Net FY 2010 (2)	Gov Rec FY 2011 (3)	Gov Rec FY11 vs Gov Rec FY 10 (4)	Percent Change (5)
Administration and Regulation	\$ 60,979,242	\$ 60,979,242	\$ 63,766,703	\$ 2,787,461	4.6%
Agriculture and Natural Resources	36,258,092	36,258,092	36,285,012	26,920	0.1%
Economic Development	40,616,635	40,616,635	41,904,957	1,288,322	3.2%
Education	815,857,704	855,862,590	860,978,502	5,115,912	0.6%
Health and Human Services	1,122,502,983	1,126,966,384	1,326,620,074	199,653,690	17.7%
Justice System	625,772,972	633,446,213	639,776,794	6,330,581	1.0%
Transportation, Infrastructure, and Capitals	1,350,000	1,350,000	0	-1,350,000	-100.0%
Unassigned Standings	2,545,816,544	2,543,646,206	2,692,354,405	148,708,199	5.8%
Subtotal	\$ 5,249,154,172	\$ 5,299,125,362	\$ 5,661,686,447	\$ 362,561,085	6.8%
Reorganization/Efficiencies*	0	0	-341,000,000	-341,000,000	
TOTAL	\$ 5,249,154,172	\$ 5,299,125,362	\$ 5,320,686,447	\$ 21,561,085	0.4%

Note: The Governor is recommending expenditure reductions totaling \$341.0 million related to the implementation of proposed recommendations outlined in the Iowa Efficiency Review Report conducted by Public Works LLC. The recommended reductions are not identified by appropriation.

Iowa Efficiency Review Report – Public Works LLC

The Governor includes General Fund savings of \$341.1 million on the FY 2011 General Fund balance sheet. This savings equals the total first-year savings estimate provided in the Iowa Efficiency Review Report issued by Public Works LLC. The Governor paid \$300,000 for a contract with Public Works LLC to perform an efficiency review of the Iowa budget during 2009. The Report was issued on December 8, 2009. Full text of the Report is available at:

http://publications.iowa.gov/9046/1/Iowa_Efficiency_Review_Report_Final_for_Print.pdf.

The estimated savings of \$341.1 million is divided into three categories:

- \$128.3 million of items that could be implemented by Executive action.
- \$207.1 million of items recommended for legislative action.
- \$5.7 million of items recommended for further analysis and review.

On December 16, 2009, the Governor issued Executive Order 20 to implement the Executive action portion of the savings. The Governor has not provided additional detail regarding the impact to individual departments as requested by LSA. Full text of Executive Order 20 is available at:

http://www.governor.iowa.gov/files/Executive_Order_No20.pdf

A complete list of the savings items in the Iowa Efficiency Review Report is included in the following chart. The Governor's budget recommendation assumes that all savings will impact the General Fund. This is clearly not the case as stated specifically by Public Works LLC in the Report and as clarified by the LSA through additional research. Some particular items of note regarding the Report:

- The recommendation to reduce architecture, engineering, and attorney contract costs by an estimated \$7.4 million will significantly impact the Department of Transportation (DOT). The DOT operations are funded by the Road Use Tax Fund (RUTF) and other road funds, so the savings will not occur to the General Fund, but rather to the RUTF and other funds.
- \$59.8 million for an early retirement incentive. The LSA completed a fiscal note for SF 2062 (Early Retirement) that shows savings of \$57.4 million for FY 2011. However, only \$26.4 million will be savings for the General Fund. Text of the fiscal note is available at: http://www3.legis.state.ia.us/fiscalnotes/data/83_5589SVv0_FN.pdf.
- \$20.0 million for increasing the Governor's Grants Office (GEMS). Currently, Iowa has one person assigned to assist departments with identifying and processing competitive grant applications for federal funds. The recommendation indicates that adding another FTE position to the Office would result in additional federal funds of \$20.0 million. However, this does not result in savings to the General Fund, unless General Fund appropriations are reduced or replaced by the federal funds. Most federal funds do not replace State funds, but are used for specific purposes outlined by the grant requirements.
- \$15.0 million for centralized purchasing. Half of the projected savings will be realized by including the DOT. This will cause half of the savings (\$7.5 million) to be realized in the RUTF and not the General Fund.
- Since the Report was issued, Public Works LLC has officially revised at least two of the estimates. One of these was significant. The recommendation to perform an audit of the State's real estate portfolio and potentially sell some of these assets for an estimated \$29.9 million has since been revised to a lower estimate of \$13.8 million.

Overview of the Governor's Budget

- The Governor's recommendation does not differentiate the \$341.0 million between revenues and expenditure savings. This is necessary to properly calculate total appropriations for FY 2011 under Iowa's expenditure limitation law. Some examples of items that impact revenues include:
 - \$22.2 million to improve debt collections. In addition, not all proceeds collected are deposited in the General Fund.
 - \$5.0 million to lower the threshold for gambling setoffs. This item will result in additional revenues, but only a portion will be deposited in the General Fund; some of the proceeds collected will go to other funds.
- One of the Report recommendations included in the \$341.0 of savings involves shifting \$50.0 million of expenditures for the Iowa State Patrol from the General Fund to the RUTF. While the Governor includes this as savings on the General Fund balance sheet, the Governor does not show a corresponding expense to the Road Use Tax Fund on the financial summary for the RUTF.

Public Works - Iowa Efficiency Review Report - Summary of Recommendations	
	First Year Savings
Recommendations for Executive Action	
Modernize unclaimed property search capabilities	\$ 40,000,000
Board of Regents participation	25,000,000
Improve debt collections	22,200,000
Require purchasing from master contracts	15,000,000
Strengthen Medicaid integrity efforts - Part I	8,100,000
Reduce architecture, engineering, and attorney contracts when State can perform at reduced cost	7,400,000
Reduce fleet and change mileage and take-home policy	3,500,000
Conduct audit of State health enrollees to identify ineligible dependents	3,000,000
Negotiate statewide IT and office equipment maintenance contract	2,000,000
Negotiate statewide IT service contract	1,500,000
Claim federal reimbursement for eligible inmate hospital care	1,500,000
Consolidate administrative functions at DHS institutions	1,400,000
Accelerate assessments for noncompliance under Workers Compensation	960,000
Update nursing home recoverable cost regulations	800,000
Modify warehouse policies to take advantage of newest techniques to reduce costs	600,000
Ensure Iowa is getting the best purchase price for required medical equipment	500,000
Conduct energy efficiency retrofits for State buildings	460,000
Reduce Human Resource staff in departments	425,000
Modify and simplify entrepreneurial model	365,000
Consolidate DNR offices in Des Moines	300,000
Consolidate wireless equipment purchasing and service contracts	250,000
Increase juvenile court services claims for Title IV-E reimbursement	240,000
Reduce spending on periodicals and subscriptions	230,000
Modify child support recovery funding	228,000
Eliminate the least efficient print shops	200,000
Modify durable medical equipment rental vs purchase policies	200,000
Reinstate use of telemedicine between DOC and SUIHC	200,000
Expand ILEA online offerings	150,000
Expand use of State garages to reduce cost of contracted private garages	115,000
Consolidate mailrooms and modify mail delivery policies	110,000
Increase use of new technologies such as thin-client technology	100,000
Increase volunteer and intern programs at State parks	70,000
Require new hires to use payroll direct deposit	45,000
Claim Title IV-E reimbursement for eligible placements and licensed homes	30,000
Require employees to pay for safety courses required by driving violations	2,500
Consolidate State email systems	-1,000,000
Consolidate IT planning and operations	-7,900,000
Total for Executive Action	\$ 128,280,500

Recommendations for Legislative Action	
Offer retirement incentive	\$ 59,800,000
Move State Patrol cost to the Road Fund	50,000,000
Perform a full audit of the State's real estate portfolio to maximize the value of these assets	29,900,000
<i>NOTE: Public Works has reduced the real estate sales estimate from \$29.9 million to \$13.8 million</i>	
Expand Governor's Grants Office to identify and apply for federal and non-profit funding	20,000,000
Transfer TANF funding to field operations	7,100,000
More vigorously review costly medical payments in the Community-Based Waiver Program	5,700,000
Lower casino winnings threshold to collect required taxes	5,000,000
Implement reductions to child and family services	4,700,000
Increase and improve Disease Management Programs to control costs of chronic illness	2,700,000
Increase auditors to increase collections	2,700,000
Perform a full audit of the State's office leases	2,500,000
Reorganize and consolidate some mental health institutes	1,900,000
Modify Medicaid prescription drug purchasing	1,800,000
Allow eligible hawk-i families to access private insurance	1,800,000
Revise employee meal reimbursement policies	1,700,000
Reduce funding for the adoption subsidy program	1,200,000
Reform newspaper legal notice requirements for State, county, and local governments	1,000,000
Strengthen Medicaid integrity efforts - Part II	900,000
Strengthen DIA ability to investigate and recover improperly claimed public benefits	800,000
Eliminate the Underground Storage Tank Board	800,000
Open a new State Public Defender Office in Wapello County	750,000
Consider closing certain correctional facilities and consolidating inmate populations	700,000
Modify funding for child care assistance program	465,000
Expand staff in the State Public Defender's Office to reduce indigent defense costs	465,000
Change the way Medicaid pays for unique mental health medications	400,000
Allow for direct shipment of wine	375,000
Merge Division of Criminal Investigations and Division of Narcotics Enforcement	370,000
Combine State Accounting Enterprise with the Department of Management	260,000
Limit initial supply of prescription drugs not on the Preferred Drug List	200,000
Modify permit and license reminder notices process	200,000
Allow recycling fees to offset some Department of Natural Resources General Fund spending	200,000
Eliminate enrollment in the Family Support Subsidy Program	161,000
Expand use of electronic payments in DHS	156,000
Expand ILEA offerings to include seminar training sessions for private security personnel	150,000
Eliminate requirement for Guardian ad litem to be conducted in person	112,000
Move housing programs from DED to IFA	100,000
Close Alcoholic Beverages Division warehouse on Fridays	25,000
Require employers to transmit child support payments electronically	23,000
Support Cost of DOT and DNR law enforcement training with non-General Fund dollars	8,000
Total for Legislative Action	\$ 207,120,000

Recommendations for Further Analysis and Consideration	
Require family enrollment in health insurance if both spouses are State employees	\$ 2,400,000
Evaluate cost of 10-hour 4-day workweek	2,000,000
Reduce/eliminate employer deferred comp	1,400,000
Pay employees semi-monthly (rather than bi-weekly)	112,000
Launch wellness program	-200,000
Total for Further Analysis and Consideration	\$ 5,712,000
Overall Public Works Report Total	\$ 341,112,500

Significant Expenditure Increases or Decreases in the Governor's FY 2011 Budget

Of the total \$412.5 million increase in General Fund appropriations for FY 2011, the majority of the increases are for School Aid, Medicaid, the Department of Corrections, and the Regents Institutions. The following is a list of the Governor's recommended General Fund appropriation increases and decreases, by appropriation of \$1.0 million or more.

Significant General Fund Appropriation Increases	
(Dollar in Millions)	
	<u>FY 2011</u>
Educations - School Aid	\$ 199.7
DHS - Medical Assistance	180.9
DHS - State Children's Health Insurance	10.5
DHS - Medical Assistance, hawk-i Expansion	6.3
Legislative Branch*	5.9
DPS - Iowa State Patrol	3.9
DOC - Ft. Madison Institution	3.6
Energy Independence - Iowa Power Fund	3.4
College Aid - Tuition Grant Program-Standing	3.3
DHS - Adoption Subsidy	2.8
DIA - Public Defender	2.2
DOC - Clarinda Institution	2.1
DIA - Health Facilities Division	2.0
DOC - Ft. Dodge Institution	1.8
DHS - State Supplementary Assistance	1.8
DOC - Anamosa Institution	1.7
Judicial Branch - Jury & Witness to Revolving Fund*	1.5
DOC - Mt. Pleasant Inst.	1.4
Education - Early Child - Voluntary Preschool	1.2
DOC - Mitchellville Institution	1.1
TOTAL Increases	<u>\$ 437.1</u>
Significant General Fund Appropriation Decreases	
(Dollar in Millions)	
	<u>FY 2011</u>
DHS - Child and Family Services	\$ -1.1
Transportation - Commercial Services Airports	-1.4
DHS - Medical Contracts	-1.9
DPS - Division of Criminal Investigation	-6.2
DIA - Indigent Defense	-13.1
DHS - Mental Health Property Tax Relief	-15.0
Economic Emergency Fund Appropriation	-45.3
TOTAL Decreases	<u>\$ -84.0</u>
*as submitted by the General Assembly	

Governor's Recommendations

Reserve Funds and Senior Living Trust Fund Repayment

The following table show estimates based on the Governor's budget for the State's reserve funds as well as the repayment amounts to the Senior Living Trust Fund (SLTF). The Governor recommends a total of \$207.5 million in appropriations from the Cash Reserve Fund for the following:

- A \$30.0 million appropriation to the Executive Council for state match on disaster funding.
- A \$54.7 million appropriation to the Property Tax Credit Fund.
- A \$100.0 million appropriation from the Cash Reserve Fund to the School Aid appropriation replacing General Fund dollars.
- A \$22.8 million appropriation to MR/DD Property Tax Replacement replacing General Fund dollars.

Under the Governor's recommendation, the combined reserve fund balance for FY 2010 is reduced to \$265.2 million. This is \$278.7 million below the statutory maximum balance of \$543.9 million or 48.8% of the statutory goal.

State of Iowa Reserve Funds			
(Dollars in Millions)			
	Actual FY 2009	Estimated FY 2010	Gov Rec FY 2011
Senior Living Trust Fund (SLTF) Requirement			
Balance Brought Forward	\$ 183.1	\$ 251.8	\$ 251.8
Gen. Fund Appropriation from Surplus	48.3	0.0	48.2
Economic Emergency Fund Excess	20.4	0.0	0.0
Cumulative Repayment Balance	<u>\$ 251.8</u>	<u>\$ 251.8</u>	<u>\$ 300.0</u>
<i>Maximum \$300.0 million</i>			
	Actual FY 2009	Estimated FY 2010	Gov Rec FY 2011
Cash Reserve Fund (CRF)			
Balance Brought Forward	\$ 444.3	\$ 465.2	\$ 319.9
Gen. Fund Appropriation from Surplus	48.3	0.0	53.7
Total Funds Available	<u>492.6</u>	<u>465.2</u>	<u>373.6</u>
Adjustments			
Transfer to General Fund (SF 478)	0.0	-65.0	0.0
Appropriation to Executive Council	0.0	-25.6	-30.0
Property Tax Credit Appropriation	0.0	-54.7	-54.7
Appropriation to School Aid Formula	0.0	0.0	-100.0
Appropriation to MR/DD Property Tax Replacement	0.0	0.0	-22.8
Total Adjustments	<u>0.0</u>	<u>-145.3</u>	<u>-207.5</u>
Excess Transferred to EEF	- 27.4	0.0	0.0
Balance Carried Forward	<u>\$ 465.2</u>	<u>\$ 319.9</u>	<u>\$ 166.1</u>
<i>Maximum 7.5%</i>	\$ 465.2	\$ 439.2	\$ 407.9
	Actual FY 2009	Estimated FY 2010	Gov Rec FY 2011
Economic Emergency Fund (EEF)			
Balance Brought Forward	\$ 148.1	\$ 53.8	\$ 99.1
General Fund Repayment (Sec. 8.55)	0.0	45.3	0.0
Excess from Cash Reserve	27.4	0.0	0.0
Total Funds Available	<u>175.5</u>	<u>99.1</u>	<u>99.1</u>
Excess Transferred to SLTF	-20.4	0.0	0.0
Rebuild Iowa Appropriation	-56.0	0.0	0.0
Transfer to General Fund	-45.3	0.0	0.0
Balance Carried Forward	<u>\$ 53.8</u>	<u>\$ 99.1</u>	<u>\$ 99.1</u>
<i>Maximum 2.5%</i>	\$ 155.1	\$ 146.4	\$ 136.0
	Actual FY 2009	Estimated FY 2010	Gov Rec FY 2011
Summary			
Total Combined Balances	\$ 519.0	\$ 419.0	\$ 265.2
Total Combined Goal	<u>620.3</u>	<u>585.5</u>	<u>543.8</u>
Difference	<u>-101.3</u>	<u>-166.5</u>	<u>-278.6</u>
Percent of Goal	83.7%	71.6%	48.8%

Potential FY 2011 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 2011 Budget and Governor's Recommendations*.

Collective Bargaining - The Governor does not include a recommendation to fund collective bargaining in FY 2011. In FY 2010, 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 similar increases for noncontract employees. The total estimated need to fund salary increases for FY 2011, based on March 2009 staffing levels, is \$102.9 million. The estimate includes \$46.0 million for the Board of Regents. These estimates are subject to change due to changes in staffing levels as a result of the 10.0% across-the-board reduction

Public Works Iowa Efficiency Report - The Governor includes \$341.0 million of savings estimated by this Report in his FY 2011 budget recommendations. See the section entitled Iowa Efficiency Review Report – Public Works LLC on Page 9..

Early Termination Incentives - Senate File 2062 (Early Retirement) establishes a State Employee Retirement Incentive Program for eligible employees of the Executive Branch of the State and makes the Program optional for the Legislative and Judicial Branches, and the Board of Regents institutions. Elected officials and employees eligible for an enhanced Sick Leave Conversion Program under Code Section 70A.23(4) (Sworn Peace Officers) are excluded from participating in the Program. The Program, if enacted, would have an estimated cost avoidance of \$6.1 million for all funds, including \$2.8 million for the General Fund, from salary and benefit costs when eligible employees terminate during FY 2010. The Program is also expected to result in a cost avoidance for FY 2011 of \$57.4 million for all funds, including \$26.4 million for the General Fund. Public Works LLC estimated a FY 2011 savings of \$59.8 million shown as State funds. Their estimate was for all funds.

Memorandum of Understanding with Employee Unions - The Governor negotiated a memorandum of understanding (MOU) with two unions, the American Federation of State, County, and Municipal Employees (AFSCME) and the State Police Officers Council (SPOC). The MOU specifies that union members will take five furlough days (mandatory unpaid leave) in the remaining months of FY 2010 and that the State (employer) match for retirement contributions will be suspended for the remainder of FY 2010. The AFSCME agreement is expected to result in savings from all funds of approximately \$26.4 million, including \$12.0 million for the General Fund. The SPOC agreement is estimated to result in savings of \$1.1 million from all funds, including \$897, for the General Fund. These savings are reflected in the 10.0% across the board reduction.

If the furloughs are not continued into FY 2011, agencies and departments will experience increased costs.

Governor's FY 2011 School Aid Recommendation - The Governor is recommending leaving the FY 2011 allowable growth rate at 2.0% for regular school aid and the State categorical supplements. Additionally, the Governor is recommending the following to fund FY 2011 State school aid:

- Funding State school aid at a total of \$2,494.1 million (total of General Fund, ARRA, and Cash Reserve Fund), which is approximately \$170.2 million below the Governor's estimate to fully fund State school aid for FY 2011. The State school aid total for FY 2011 is an increase of \$145.1 million compared to the FY 2010 estimate.

Overview of the Governor's Budget

- Using \$47.9 million in American Recovery and Reinvestment Act (ARRA) Education Fiscal Stabilization and Government Services funding in lieu of State General Fund dollars.
- Using \$100.0 million from the State Cash Reserve Fund to replace State General Fund dollars.

The following table provides the detail of the Governor's FY 2011 school aid recommendation. The FY 2011 General Fund built-in increase based on the Governor's recommendation totals \$199.7 million, while the amount of State aid (including ARRA and Cash Reserve Fund) is \$170.2 million less than the estimated amount needed to fully fund the State's portion of the 2.0% allowable growth rate. With no reduction in the FY 2011 allowable growth rate or State cost per pupil, school districts will maintain the budget authority on their portion of the unfunded State school aid.

Governor's Recommendation for FY 2011 State School Aid Funding			
(Dollars in Millions)			
	Estimated FY 2010	Governor's Recommendation FY 2011	Change
Total Regular School Aid	\$ 2,276.9	\$ 2,302.1	\$ 25.2
Preschool Aid	\$ 33.3	\$ 47.3	\$ 14.0
Teacher Salary Supplement	251.3	256.0	4.8
Professional Development Supplement	28.5	29.0	0.5
Early Intervention Supplement	29.3	29.8	0.6
Total State Categorical Supplement	\$ 309.0	\$ 314.9	\$ 5.9
Total School Aid Prior to Adjustments*	\$ 2,619.2	\$ 2,664.3	\$ 45.1
State Aid Shortfall	-31.7	-170.2	-138.5
State Aid Change for ARRA Funding	-202.5	-48.0	154.5
State Change for Cash Reserve Fund	N.A.	-100.0	-100.0
State Aid Reduction due to ATB Reduction	-238.5	0.0	238.5
Total State Aid Adjustments	\$ -472.7	\$ -318.2	\$ 154.5
Total State Aid from State General Fund	\$ 2,146.5	\$ 2,346.1	\$ 199.6
ARRA Education Stimulus	\$ 202.5	\$ 48.0	\$ -154.5
Cash Reserve Fund	N.A.	\$ 100.0	\$ 100.0
Total School Aid - All Sources	\$ 2,349.0	\$ 2,494.1	\$ 145.1
Unfunded State School Aid	\$ 270.2	\$ 170.2	\$ -100.0

*Estimated amount required to fully fund State's portion of the school finance formula.

Community Colleges and Regents - A major issue will be non-replacement of stimulus funds for the community colleges (\$25.6 million) and Regents (\$80.3 million). The Governor restores their FY 2010 General Fund appropriations with supplementals and then recommends flat funding for FY 2011, with no replacement of the ARRA funds. This will most likely result in significant tuition increases at the community colleges, where property tax levies are already maximized, leaving few other options for replacing the ARRA funding.

Board of Regents and State Universities - The Board and State universities will participate in the reorganization of government information technology services included in SF 2088 (Government Reorganization and Efficiency Bill). Public Works estimated that there would be a cost savings resulting from purchasing consolidation, sale of under-utilized and surplus assets, energy efficiency efforts, and the elimination of health benefits for employees working less than 20 hours per week. The Regents have not confirmed all of the potential savings identified by Public Works. Further cost savings are likely from implementation of other Public Works recommendations, but the amount of those savings cannot be estimated because of insufficient information. The Governor's budget includes \$25.0 million of "participation savings" from the Regents in the FY 2011 budget.

Community Empowerment - Senate File 2088 (Government Reorganization and Efficiency Bill) includes a provision that implements the recommendations of a Lean Design event, conducted in the summer of 2009, to involve a variety of stakeholders in the process of redesigning Community Empowerment. The recommendations included:

- Create a new State structure for coordination and leadership of all early childhood services in Iowa, including, but not limited to, Community Empowerment.
- Redefine local Empowerment areas to reduce the number of areas and maximize expertise, efficiency, accountability, and quality of service at both the local and State levels.
- Create a recognition program for local boards to identify those emerging boards that may need additional support, those that are in a capacity-building stage of development, and those that have achieved excellence and can serve as models for other boards. Incentives for boards to pursue the highest level of recognition would include the opportunity for more flexibility in spending program funding.
- Develop and implement a marketing plan to increase awareness of Community Empowerment among targeted audiences.

Medicaid - The Governor is recommending fully funding the Medicaid Program for FY 2011. Due to phasing out of ARRA the State Share for Medicaid Funding will increase by \$122.0 million for FY 2011. The Governor is recommending making up that difference with an increased General Fund appropriation. For more information please see the chart below and the Medicaid Funding spreadsheet in the Appendix.

Governor's FY 2010 Recommendation Compared to Estimated FY 2010

	Actual FY 2009	Net FY 2010	FY 2011 Gov's Recomm.	Difference: FY 10 vs. Gov's Rec
General Fund	\$ 593,302,330	\$ 610,096,134	\$ 790,982,609	\$ 180,886,475
Previous Year Carryforward	0	36,587,215	3,000,000	-33,587,215
HCTF	114,351,496	100,650,740	100,650,740	0
SLTF	111,753,195	17,686,828	37,740,908	20,054,080
Covering All Kids	2,758,000	2,297,649	2,297,649	0
Property Tax Relief	6,501,000	3,271,911	3,271,911	0
Transfers	3,819,318	-2,145,368	0	2,145,368
ARRA	113,976,907	216,164,791	94,206,702	-121,958,089
Total	<u>\$ 946,462,246</u>	<u>\$ 984,609,900</u>	<u>\$ 1,032,150,519</u>	<u>\$ 47,540,619</u>
Total Estimated Need*	<u>\$ 909,875,031</u>	<u>\$ 981,609,900</u>	<u>\$ 1,032,150,519</u>	<u>-</u>
Additional Need	\$ 36,587,215	\$ 3,000,000	\$ 0	-

* The total estimated need is the midpoint of the current Medicaid forecasting work group projections.

Senior Living Trust Fund - The Governor recommends appropriating all available proceeds from the Senior Living Trust Fund in FY 2011. The appropriations include:

- \$37.7 million for Medicaid.
- \$8.4 million to the Department on Aging for Community-Based Services.
- \$1.3 million to the Department of Inspections and Appeals for Assisted Living/Adult Day Care Oversight.
- \$0.7 million to the Iowa Finance Authority for the Rent Subsidy Program

Public Works Non-General Fund Savings - The Governor's FY 2011 budget recommendations includes \$2.8 million of savings for the Medicaid Intellectual Disabilities Waiver. This will be savings to the counties and not the General Fund.

Human Services Reinvestment Fund - The Governor is not recommending a backfill for any of the FY 2010 appropriations from the Human Services Reinvestment Fund. The Fund appropriated a total of \$16.1 million including:

- \$0.8 million to the Iowa Juvenile Home
- \$1.3 million to the State Training School at Eldora
- \$0.7 million to the Cherokee MHI
- \$0.8 million to the Clarinda MHI

- \$1.2 million to the Independence MHI
- \$0.2 million to the Mt. Pleasant MHI
- \$0.3 million to the Mental Health State Cases Program
- \$0.5 million to the Cherokee CCUSO Program
- \$8.3 million to DHS Field Operations
- \$1.5 million to DHS General Administration
- \$0.3 million for the Health Care Coverage Commission

Federal Recovery and Reinvestment Fund - The Governor is not recommending a backfill for the following appropriations for FY 2010 from the Federal Recovery and Reinvestment Fund (FRRF):

- Department of Human Services
 - \$10.0 million to the Risk Pool Property Tax
 - \$681,000 to Field Operations
 - \$1.2 million to Child and Families Services
- Department of Public Health
 - \$700,000 for Elderly Wellness
 - \$500,000 for Community Capacity
 - \$1.8 million for Resource Management

FY 2010 Supplemental Appropriations - The Governor is recommending a \$4.4 million supplemental appropriation to the Department of Public Health from the General Fund for FY 2010, including:

- \$2.6 million for addictive disorders.
- \$329,000 for healthy children and families.
- \$322,000 for chronic conditions.
- \$23,000 for community capacity.
- \$835,000 for elderly wellness.
- \$204,000 for infectious diseases.
- \$23,000 for public protection.

The Governor is also recommending a supplemental appropriation of \$21,000 from the General Fund for the standing appropriation for the Birth Defects Registry.

Department of Human Services Child Care Assistance - Due to increasing caseloads in the Family Investment Program (FIP), the Governor is recommending a reduction in Temporary Assistance for Needy Families (TANF) funding for Child Care Services of \$13.4 million and instead, recommend directing it to the Family Investment Program (FIP) appropriation to go toward increasing caseload growth. The Governor is also recommending replacement of the redirected TANF funding with the unobligated Child Care Development Fund American Reinvestment and Recovery Act (ARRA) funding of \$15.8 million. The redirected TANF money and the ARRA funding are both one-time sources of funding for FY 2011 and will create a potential shortfall in FY 2012.

False Claims Act - Senate File 2088 (Government Reorganization and Efficiency Bill creates a False Claims Act in an attempt to secure a larger recovery for the State (10.0%) under Medicaid fraud actions. The language is broader than Medicaid fraud. The Bill provides a procedure for the State and private individuals to bring an action for fraud against a person that may result in financial loss to the government. Any statute has to be reviewed by the federal Department of Health and Human Services before it can be implemented. The language will not be reviewed until it has been enacted. The Public Works LLC consultants estimated this language would generate \$900,000 in FY 2011. However, the net fiscal impact cannot be determined at this time. Any recoveries under the Medicaid fraud provisions

Overview of the Governor's Budget

may be offset by increased costs to State agencies for actions under the Bill. Any receipts for FY 2011 will be for a partial year, because no actions may be taken until the language is approved by the federal government.

State Public Defender's Office - The Governor is recommending an FY 2010 supplemental appropriation of \$10.9 million for indigent defense. The LSA estimates the need is \$14.2 million. This creates a budget gap of \$3.3 million that will may result in transfers from other agencies or be paid through the State Appeals Board.

Department of Corrections - The Governor is recommending an FY 2010 supplemental appropriation of \$7.6 million. The Department's 10.0% across-the-board reduction was \$35.7 million. The Department is holding open vacancies, implementing furloughs, eliminating the State's deferred compensation match, laying off 69 positions, reducing support budgets, and receiving transfers from other State agencies and reallocations within the corrections system. These measures generate a savings of \$25.4 million, for a projected shortfall of \$10.3 million. The supplemental appropriation of \$7.6 million partially addresses this shortfall. This remaining shortfall of \$2.7 million will be addressed through unidentified savings in FY 2010, that will most likely be met by holding more vacant positions open or year-end appropriation transfers.

Department of Public Defense - Public Works LLC recommends consolidation of Information Technology (IT) hardware and services. The Department states it is seeking an exemption to this language because it estimates the requirement will cost \$700,000 and 3.0 FTE positions. This service is currently provided for free from the National Guard.

State Patrol to the Road Use Tax Fund - The Governor's overall \$341.0 million savings recommendation includes shifting \$50.0 million of costs for the State Patrol from the General Fund to the Road Use Tax Fund. The Governor's budget tracking document shows the Iowa State Patrol receiving a General Fund increase of \$3.9 million for a total General Fund appropriation of \$49.0 million.

Division of Criminal Investigation (DCI) Receipts - The Governor recommends reducing the DCI General Fund appropriation by \$8.9 million and depositing receipts for direct and indirect costs for gaming enforcement to Public Safety rather than the State General Fund. This recommendation is revenue neutral.

Consolidation of Housing Programs - The Public Works LLC recommended moving the housing programs located at the Department of Economic Development (DED) to the Iowa Finance Authority (IFA). Their report reflected a State funds savings of \$100,000. The programs do not involve the General Fund. Any savings would be for non-General Fund sources. Senate File 2088 (State Government Reorganization and Efficiency Bill) does not transfer the programs. However, the Bill does require a joint review of the programs by the DED and IFA. Any administrative efficiencies that may arise from the consolidation of federally-funded programs is unknown until the required review is completed.

Federal Tax Law Changes - The federal tax code has many tax credit, tax rate, and tax base provisions expiring December 31, 2010. It is up to the U.S. Congress and the President to decide over the next year, whether those tax provisions will be allowed to expire, will be renewed, or will be modified for tax years after December 31, 2010. Since Iowa allows individual income taxpayers to deduct federal income taxes from their Iowa taxable income, substantial changes to the federal tax code can result in significant

changes to Iowa tax liability, and therefore, Iowa General Fund revenue. The course of federal action on these expiring tax issues may not be clear until December 2010.

Environment First Fund Reductions - The Governor is recommending a reduction in appropriations to the Environment First Fund of \$7.0 million (16.7%). This includes a reduction of \$1.1 million (41.2%) to the Watershed Protection Fund in the Department of Agriculture and Land Stewardship, a reduction of \$6.0 million (33.3%) to the Resource Enhancement and Protection (REAP) Fund in the Department of Natural Resources (DNR), and a reduction of \$500,000 (100.0%) to the Brownfields Redevelopment Program in the Department of Economic Development. The Governor is recommending two programs in the DNR receive additional funding, including an increase of \$1.5 million (61.2%) for State Parks operations and maintenance and an increase of \$248,000 (\$68.9%) for the regulation of animal feeding operations.

Rebuild Iowa Infrastructure Fund - The Governor is recommending deappropriation of \$19.3 million from existing FY 2010 Rebuild Iowa Infrastructure Fund (RIIF) appropriations, including a reduction of the appropriation to the Grow Iowa Values Fund from \$45.0 million to \$27.5 million. This action corrects the negative balance in the RIIF that was due to a decrease in wagering taxes and interest earned. Under current law, \$139.7 million in FY 2011 appropriations were previously enacted or were provided through a standing appropriation from the RIIF. The Governor's proposed budget adjusts several of these appropriations by eliminating them, reducing them, or moving them to other funds, such as the Revenue Bonds Capitals Fund or the new I-JOBS Revenue Bonds II Fund. For example, the Governor recommends eliminating \$10.0 million from the RIIF that is deposited in the Secure an Advanced Vision for Education (SAVE) Fund, and reducing the standing appropriation for the Environment First Fund from \$42.0 million to \$35.0 million. Some of the previously enacted projects that are moved from the RIIF to restricted capital bond proceeds are the \$13.0 million for the Iowa State University's Veterinary Small Animals Hospital, \$5.0 million for the Community Attraction and Tourism grants, and \$10.0 million for the River Enhancement Community Attraction and Tourism grants.

Bonding Plan Changes - The Governor proposes creating a new I-JOBS Revenue Bonds II Fund that would receive net proceeds of \$150.0 million. The new revenue bonds would be guaranteed with the \$11.9 million unencumbered balance remaining from the \$55.0 million in wagering taxes that are allocated to pay the debt service on revenue bonds issued in July 2009. This bonding plan would substitute for the bonds authorized in SF 477 (Phase III Bonding Act) during the 2009 Legislative Session. The bonds authorized in SF 477 were appropriation bonds that were estimated to have a debt service payment of \$8.4 million annually and provide net proceeds of \$105.0 million.

The Spending "Gap"

Prior to the Governor's budget recommendation, the General Assembly and the Governor were, under current law, facing an \$1.02 billion "spending gap" in FY 2011. A spending gap occurs when projected revenues are less than projected expenditures. It is not uncommon to have a "spending gap" prior to the Governor's Recommendation.

This estimate used the FY 2010 appropriation level, after the 10.0% reduction as a baseline estimate for FY 2011. The estimate assumed that the agencies and programs would maintain the 10.0% reduction in their FY 2011 budgets. Expenditures for FY 2011 were analyzed to account for the automatic increases over and above the baseline estimate of \$5.235 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 one-time federal stimulus funds. These built-in and anticipated expenditures were estimated at \$1.2 billion for FY 2011. The estimate also assumed no supplemental appropriations for FY 2010 and that the built-in expenditures and anticipated increases would be fully funded. This is not always the case. The spending gap is not intended to be a prediction of an FY 2011 deficit; instead, it is intended to assist lawmakers in measuring the effects of proposed changes to spending and revenue.

STATE OF IOWA				
Projected Condition of the General Fund				
(Dollars in Millions)				
	Actual FY 2009	Estimated FY 2010*	LSA Est FY 2011*	Gov Rec FY 2011
Estimated Funds Available:				
Estimated Receipts (Dec. 11, 2009)	\$ 5,888.7	\$ 5,401.2	\$ 5,403.2	\$ 5,403.2
Economic Emergency Fund Transfer	45.3			
Governor Revenue Adjustments				34.8
Total Funds Available	<u>5,934.0</u>	<u>5,401.2</u>	<u>5,403.2</u>	<u>5,438.0</u>
Expenditure Limitation				5,382.3
Estimated Appropriations and Expenditures:				
Appropriations	5,959.0	5,768.3	5,234.5	5,661.7
Statutory Repayment to Econ. Emerg. Fund		45.3		
Public Works Efficiency Reduction				- 341.0
All Branches of Gov't ATB Reductions		- 579.1		
Built-in and Anticipated Increases			1,203.1	
Adjustment to Balance Budget (Spending Gap)			- 1,021.9	
Total Appropriations	<u>5,959.0</u>	<u>5,234.5</u>	<u>5,415.7</u>	<u>5,320.7</u>
Reversions	- 25.0	- 1.0	- 12.5	
Net Appropriations	<u>5,934.0</u>	<u>5,233.5</u>	<u>5,403.2</u>	<u>5,320.7</u>
Ending Balance - Surplus	<u>\$ 0.0</u>	<u>\$ 167.7</u>	<u>\$ 0.0</u>	<u>\$ 117.3</u>

Numbers may not equal totals due to rounding.

* This column shows the LSA's projected spending gap based on estimated built-in and anticipated expenditure increases as of January 27, 2010.

The Governor eliminates the FY 2011 spending gap by:

- Assuming \$341.0 million in savings from reorganization and efficiencies. The Governor does not specifically delineate what appropriations will be reduced due to the savings.
- Appropriating \$207.5 million from the Cash Reserve Fund.
- Making revenue adjustments, including reducing tax credit redemptions by \$52.5 million.
- Not fully funding the built-in and anticipated expenditures and shifting programs typically funded from the General Fund to other funding sources (see the following page).
- Underfunding School Aid by \$170.2 million.
- Not funding the increase for the collective bargaining costs.

This list is not all inclusive. The built-in and anticipated expenditures figure can change throughout the year. A spending gap is also adversely affected by declining revenues.

The following table is a current list of the built-in and anticipated expenditures and the Governor's recommendations relating to those expenditures.

Overview of the Governor's Budget

STATE OF IOWA
FY 2011 General Fund Built-in and Anticipated Expenditures
(Dollars in Millions)

Built-in Changes	General Fund	ARRA Funds	Total	Governor's Recommendations					Total	Difference
				GF	ARRA	CRF	RB2	RIIF		
1. Education - K-12 School Foundation Aid	312.2	202.5	514.7	199.7	48.0	100.0			347.7	-167.0*
2. Education - Instructional Support	1.7	13.1	14.8						0.0	-14.8
3. Education - Voluntary Preschool	5.8		5.8	2.4					2.4	-3.4
4. Education - Non-Public School Transportation	2.2		2.2						0.0	-2.2
5. Education - Child Development - At-Risk	2.3		2.3	1.1					1.1	-1.2
6. Human Services - Medical Assistance	44.4	122.0	166.4	180.9					180.9	14.5
7. Human Services - State Children's Health Insurance - hawk-i	8.0	4.0	12.0	10.5					10.5	-1.5
8. Human Services - Covering All Children	14.4		14.4						0.0	-14.4
9. Human Services - Mental Health Growth Factor	13.5		13.5			7.8			0.0	-13.5
10. Human Services - MH Property Tax Replacement	11.1	10.5	21.6						7.8	-13.8
11. Human Services - Dental Home	5.5		5.5			0.9			0.9	-0.1
12. Health Care Trust Fund	11.8		11.8			30.0			30.0	0.0
13. Revenue - Homestead Tax Credit	78.7		78.7			33.9			33.9	-44.8
14. Revenue - Agricultural Land Tax Credit	19.3		19.3			12.1			12.1	-7.2
15. Revenue - Elderly and Disabled Credit	10.7		10.7			7.8			7.8	-2.9
16. Revenue - Military Service Tax Credit	1.0		1.0			0.9			0.9	-0.1
17. Executive Council - Performance of Duty	30.0		30.0						0.0	0.0
18. Management - State Appeal Board Claims	1.6		1.6						0.0	-1.6
19. Public Health - Substance Abuse	2.0		2.0	2.0					2.0	0.0
20. Grow Iowa Values Fund	50.0		50.0				38.0		38.0	-12.0
21. Technology Reinvestment Fund	17.5		17.5				10.0		10.0	-7.5
22. Iowa Power Fund	3.4		3.4	3.4					3.4	0.0
23. Community Attraction and Tourism	7.0		7.0			7.0			7.0	0.0
24. Cultural Affairs - County Endowment Grants	0.1		0.1						0.0	-0.1
25. DED - Tourism and Marketing	0.3		0.3						0.0	-0.3
26. College Student Aid - Work Study	2.8		2.8						0.0	-2.8
27. Economic Emergency Fund Transfer	-45.3		-45.3	-45.3					-45.3	0.0
Total Built-in Changes	\$ 612.0	\$ 352.1	\$ 964.1	\$ 354.7	\$ 48.0	\$ 192.5	\$ 7.0	\$ 48.0	\$ 650.2	\$ -313.9
Anticipated Expenditure Changes										
28. Collective Bargaining Salary Costs - State Agencies	102.9		102.9						0.0	-102.9
29. Regents Tuition Replacement	24.3		24.3				24.3		24.3	0.0
30. DHS - Human Resources Revolving Fund Programs	15.8		15.8						0.0	-15.8
31. Corrections - Opening New CBC Beds	2.7		2.7				1.5		1.5	-1.2
32. State Public Defender	14.2		14.2						0.0	-14.2
33. Judicial Branch - Jury Witness Fee Revolving Fund	1.5		1.5			1.5			1.5	0.0
34. DHS - Civil Commitment Unit for Sex Offenders	1.5		1.5						0.0	-1.5
35. Teacher Quality National Board Certification	-0.2		-0.2	-0.2					-0.2	0.0
36. Iowa Veterans Home	-0.5		-0.5	-0.5					-0.5	0.0
37. Regents Institutions - Replace ARRA Funds		80.3	80.3	30.4					30.4	-49.9
38. Community Colleges - Replace ARRA Funds		25.6	25.6	6.0					6.0	-19.6
39. Corrections Institutions - Replace ARRA Funds		14.0	14.0	14.0					14.0	0.0
40. DHS - Field Operations/Child & Family - Replace ARRA Funds		3.6	3.6						0.0	-3.6
41. Public Safety - Replace ARRA Funds		0.7	0.7	0.7					0.7	0.0
42. Inspections & Appeals - Replace ARRA Funds		0.4	0.4	0.4					0.4	0.0
43. Public Defense - Military Division - Replace ARRA Funds		0.2	0.2	0.2					0.2	0.0
Subtotal	\$ 162.2	\$ 124.8	\$ 287.0	\$ 52.5	\$ 0.0	\$ 0.0	\$ 1.5	\$ 24.3	\$ 78.3	\$ -208.7
Total Expenditure Increases	\$ 774.2	\$ 476.9	\$ 1,251.1	\$ 407.2	\$ 48.0	\$ 192.5	\$ 8.5	\$ 72.3	\$ 728.5	\$ -522.6
FY 2011 Available ARRA Stimulus Funds ^{1/}										
Education Stabilization			\$ 25.4							
Government Stabilization			22.6							
FY 2011 Federal ARRA Stimulus Funds			\$ 48.0							
Expenditure Increases less FY 2011 ARRA Funds			\$ 1,203.1							

^{1/} \$94.2 million for FY 2011 Medicaid stimulus funds have been included built-in Medicaid estimate. This estimate assumes that Iowa will meet the Tier 2 FMAP unemployment criteria.

* The K-12 school foundation aid estimates of the Department of Management and the LSA are slightly different due to enrollment weighting differences.

ATTACHED DOCUMENTS

- **General Fund Appropriations Tracking**
- **Medicaid Funding Worksheet**
- **Balance sheets for:**
 - **Rebuild Iowa Infrastructure Fund (RIIF)**
 - **Environmental First Fund (EEF)**
 - **Technology Reinvestment Fund**
 - **Prison Bonding Fund**
 - **Revenue Bonds Capital Fund (RBC Fund)**
 - **IJOBS Revenue II Fund**
 - **Senior Living Trust Fund (SLTF)**
 - **Health Care Trust Fund (HCTF)**
 - **Property Tax Credit Fund (PCTF)**

Summary Data General Fund

	Actual FY 2009 <u>(1)</u>	Estimated FY 2010 <u>(2)</u>	Gov Rec Supp FY 2010 <u>(3)</u>	Gov Rec Net FY 2010 <u>(4)</u>	Gov Rec FY 2011 <u>(5)</u>	Gov Rec FY 11 vs Gov Rec Net FY 10 <u>(6)</u>	Percent Change <u>(7)</u>
Administration and Regulation	\$ 97,529,560	\$ 60,979,242	\$ 0	\$ 60,979,242	\$ 63,766,703	\$ 2,787,461	4.6%
Agriculture and Natural Resources	51,498,897	36,258,092	0	36,258,092	36,285,012	26,920	0.1%
Economic Development	48,213,307	40,616,635	0	40,616,635	41,904,957	1,288,322	3.2%
Education	1,271,326,576	815,857,704	40,004,886	855,862,590	860,978,502	5,115,912	0.6%
Health and Human Services	1,172,553,570	1,122,502,983	4,463,401	1,126,966,384	1,326,620,074	199,653,690	17.7%
Justice System	689,441,099	625,772,972	7,673,241	633,446,213	639,776,794	6,330,581	1.0%
Transportation, Infrastructure, and Capitals	0	1,350,000	0	1,350,000	0	-1,350,000	-100.0%
Unassigned Standings	<u>2,628,458,707</u>	<u>2,545,816,544</u>	<u>-2,170,338</u>	<u>2,543,646,206</u>	<u>2,692,354,405</u>	<u>148,708,199</u>	<u>5.8%</u>
Grand Total	<u><u>\$ 5,959,021,716</u></u>	<u><u>\$ 5,249,154,172</u></u>	<u><u>\$ 49,971,190</u></u>	<u><u>\$ 5,299,125,362</u></u>	<u><u>\$ 5,661,686,447</u></u>	<u><u>\$ 362,561,085</u></u>	<u><u>6.8%</u></u>

Column Explanations:

- (1) Actual FY 2009 - The actual FY 2009 appropriations. Reversions are not deducted from the appropriations.
- (2) Estimated FY 2010 - The FY 2010 legislative action after the Governor's 10.0% across-the-board reduction.
- (3) Gov Rec Supp FY 2010 - Includes the Governor's recommendations for supplemental appropriations and deappropriations.
- (4) Gov Rec Net FY 2010 - The sum of columns 2 and 3.
- (5) Final Action FY 2011 - The Governor's appropriation recommendations for FY 2011..
- (6) Gov Rec FY 11 vs Gov Rec FY 10 - Column 5 minus column 4.
- (7) Percent Change - Column 6 divided by Column 4.

Administration and Regulation General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
<u>Administrative Services, Dept. of</u>							
Administrative Services							
Administrative Services, Dept.	\$ 6,316,905	\$ 4,814,309	\$ 0	\$ 4,814,309	\$ 4,814,309	\$ 0	0.0%
Utilities	3,643,197	3,127,085	0	3,127,085	3,127,085	0	0.0%
Total Administrative Services, Dept. of	\$ 9,960,102	\$ 7,941,394	\$ 0	\$ 7,941,394	\$ 7,941,394	\$ 0	0.0%
<u>Auditor of State</u>							
Auditor Of State							
Auditor of State - General Office	\$ 1,233,691	\$ 814,921	\$ 0	\$ 814,921	\$ 814,921	\$ 0	0.0%
Total Auditor of State	\$ 1,233,691	\$ 814,921	\$ 0	\$ 814,921	\$ 814,921	\$ 0	0.0%
<u>Ethics and Campaign Disclosure</u>							
Campaign Finance Disclosure							
Ethics & Campaign Disclosure Board	\$ 537,256	\$ 470,700	\$ 0	\$ 470,700	\$ 470,700	\$ 0	0.0%
Total Ethics and Campaign Disclosure	\$ 537,256	\$ 470,700	\$ 0	\$ 470,700	\$ 470,700	\$ 0	0.0%
<u>Commerce, Dept. of</u>							
Alcoholic Beverages							
Alcoholic Beverages Operations	\$ 2,080,358	\$ 1,806,444	\$ 0	\$ 1,806,444	\$ 1,806,444	\$ 0	0.0%
Banking Division							
Banking Division	\$ 8,662,670	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Credit Union Division							
Credit Union Division	\$ 1,727,995	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Insurance Division							
Insurance Division	\$ 4,881,216	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Senior Health Insurance Information Program	59,100	47,028	0	47,028	47,028	0	0.0%
Health Insurance Oversight	78,800	0	0	0	0	0	0.0%
Total Insurance Division	\$ 5,019,116	\$ 47,028	\$ 0	\$ 47,028	\$ 47,028	\$ 0	0.0%
Professional Licensing and Reg.							
Professional Licensing Bureau	\$ 933,521	\$ 810,498	\$ 0	\$ 810,498	\$ 810,498	\$ 0	0.0%

Administration and Regulation General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
Utilities Division							
Utilities Division	\$ 7,795,527	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Total Commerce, Dept. of	\$ 26,219,187	\$ 2,663,970	\$ 0	\$ 2,663,970	\$ 2,663,970	\$ 0	0.0%
<u>Governor</u>							
Governor's Office							
Governor/Lt. Governor's Office	\$ 2,534,982	\$ 2,064,471	\$ 0	\$ 2,064,471	\$ 2,064,471	\$ 0	0.0%
Terrace Hill Quarters	515,367	394,291	0	394,291	394,291	0	0.0%
Administrative Rules Coordinator	175,552	127,167	0	127,167	127,167	0	0.0%
National Governor's Association	80,600	70,783	0	70,783	63,705	-7,078	-10.0%
State-Federal Relations	141,235	41,958	0	41,958	41,958	0	0.0%
Total Governor	\$ 3,447,736	\$ 2,698,670	\$ 0	\$ 2,698,670	\$ 2,691,592	\$ -7,078	-0.3%
<u>Governor's Office of Drug Control Policy</u>							
Office of Drug Control Policy							
Drug Policy Coordinator	\$ 357,866	\$ 313,531	\$ 0	\$ 313,531	\$ 313,531	\$ 0	0.0%
Drug Task Forces	1,729,812	0	0	0	0	0	0.0%
Total Governor's Office of Drug Control Policy	\$ 2,087,678	\$ 313,531	\$ 0	\$ 313,531	\$ 313,531	\$ 0	0.0%
<u>Human Rights, Dept. of</u>							
Human Rights, Department of							
Human Rights Administration	\$ 359,087	\$ 274,773	\$ 0	\$ 274,773	\$ 274,773	\$ 0	0.0%
Deaf Services	424,859	340,913	0	340,913	340,913	0	0.0%
Asian and Pacific Islanders	149,658	120,087	0	120,087	120,087	0	0.0%
Persons with Disabilities	233,555	187,408	0	187,408	187,408	0	0.0%
Latino Affairs	199,759	160,290	0	160,290	160,290	0	0.0%
Status of Women	354,299	284,295	0	284,295	284,295	0	0.0%
Status of African Americans	187,080	150,116	0	150,116	150,116	0	0.0%
Status of Native Americans	5,910	4,817	0	4,817	4,817	0	0.0%
Criminal & Juvenile Justice	1,601,076	1,284,725	0	1,284,725	1,284,725	0	0.0%
Dev., Assess. & Resolution Prog.	9,850	0	0	0	0	0	0.0%
Total Human Rights, Dept. of	\$ 3,525,133	\$ 2,807,424	\$ 0	\$ 2,807,424	\$ 2,807,424	\$ 0	0.0%

Administration and Regulation General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
<u>Inspections & Appeals, Dept. of</u>							
Inspections and Appeals, Dept. of							
Administration Division	\$ 2,248,855	\$ 1,804,510	\$ 0	\$ 1,804,510	\$ 1,984,510	\$ 180,000	10.0%
Administrative Hearings Division	759,690	609,585	0	609,585	609,585	0	0.0%
Investigations Division	1,629,666	1,307,666	0	1,307,666	690,629	-617,037	-47.2%
Health Facilities Division	2,507,242	2,011,845	0	2,011,845	4,030,108	2,018,263	100.3%
Employment Appeal Board	57,724	46,318	0	46,318	46,318	0	0.0%
Child Advocacy Board	2,860,637	2,628,330	0	2,628,330	2,920,367	292,037	11.1%
Total Inspections and Appeals, Dept. of	\$ 10,063,814	\$ 8,408,254	\$ 0	\$ 8,408,254	\$ 10,281,517	\$ 1,873,263	22.3%
Racing Commission							
Pari-Mutuel Regulation	\$ 2,930,682	\$ 2,637,614	\$ 0	\$ 2,637,614	\$ 2,637,614	\$ 0	0.0%
Riverboat Regulation	3,372,069	3,034,862	0	3,034,862	3,034,862	0	0.0%
Total Racing Commission	\$ 6,302,751	\$ 5,672,476	\$ 0	\$ 5,672,476	\$ 5,672,476	\$ 0	0.0%
Total Inspections & Appeals, Dept. of	\$ 16,366,565	\$ 14,080,730	\$ 0	\$ 14,080,730	\$ 15,953,993	\$ 1,873,263	13.3%
<u>Rebuild Iowa Office</u>							
Rebuild Iowa							
Rebuild Iowa OR50	\$ 0	\$ 178,449	\$ 0	\$ 178,449	\$ 1,099,725	\$ 921,276	516.3%
Total Rebuild Iowa Office	\$ 0	\$ 178,449	\$ 0	\$ 178,449	\$ 1,099,725	\$ 921,276	516.3%
<u>Management, Dept. of</u>							
Management, Dept. of							
Department Operations	\$ 3,253,620	\$ 2,530,360	\$ 0	\$ 2,530,360	\$ 2,530,360	\$ 0	0.0%
Total Management, Dept. of	\$ 3,253,620	\$ 2,530,360	\$ 0	\$ 2,530,360	\$ 2,530,360	\$ 0	0.0%
<u>Revenue, Dept. of</u>							
Revenue, Dept. of							
Revenue, Department of	\$ 26,332,296	\$ 22,729,219	\$ 0	\$ 22,729,219	\$ 22,729,219	\$ 0	0.0%
School Infrastructure Transfer	0	0	0	0	0	0	0.0%
Total Revenue, Dept. of	\$ 26,332,296	\$ 22,729,219	\$ 0	\$ 22,729,219	\$ 22,729,219	\$ 0	0.0%

Administration and Regulation

General Fund

	Actual FY 2009 <u>(1)</u>	Estimated FY 2010 <u>(2)</u>	Gov Rec Supp FY 2010 <u>(3)</u>	Gov Rec Net FY 2010 <u>(4)</u>	Gov Rec FY 2011 <u>(5)</u>	Gov Rec FY 11 vs Gov Rec Net FY 10 <u>(6)</u>	Percent Change <u>(7)</u>
<u>Secretary of State</u>							
Secretary of State							
Admin/Elections/Voter Registration	\$ 1,515,404	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Secretary of State-Operations	<u>1,986,241</u>	<u>2,895,585</u>	<u>0</u>	<u>2,895,585</u>	<u>2,895,585</u>	<u>0</u>	<u>0.0%</u>
Total Secretary of State	<u>\$ 3,501,645</u>	<u>\$ 2,895,585</u>	<u>\$ 0</u>	<u>\$ 2,895,585</u>	<u>\$ 2,895,585</u>	<u>\$ 0</u>	<u>0.0%</u>
<u>Treasurer of State</u>							
Treasurer of State							
Treasurer - General Office	\$ 1,064,651	\$ 854,289	\$ 0	\$ 854,289	\$ 854,289	\$ 0	0.0%
Total Treasurer of State	<u>\$ 1,064,651</u>	<u>\$ 854,289</u>	<u>\$ 0</u>	<u>\$ 854,289</u>	<u>\$ 854,289</u>	<u>\$ 0</u>	<u>0.0%</u>
Total Administration and Regulation	<u><u>\$ 97,529,560</u></u>	<u><u>\$ 60,979,242</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 60,979,242</u></u>	<u><u>\$ 63,766,703</u></u>	<u><u>\$ 2,787,461</u></u>	<u><u>4.6%</u></u>

Agriculture and Natural Resources General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
<u>Agriculture and Land Stewardship</u>							
Agriculture and Land Stewardship							
Administrative Division	\$ 19,044,179	\$ 16,872,308	\$ 0	\$ 16,872,308	\$ 16,872,308	\$ 0	0.0%
Chronic Wasting Disease	98,500	0	0	0	0	0	0.0%
Regulatory Dairy Products	935,750	0	0	0	0	0	0.0%
Avian Influenza	27,750	-18,077	0	-18,077	0	18,077	-100.0%
Apiary Program	73,875	0	0	0	0	0	0.0%
Gypsy Moth Control - GF	49,250	0	0	0	0	0	0.0%
Emerald Ash Borer Public Awareness	49,250	0	0	0	0	0	0.0%
Soil Commissioners Expense	394,000	0	0	0	0	0	0.0%
Sr. Farmers Market Program	73,875	0	0	0	0	0	0.0%
Emergency Veterinarian Rapid Response	128,050	0	0	0	0	0	0.0%
Organic Agricultural Products	49,250	0	0	0	0	0	0.0%
Grape & Wine Development Fund	275,800	0	0	0	0	0	0.0%
Farm to School Program	73,160	0	0	0	0	0	0.0%
Total Agriculture and Land Stewardship	\$ 21,272,689	\$ 16,854,231	\$ 0	\$ 16,854,231	\$ 16,872,308	\$ 18,077	0.1%
<u>Natural Resources, Dept. of</u>							
Natural Resources							
Natural Resources Operations	\$ 22,091,049	\$ 15,968,410	\$ 0	\$ 15,968,410	\$ 15,968,410	\$ 0	0.0%
Redemption Center	985,000	-8,843	0	-8,843	0	8,843	-100.0%
Supplemental to Fish & Wildlife Trust Fund - GF	4,070,000	0	0	0	0	0	0.0%
Total Natural Resources, Dept. of	\$ 27,146,049	\$ 15,959,567	\$ 0	\$ 15,959,567	\$ 15,968,410	\$ 8,843	0.1%
<u>Regents, Board of</u>							
Regents, Board of							
ISU - Veterinary Diagnostic Laboratory	\$ 3,080,159	\$ 3,444,294	\$ 0	\$ 3,444,294	\$ 3,444,294	\$ 0	0.0%
Total Regents, Board of	\$ 3,080,159	\$ 3,444,294	\$ 0	\$ 3,444,294	\$ 3,444,294	\$ 0	0.0%
Total Agriculture and Natural Resources	\$ 51,498,897	\$ 36,258,092	\$ 0	\$ 36,258,092	\$ 36,285,012	\$ 26,920	0.1%

Economic Development General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
<u>Cultural Affairs, Dept. of</u>							
Cultural Affairs, Dept. of							
Administration Division	\$ 252,013	\$ 212,069	\$ 0	\$ 212,069	\$ 212,069	\$ 0	0.0%
Community Cultural Grants	298,566	273,500	0	273,500	273,500	0	0.0%
Historical Division	3,796,919	3,195,107	0	3,195,107	3,195,107	0	0.0%
Historic Sites	585,930	493,060	0	493,060	493,060	0	0.0%
Arts Division	1,216,533	1,023,712	0	1,023,712	1,023,712	0	0.0%
Great Places	328,804	214,869	0	214,869	214,869	0	0.0%
Archiving Former Governor's Papers	83,354	70,142	0	70,142	70,142	0	0.0%
Records Center Rent	237,452	199,816	0	199,816	199,816	0	0.0%
Hist. Resource Dev. Emerg. Grants	-1,470	0	0	0	0	0	0.0%
Iowa Cultural Caucus	19,700	0	0	0	0	0	0.0%
Total Cultural Affairs, Dept. of	\$ 6,817,801	\$ 5,682,275	\$ 0	\$ 5,682,275	\$ 5,682,275	\$ 0	0.0%
<u>Economic Development, Dept. of</u>							
Economic Development, Dept. of							
Economic Dev. Administration	\$ 2,186,814	\$ 1,826,046	\$ 0	\$ 1,826,046	\$ 1,976,046	\$ 150,000	8.2%
Business Development	6,513,612	5,346,536	0	5,346,536	5,346,536	0	0.0%
Community Development Division	6,372,598	5,063,917	0	5,063,917	5,063,917	0	0.0%
World Food Prize	1,000,000	750,000	0	750,000	750,000	0	0.0%
Historic Preservation Challenge Grants	197,000	165,775	0	165,775	165,775	0	0.0%
Iowa Comm. Volunteer Ser.-Promise	0	112,500	0	112,500	112,500	0	0.0%
Center for Citizen Diplomacy	147,750	0	0	0	0	0	0.0%
TSB Marketing and Compliance	-2,173	-9,457	0	-9,457	0	9,457	-100.0%
TSB Process Improvement & Admin.	-3,374	-20,358	0	-20,358	0	20,358	-100.0%
TSB Advocacy Centers	-13,104	-79,308	0	-79,308	0	79,308	-100.0%
Total Economic Development, Dept. of	\$ 16,399,123	\$ 13,155,651	\$ 0	\$ 13,155,651	\$ 13,414,774	\$ 259,123	2.0%
<u>Iowa Finance Authority</u>							
Iowa Finance Authority							
Council on Homelessness	\$ 0	\$ 4,500	\$ 0	\$ 4,500	\$ 0	\$ -4,500	-100.0%
Total Iowa Finance Authority	\$ 0	\$ 4,500	\$ 0	\$ 4,500	\$ 0	\$ -4,500	-100.0%

Economic Development General Fund

	Actual FY 2009 <u>(1)</u>	Estimated FY 2010 <u>(2)</u>	Gov Rec Supp FY 2010 <u>(3)</u>	Gov Rec Net FY 2010 <u>(4)</u>	Gov Rec FY 2011 <u>(5)</u>	Gov Rec FY 11 vs Gov Rec Net FY 10 <u>(6)</u>	Percent Change <u>(7)</u>
<u>Iowa Workforce Development</u>							
Iowa Workforce Development							
IWD - Labor Services Division	\$ 3,851,643	\$ 3,395,440	\$ 0	\$ 3,395,440	\$ 3,495,440	\$ 100,000	2.9%
IWD - Workers' Comp Division	2,884,187	2,595,768	0	2,595,768	2,595,768	0	0.0%
IWD Operations - Field Offices	12,370,209	10,795,474	0	10,795,474	11,645,474	850,000	7.9%
Offender Reentry Program	367,447	322,261	0	322,261	322,261	0	0.0%
Security Employee Training Program	15,000	13,033	0	13,033	13,033	0	0.0%
Statewide Standard Skills Assessment	489,929	-33,699	0	-33,699	0	33,699	-100.0%
Employee Misclassification	0	450,000	0	450,000	500,000	50,000	11.1%
Total Iowa Workforce Development	\$ 19,978,415	\$ 17,538,277	\$ 0	\$ 17,538,277	\$ 18,571,976	\$ 1,033,699	5.9%
<u>Public Employment Relations Board</u>							
Public Employment Relations							
PER Board - General Office	\$ 1,227,126	\$ 1,051,903	\$ 0	\$ 1,051,903	\$ 1,051,903	\$ 0	0.0%
Total Public Employment Relations Board	\$ 1,227,126	\$ 1,051,903	\$ 0	\$ 1,051,903	\$ 1,051,903	\$ 0	0.0%
<u>Regents, Board of</u>							
Regents, Board of							
ISU - Economic Development	\$ 2,943,124	\$ 2,475,983	\$ 0	\$ 2,475,983	\$ 2,475,983	\$ 0	0.0%
SUI - Economic Development	264,325	222,372	0	222,372	222,372	0	0.0%
UNI - Economic Development	583,393	485,674	0	485,674	485,674	0	0.0%
Total Regents, Board of	\$ 3,790,842	\$ 3,184,029	\$ 0	\$ 3,184,029	\$ 3,184,029	\$ 0	0.0%
Total Economic Development	\$ 48,213,307	\$ 40,616,635	\$ 0	\$ 40,616,635	\$ 41,904,957	\$ 1,288,322	3.2%

Education General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
<u>Blind, Dept. of the</u>							
Blind, Dept. for the Department for the Blind	\$ 2,463,314	\$ 2,032,265	\$ 0	\$ 2,032,265	\$ 2,032,265	\$ 0	0.0%
Total Blind, Dept. of the	\$ 2,463,314	\$ 2,032,265	\$ 0	\$ 2,032,265	\$ 2,032,265	\$ 0	0.0%
<u>College Aid Commission</u>							
College Student Aid Comm.							
College Aid Commission	\$ 381,137	\$ 314,443	\$ 0	\$ 314,443	\$ 314,443	\$ 0	0.0%
Iowa Grants	1,070,976	981,743	0	981,743	883,569	-98,174	-10.0%
DSM University-Osteopathic Loans	100,000	91,668	0	91,668	82,501	-9,167	-10.0%
DSM University-Physician Recruit.	341,254	281,539	0	281,539	281,539	0	0.0%
National Guard Benefits Program	3,742,629	3,075,783	0	3,075,783	3,316,903	241,120	7.8%
Teacher Shortage Forgivable Loan	478,119	394,454	0	394,454	438,282	43,828	11.1%
All Iowa Opportunity Foster Care Grant Program	0	618,759	0	618,759	618,759	0	0.0%
All Iowa Opportunity Scholarships	3,940,000	2,252,283	0	2,252,283	2,502,537	250,254	11.1%
Nurse & Nurse Educator Loan Program	98,500	81,264	0	81,264	90,293	9,029	11.1%
Barber & Cosmetology Tuition Grant Program	50,000	45,834	0	45,834	41,251	-4,583	-10.0%
College Work Study	980,075	0	0	0	0	0	0.0%
Tuition Grant Program-Standing	49,322,612	42,491,762	0	42,491,762	45,802,158	3,310,396	7.8%
Tuition Grant - For-Profit	5,441,985	4,489,705	0	4,489,705	4,857,527	367,822	8.2%
Vocational Technical Tuition Grant	2,741,368	2,261,662	0	2,261,662	2,512,958	251,296	11.1%
Washington DC Internships	100,000	0	0	0	0	0	0.0%
Total College Aid Commission	\$ 68,788,655	\$ 57,380,899	\$ 0	\$ 57,380,899	\$ 61,742,720	\$ 4,361,821	7.6%

Education General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
Education, Dept. of							
Education, Dept. of							
Administration	\$ 8,625,560	\$ 7,266,578	\$ 0	\$ 7,266,578	\$ 7,099,482	\$ -167,096	-2.3%
Vocational Education Administration	625,091	524,479	0	524,479	582,755	58,276	11.1%
Vocational Education Secondary	2,892,850	2,427,229	0	2,427,229	2,696,921	269,692	11.1%
Food Service	2,472,038	2,039,462	0	2,039,462	2,266,069	226,607	11.1%
State Library	1,907,426	1,573,650	0	1,573,650	1,573,650	0	0.0%
State Library - Enrich Iowa	1,796,081	1,616,473	179,608	1,796,081	1,796,081	0	0.0%
State Library - Library Service Areas	1,562,210	1,405,989	0	1,405,989	1,405,989	0	0.0%
Early Child - Comm. Empowerment Gen. Aid	21,967,476	6,729,907	0	6,729,907	6,729,907	0	0.0%
Early Child - Family Support & Parent Ed.	4,925,000	13,693,096	0	13,693,096	13,693,096	0	0.0%
Early Child - Empower. Preschool Assistance	0	7,894,935	877,215	8,772,150	7,894,935	-877,215	-10.0%
Early Child - Early Care, Health & Ed.	9,850,000	-54,595	54,595	0	0	0	0.0%
Early Child - Spec. Ed. Services Birth to 3	1,695,579	1,398,874	0	1,398,874	1,565,970	167,096	11.9%
Early Child - Voluntary Preschool	14,769,449	10,344,294	1,194,569	11,538,863	12,744,294	1,205,431	10.4%
Adult Education Capacity	0	0	0	0	500,000	500,000	0.0%
Nonpublic Textbook Services	682,500	563,071	62,563	625,634	625,634	0	0.0%
Administrator Mentoring	246,250	203,160	0	203,160	203,160	0	0.0%
Model Core Curriculum	2,159,466	1,781,586	197,954	1,979,540	1,979,540	0	0.0%
Student Achievement/Teacher Quality	245,752,706	6,722,322	892,428	7,614,750	7,614,750	0	0.0%
Community Colleges General Aid	180,316,478	142,810,651	5,943,581	148,754,232	148,754,232	0	0.0%
Community College Salaries - Past Years	1,477,500	825,012	0	825,012	825,012	0	0.0%
Comm College Interpreters for Deaf	197,000	180,000	0	180,000	0	-180,000	-100.0%
Jobs For America's Grads	591,000	540,000	0	540,000	540,000	0	0.0%
Educational Expenses for American Indians	0	90,000	0	90,000	0	-90,000	-100.0%
K-12 Management Information System	0	207,000	23,000	230,000	0	-230,000	-100.0%
Senior Year Plus	1,871,500	-140,566	140,566	0	0	0	0.0%
Private Instruction	146,000	0	0	0	0	0	0.0%
Total Education, Dept. of	\$ 506,529,160	\$ 210,642,607	\$ 9,566,079	\$ 220,208,686	\$ 221,091,477	\$ 882,791	0.4%
Vocational Rehabilitation							
Vocational Rehabilitation	\$ 5,624,107	\$ 4,639,957	\$ 0	\$ 4,639,957	\$ 4,639,957	\$ 0	0.0%
Independent Living	55,717	45,967	0	45,967	45,967	0	0.0%
Entrepreneurs with Disabilities Program	197,000	162,531	0	162,531	162,531	0	0.0%
Farmers with Disabilities	0	97,200	0	97,200	0	-97,200	-100.0%
Independent Living Center Grant	246,250	45,000	0	45,000	45,000	0	0.0%
Total Vocational Rehabilitation	\$ 6,123,074	\$ 4,990,655	\$ 0	\$ 4,990,655	\$ 4,893,455	\$ -97,200	-1.9%

Education General Fund

	Actual FY 2009 <u>(1)</u>	Estimated FY 2010 <u>(2)</u>	Gov Rec Supp FY 2010 <u>(3)</u>	Gov Rec Net FY 2010 <u>(4)</u>	Gov Rec FY 2011 <u>(5)</u>	Gov Rec FY 11 vs Gov Rec Net FY 10 <u>(6)</u>	Percent Change <u>(7)</u>
Iowa Public Television							
Iowa Public Television	\$ 8,738,387	\$ 8,074,514	\$ 0	\$ 8,074,514	\$ 8,074,514	\$ 0	0.0%
Regional Telecom. Councils	1,344,057	1,108,864	0	1,108,864	1,108,864	0	0.0%
Total Iowa Public Television	<u>\$ 10,082,444</u>	<u>\$ 9,183,378</u>	<u>\$ 0</u>	<u>\$ 9,183,378</u>	<u>\$ 9,183,378</u>	<u>\$ 0</u>	<u>0.0%</u>
Total Education, Dept. of	<u>\$ 522,734,678</u>	<u>\$ 224,816,640</u>	<u>\$ 9,566,079</u>	<u>\$ 234,382,719</u>	<u>\$ 235,168,310</u>	<u>\$ 785,591</u>	<u>0.3%</u>

Education General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
Regents, Board of							
Regents, Board of							
Regent Board Office	\$ 1,324,523	\$ 1,105,123	\$ 0	\$ 1,105,123	\$ 1,105,123	\$ 0	0.0%
Southwest Iowa Resource Ctr	110,018	90,766	0	90,766	90,766	0	0.0%
Tri State Graduate	83,769	69,110	0	69,110	69,110	0	0.0%
Quad Cities Grad Ctr	163,228	134,665	0	134,665	134,665	0	0.0%
Midwestern Higher Ed Consortium	90,000	0	0	0	0	0	0.0%
IPR - Iowa Public Radio	492,500	406,318	0	406,318	406,318	0	0.0%
University of Iowa - General	269,527,169	211,934,782	14,371,621	226,306,403	226,306,403	0	0.0%
SUI - Center for Disabilities & Development	6,839,740	0	0	0	0	0	0.0%
SUI - Oakdale Campus	2,721,464	2,268,925	0	2,268,925	2,268,925	0	0.0%
SUI - Hygienic Laboratory	4,401,916	3,669,943	0	3,669,943	3,669,943	0	0.0%
SUI - Family Practice Program	2,225,735	1,855,628	0	1,855,628	1,855,628	0	0.0%
SUI - Specialized Children Health Services (SCHS)	820,780	684,297	0	684,297	684,297	0	0.0%
SUI - Iowa Cancer Registry	185,514	154,666	0	154,666	154,666	0	0.0%
SUI - Substance Abuse Consortium	69,113	57,621	0	57,621	57,621	0	0.0%
SUI - Biocatalysis	900,775	750,990	0	750,990	750,990	0	0.0%
SUI - Primary Health Care	807,680	673,375	0	673,375	673,375	0	0.0%
SUI - Iowa Birth Defects Registry	47,656	39,730	0	39,730	39,730	0	0.0%
SUI - Iowa Nonprofit Resource Center	202,301	168,662	0	168,662	168,662	0	0.0%
SUI Ag Health & Safety	126,713	0	0	0	0	0	0.0%
Iowa State: Gen. University	212,192,481	166,488,825	10,839,521	177,328,346	177,328,346	0	0.0%
ISU - Agricultural Experiment Station	34,989,170	29,170,840	0	29,170,840	29,170,840	0	0.0%
ISU - Cooperative Extension	22,324,765	18,612,391	0	18,612,391	18,612,391	0	0.0%
ISU - Leopold Center	494,642	412,388	0	412,388	412,388	0	0.0%
ISU - Livestock Disease Research	215,129	179,356	0	179,356	179,356	0	0.0%
ISU - George Washington Carver Endowed Chair	243,681	0	0	0	0	0	0.0%
UNI - University of Northern Iowa	95,792,085	75,410,898	5,227,665	80,638,563	80,638,563	0	0.0%
UNI - Recycling and Reuse Center	220,430	181,858	0	181,858	181,858	0	0.0%
UNI - Math and Science Collaborative	3,940,000	3,250,549	0	3,250,549	3,250,549	0	0.0%
UNI - Real Estate Education Program	157,600	130,022	0	130,022	130,022	0	0.0%
ISD - Iowa School for the Deaf	9,974,495	8,679,964	0	8,679,964	8,679,964	0	0.0%
IBS - Iowa Braille and Sight Saving School	5,640,062	4,917,362	0	4,917,362	4,917,362	0	0.0%
ISD/IBS - Tuition and Transportation	14,795	12,206	0	12,206	12,206	0	0.0%
UNI - Research Development School Infrastructure Study	0	31,500	0	31,500	0	-31,500	-100.0%
ISD/IBS - Licensed Classroom Teachers	0	85,140	0	85,140	85,140	0	0.0%
Total Regents, Board of	\$ 677,339,929	\$ 531,627,900	\$ 30,438,807	\$ 562,066,707	\$ 562,035,207	\$ -31,500	0.0%
Total Education	\$ 1,271,326,576	\$ 815,857,704	\$ 40,004,886	\$ 855,862,590	\$ 860,978,502	\$ 5,115,912	0.6%

Health and Human Services General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
Aging, Dept. on							
Aging, Dept. on							
Aging Programs	\$ 5,274,444	\$ 4,462,407	\$ 0	\$ 4,462,407	\$ 4,462,407	\$ 0	0.0%
Total Aging, Dept. on	\$ 5,274,444	\$ 4,462,407	\$ 0	\$ 4,462,407	\$ 4,462,407	\$ 0	0.0%
Public Health, Dept. of							
Public Health, Dept. of							
Addictive Disorders	\$ 3,035,917	\$ 25,787,250	\$ 2,627,532	\$ 28,414,782	\$ 28,414,782	\$ 0	0.0%
Healthy Children and Families	2,584,835	2,024,250	329,267	2,353,517	2,353,517	0	0.0%
Chronic Conditions	2,169,991	2,480,612	321,643	2,802,255	2,802,255	0	0.0%
Community Capacity	1,722,362	3,705,162	23,000	3,728,162	3,728,162	0	0.0%
Elderly Wellness	9,095,475	7,511,201	834,578	8,345,779	8,345,779	0	0.0%
Environmental Hazards	721,737	900,352	0	900,352	965,950	65,598	7.3%
Infectious Diseases	2,795,546	1,467,595	203,970	1,671,565	1,605,967	-65,598	-3.9%
Public Protection	3,115,215	3,212,987	23,248	3,236,235	3,236,235	0	0.0%
Resource Management	1,194,098	956,265	0	956,265	956,265	0	0.0%
Prevention and Chronic Care Management	188,165	0	0	0	0	0	0.0%
Medical Home System	163,379	0	0	0	0	0	0.0%
Healthy Communities Initiative	874,682	0	0	0	0	0	0.0%
Gov. Council on Physical Fitness and Nutrition	108,160	0	0	0	0	0	0.0%
Iowa Health Information Technology System	188,069	0	0	0	0	0	0.0%
Health Care Access	171,965	0	0	0	0	0	0.0%
Total Public Health, Dept. of	\$ 28,129,596	\$ 48,045,674	\$ 4,363,238	\$ 52,408,912	\$ 52,408,912	\$ 0	0.0%
Human Services, Dept. of							
Toledo Juvenile Home							
Licensed Classroom Teachers	\$ 0	\$ 103,950	\$ 0	\$ 103,950	\$ 103,950	\$ 0	0.0%
General Administration							
General Administration	\$ 16,848,360	\$ 13,727,271	\$ 0	\$ 13,727,271	\$ 13,727,271	\$ 0	0.0%
Field Operations							
Child Support Recoveries	\$ 15,082,461	\$ 12,078,414	\$ 0	\$ 12,078,414	\$ 12,078,414	\$ 0	0.0%
Field Operations	69,234,591	56,729,548	0	56,729,548	56,729,548	0	0.0%
Total Field Operations	\$ 84,317,052	\$ 68,807,962	\$ 0	\$ 68,807,962	\$ 68,807,962	\$ 0	0.0%

Health and Human Services General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
Toledo Juvenile Home							
Toledo Juvenile Home	\$ 7,591,274	\$ 6,079,283	\$ 0	\$ 6,079,283	\$ 6,189,283	\$ 110,000	1.8%
Eldora Training School							
Eldora Training School	\$ 12,045,087	\$ 9,646,008	\$ 0	\$ 9,646,008	\$ 9,536,008	\$ -110,000	-1.1%
Cherokee CCUSO							
Civil Commit. Unit for Sex Offenders	\$ 6,701,758	\$ 6,174,184	\$ 0	\$ 6,174,184	\$ 6,174,184	\$ 0	0.0%
Cherokee							
Cherokee MHI	\$ 6,109,285	\$ 4,892,468	\$ 0	\$ 4,892,468	\$ 4,892,468	\$ 0	0.0%
Clarinda							
Clarinda MHI	\$ 7,298,531	\$ 5,604,601	\$ 0	\$ 5,604,601	\$ 5,604,601	\$ 0	0.0%
Independence							
Independence MHI	\$ 10,693,858	\$ 8,553,210	\$ 0	\$ 8,553,210	\$ 8,553,210	\$ 0	0.0%
Mt Pleasant							
Mt Pleasant MHI	\$ 2,023,008	\$ 1,614,663	\$ 0	\$ 1,614,663	\$ 1,614,663	\$ 0	0.0%
Glenwood							
Glenwood Resource Center	\$ 18,903,764	\$ 15,808,438	\$ 0	\$ 15,808,438	\$ 15,489,063	\$ -319,375	-2.0%
Woodward							
Woodward Resource Center	\$ 12,561,726	\$ 9,786,280	\$ 0	\$ 9,786,280	\$ 9,703,456	\$ -82,824	-0.8%

Health and Human Services General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
Assistance							
Family Investment Program/JOBS	\$ 42,060,901	\$ 31,133,430	\$ 0	\$ 31,133,430	\$ 31,735,539	\$ 602,109	1.9%
Medical Assistance	593,302,330	610,096,134	0	610,096,134	790,982,609	180,886,475	29.6%
Health Insurance Premium Payment	570,924	457,210	0	457,210	457,210	0	0.0%
Medical Contracts	13,953,067	12,286,353	0	12,286,353	10,413,090	-1,873,263	-15.2%
State Supplementary Assistance	18,332,214	16,457,833	0	16,457,833	18,259,235	1,801,402	10.9%
State Children's Health Insurance	13,660,852	13,166,847	0	13,166,847	23,637,040	10,470,193	79.5%
Child Care Assistance	40,483,732	32,547,464	0	32,547,464	32,768,964	221,500	0.7%
Child and Family Services	88,971,729	81,532,306	0	81,532,306	80,425,523	-1,106,783	-1.4%
Adoption Subsidy	33,656,339	31,395,307	0	31,395,307	34,202,696	2,807,389	8.9%
Family Support Subsidy	1,907,312	1,522,998	0	1,522,998	1,522,998	0	0.0%
Connors Training	41,984	33,622	0	33,622	33,622	0	0.0%
MI/MR/DD State Cases	13,067,178	10,295,207	100,163	10,395,370	10,295,207	-100,163	-1.0%
MH/DD Community Services	18,017,890	14,211,100	0	14,211,100	14,211,100	0	0.0%
Volunteers	105,717	84,660	0	84,660	84,660	0	0.0%
Family Planning	738,750	-45,654	0	-45,654	0	45,654	-100.0%
Pregnancy Counseling	197,000	71,688	0	71,688	71,688	0	0.0%
MH/DD Growth Factor	54,081,310	48,697,893	0	48,697,893	48,697,893	0	0.0%
Medical Assistance, Hawk-i, Hawk-i Expansion	4,728,000	3,786,301	0	3,786,301	10,049,532	6,263,231	165.4%
Total Assistance	\$ 937,877,229	\$ 907,730,699	\$ 100,163	\$ 907,830,862	\$ 1,107,848,606	\$ 200,017,744	22.0%
Total Human Services, Dept. of	\$ 1,122,970,932	\$ 1,058,529,017	\$ 100,163	\$ 1,058,629,180	\$ 1,258,244,725	\$ 199,615,545	18.9%
Veterans Affairs, Dept. of							
Veterans Affairs, Department of							
General Administration	\$ 1,199,329	\$ 960,453	\$ 0	\$ 960,453	\$ 960,453	\$ 0	0.0%
War Orphans Educational Assistance	25,785	12,731	0	12,731	12,731	0	0.0%
Injured Veterans Grant Program	-23,550	-128,145	0	-128,145	0	128,145	-100.0%
Veterans County Grants	585,599	990,000	0	990,000	900,000	-90,000	-9.1%
Total Veterans Affairs, Department of	\$ 1,787,163	\$ 1,835,039	\$ 0	\$ 1,835,039	\$ 1,873,184	\$ 38,145	2.1%
Veterans Affairs, Dept. of							
Iowa Veterans Home	\$ 14,391,435	\$ 9,630,846	\$ 0	\$ 9,630,846	\$ 9,630,846	\$ 0	0.0%
Total Veterans Affairs, Dept. of	\$ 16,178,598	\$ 11,465,885	\$ 0	\$ 11,465,885	\$ 11,504,030	\$ 38,145	0.3%
Total Health and Human Services	\$ 1,172,553,570	\$ 1,122,502,983	\$ 4,463,401	\$ 1,126,966,384	\$ 1,326,620,074	\$ 199,653,690	17.7%

Justice System General Fund

	Actual FY 2009 <u>(1)</u>	Estimated FY 2010 <u>(2)</u>	Gov Rec Supp FY 2010 <u>(3)</u>	Gov Rec Net FY 2010 <u>(4)</u>	Gov Rec FY 2011 <u>(5)</u>	Gov Rec FY 11 vs Gov Rec Net FY 10 <u>(6)</u>	Percent Change <u>(7)</u>
<u>Justice, Department of</u>							
Justice, Dept. of							
General Office A.G.	\$ 9,359,691	\$ 7,732,930	\$ 0	\$ 7,732,930	\$ 7,732,930	\$ 0	0.0%
Victim Assistance Grants	147,750	3,060,000	0	3,060,000	3,060,000	0	0.0%
Legal Services Poverty Grants	1,970,000	1,759,171	0	1,759,171	1,759,171	0	0.0%
Farm Mediation Services	289,457	0	0	0	0	0	0.0%
Total Justice, Dept. of	\$ 11,766,898	\$ 12,552,101	\$ 0	\$ 12,552,101	\$ 12,552,101	\$ 0	0.0%
Consumer Advocate							
Consumer Advocate	\$ 3,623,328	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Total Justice, Department of	\$ 15,390,226	\$ 12,552,101	\$ 0	\$ 12,552,101	\$ 12,552,101	\$ 0	0.0%
<u>Civil Rights Commission</u>							
Civil Rights Commission							
Civil Rights Commission	\$ 1,545,232	\$ 1,379,861	\$ 0	\$ 1,379,861	\$ 1,379,861	\$ 0	0.0%
Total Civil Rights Commission	\$ 1,545,232	\$ 1,379,861	\$ 0	\$ 1,379,861	\$ 1,379,861	\$ 0	0.0%
<u>Corrections, Dept. of</u>							
CBC District 1							
CBC District I	\$ 13,300,371	\$ 11,918,690	\$ 110,275	\$ 12,028,965	\$ 12,453,082	\$ 424,117	3.5%
CBC District 2							
CBC District II	\$ 11,053,717	\$ 9,986,645	\$ 308,214	\$ 10,294,859	\$ 10,770,616	\$ 475,757	4.6%
CBC District 3							
CBC District III	\$ 6,104,702	\$ 5,345,642	\$ 18,010	\$ 5,363,652	\$ 5,715,578	\$ 351,926	6.6%
CBC District 4							
CBC District IV	\$ 5,603,983	\$ 5,179,500	\$ 76,117	\$ 5,255,617	\$ 5,522,416	\$ 266,799	5.1%
CBC District 5							
CBC District V	\$ 19,232,705	\$ 17,350,422	\$ 790,020	\$ 18,140,442	\$ 18,938,081	\$ 797,639	4.4%
CBC District 6							
CBC District VI	\$ 14,273,011	\$ 12,408,317	\$ 0	\$ 12,408,317	\$ 13,030,356	\$ 622,039	5.0%
CBC District 7							
CBC District VII	\$ 7,265,034	\$ 6,436,995	\$ 24,923	\$ 6,461,918	\$ 6,846,560	\$ 384,642	6.0%

Justice System General Fund

	Actual FY 2009 <u>(1)</u>	Estimated FY 2010 <u>(2)</u>	Gov Rec Supp FY 2010 <u>(3)</u>	Gov Rec Net FY 2010 <u>(4)</u>	Gov Rec FY 2011 <u>(5)</u>	Gov Rec FY 11 vs Gov Rec Net FY 10 <u>(6)</u>	Percent Change <u>(7)</u>
CBC District 8							
CBC District VIII	\$ 7,109,164	\$ 6,391,827	\$ 400,850	\$ 6,792,677	\$ 6,935,622	\$ 142,945	2.1%
Central Office							
County Confinement	\$ 967,983	\$ 775,092	\$ 0	\$ 775,092	\$ 775,092	\$ 0	0.0%
Federal Prisoners/ Contractual	241,293	215,470	0	215,470	239,411	23,941	11.1%
Corrections Administration	5,047,861	4,329,043	0	4,329,043	4,491,968	162,925	3.8%
Corrections Education	1,570,358	1,363,707	0	1,363,707	1,558,109	194,402	14.3%
Iowa Corrections Offender Network	427,700	381,928	0	381,928	424,364	42,436	11.1%
Mental Health/Substance Abuse	24,994	22,319	0	22,319	22,319	0	0.0%
Hepatitis Treatment and Education	188,000	167,881	0	167,881	167,881	0	0.0%
Total Central Office	<u>\$ 8,468,189</u>	<u>\$ 7,255,440</u>	<u>\$ 0</u>	<u>\$ 7,255,440</u>	<u>\$ 7,679,144</u>	<u>\$ 423,704</u>	<u>5.8%</u>
Fort Madison							
Ft. Madison Institution	\$ 44,737,908	\$ 37,003,223	\$ 864,048	\$ 37,867,271	\$ 41,442,374	\$ 3,575,103	9.4%
Anamosa							
Anamosa Institution	\$ 31,548,089	\$ 28,272,505	\$ 343,179	\$ 28,615,684	\$ 30,356,461	\$ 1,740,777	6.1%
Oakdale							
Oakdale Institution	\$ 59,219,891	\$ 52,781,485	\$ 2,750,762	\$ 55,532,247	\$ 55,955,246	\$ 422,999	0.8%
Newton							
Newton Institution	\$ 28,372,772	\$ 25,230,054	\$ 526,181	\$ 25,756,235	\$ 26,452,257	\$ 696,022	2.7%
Mt Pleasant							
Mt. Pleasant Inst.	\$ 27,430,137	\$ 24,494,564	\$ 415,980	\$ 24,910,544	\$ 26,265,257	\$ 1,354,713	5.4%
Rockwell City							
Rockwell City Institution	\$ 9,466,021	\$ 8,452,967	\$ 108,833	\$ 8,561,800	\$ 9,324,565	\$ 762,765	8.9%
Clarinda							
Clarinda Institution	\$ 25,526,358	\$ 21,078,946	\$ 451,752	\$ 21,530,698	\$ 23,645,033	\$ 2,114,335	9.8%
Mitchellville							
Mitchellville Institution	\$ 16,126,292	\$ 14,253,115	\$ 169,416	\$ 14,422,531	\$ 15,486,586	\$ 1,064,055	7.4%
Fort Dodge							
Ft. Dodge Institution	\$ 30,313,681	\$ 26,999,132	\$ 200,000	\$ 27,199,132	\$ 29,020,235	\$ 1,821,103	6.7%
Total Corrections, Dept. of	<u>\$ 365,152,025</u>	<u>\$ 320,839,469</u>	<u>\$ 7,558,560</u>	<u>\$ 328,398,029</u>	<u>\$ 345,839,469</u>	<u>\$ 17,441,440</u>	<u>5.3%</u>

Justice System General Fund

	Actual FY 2009 <u>(1)</u>	Estimated FY 2010 <u>(2)</u>	Gov Rec Supp FY 2010 <u>(3)</u>	Gov Rec Net FY 2010 <u>(4)</u>	Gov Rec FY 2011 <u>(5)</u>	Gov Rec FY 11 vs Gov Rec Net FY 10 <u>(6)</u>	Percent Change <u>(7)</u>
<u>Inspections & Appeals, Dept. of</u>							
Public Defender							
Public Defender	\$ 21,465,998	\$ 19,568,864	\$ 0	\$ 19,568,864	\$ 21,743,182	\$ 2,174,318	11.1%
Indigent Defense Appropriation	33,013,300	21,608,247	10,900,000	32,508,247	19,433,929	-13,074,318	-40.2%
Total Inspections & Appeals, Dept. of	\$ 54,479,298	\$ 41,177,111	\$ 10,900,000	\$ 52,077,111	\$ 41,177,111	\$ -10,900,000	-20.9%
<u>Judicial Branch</u>							
Judicial Branch							
Jury & Witness (GF) to Revolving Fd. (0043)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,500,000	\$ 1,500,000	0.0%
Judicial Branch	149,366,784	160,184,957	-11,373,135	148,811,822	148,811,822	0	0.0%
Judicial Retirement	3,450,963	0	0	0	0	0	0.0%
Total Judicial Branch	\$ 152,817,747	\$ 160,184,957	\$ -11,373,135	\$ 148,811,822	\$ 150,311,822	\$ 1,500,000	1.0%
<u>Law Enforcement Academy</u>							
Law Enforcement Academy							
Law Enforcement Academy	\$ 1,275,199	\$ 1,049,430	\$ 0	\$ 1,049,430	\$ 1,049,430	\$ 0	0.0%
Total Law Enforcement Academy	\$ 1,275,199	\$ 1,049,430	\$ 0	\$ 1,049,430	\$ 1,049,430	\$ 0	0.0%
<u>Parole, Board of</u>							
Parole Board							
Parole Board	\$ 1,251,903	\$ 1,045,259	\$ 0	\$ 1,045,259	\$ 1,045,259	\$ 0	0.0%
Total Parole, Board of	\$ 1,251,903	\$ 1,045,259	\$ 0	\$ 1,045,259	\$ 1,045,259	\$ 0	0.0%
<u>Public Defense, Dept. of</u>							
Public Defense, Dept. of							
Public Defense, Department of	\$ 6,361,947	\$ 5,624,281	\$ 526,202	\$ 6,150,483	\$ 6,249,201	\$ 98,718	1.6%
Emergency Management Division							
Homeland Security & Emer. Mgmt.	\$ 2,212,722	\$ 1,834,307	\$ 61,614	\$ 1,895,921	\$ 2,038,119	\$ 142,198	7.5%
Total Public Defense, Dept. of	\$ 8,574,669	\$ 7,458,588	\$ 587,816	\$ 8,046,404	\$ 8,287,320	\$ 240,916	3.0%

Justice System General Fund

	Actual FY 2009 <u>(1)</u>	Estimated FY 2010 <u>(2)</u>	Gov Rec Supp FY 2010 <u>(3)</u>	Gov Rec Net FY 2010 <u>(4)</u>	Gov Rec FY 2011 <u>(5)</u>	Gov Rec FY 11 vs Gov Rec Net FY 10 <u>(6)</u>	Percent Change <u>(7)</u>
Public Safety, Department of							
Public Safety, Dept. of							
Public Safety - Department Wide Duties	\$ 0	\$ 1,419,288	\$ 0	\$ 1,419,288	\$ 0	\$ -1,419,288	-100.0%
Public Safety Administration	4,470,414	3,952,071	0	3,952,071	4,134,461	182,390	4.6%
Public Safety DCI	21,506,406	19,012,743	0	19,012,743	12,861,710	-6,151,033	-32.4%
DCI - Crime Lab Equipment/Training	342,000	302,345	0	302,345	302,345	0	0.0%
Narcotics Enforcement	6,501,493	5,747,647	0	5,747,647	6,507,048	759,401	13.2%
Public Safety Undercover Funds	123,343	109,042	0	109,042	109,042	0	0.0%
DPS Fire Marshal	4,060,859	3,590,003	0	3,590,003	4,343,896	753,893	21.0%
Iowa State Patrol	50,971,409	45,061,285	0	45,061,285	48,984,147	3,922,862	8.7%
DPS/SPOC Sick Leave Payout	316,179	279,517	0	279,517	279,517	0	0.0%
Fire Fighter Training	662,697	612,255	0	612,255	612,255	0	0.0%
Total Public Safety, Department of	\$ 88,954,800	\$ 80,086,196	\$ 0	\$ 80,086,196	\$ 78,134,421	\$ -1,951,775	-2.4%
Total Justice System	\$ 689,441,099	\$ 625,772,972	\$ 7,673,241	\$ 633,446,213	\$ 639,776,794	\$ 6,330,581	1.0%

Transportation, Infrastructure, and Capitals General Fund

	Actual FY 2009 <u>(1)</u>	Estimated FY 2010 <u>(2)</u>	Gov Rec Supp FY 2010 <u>(3)</u>	Gov Rec Net FY 2010 <u>(4)</u>	Gov Rec FY 2011 <u>(5)</u>	Gov Rec FY 11 vs Gov Rec Net FY 10 <u>(6)</u>	Percent Change <u>(7)</u>
<u>Transportation, Dept. of</u>							
Transportation, Dept. of Commercial Service Airports	\$ 0	\$ 1,350,000	\$ 0	\$ 1,350,000	\$ 0	\$ -1,350,000	-100.0%
Total Transportation, Dept. of	<u>\$ 0</u>	<u>\$ 1,350,000</u>	<u>\$ 0</u>	<u>\$ 1,350,000</u>	<u>\$ 0</u>	<u>\$ -1,350,000</u>	<u>-100.0%</u>
Total Transportation, Infrastructure, and Capitals	<u><u>\$ 0</u></u>	<u><u>\$ 1,350,000</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 1,350,000</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ -1,350,000</u></u>	<u><u>-100.0%</u></u>

Unassigned Standings

General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
<u>Administrative Services, Dept. of</u>							
State Accounting Trust Accounts							
Federal Cash Management Standing	\$ 559,953	\$ 356,587	\$ 0	\$ 356,587	\$ 356,587	\$ 0	0.0%
Unemployment Compensation-State Standing	597,553	440,371	0	440,371	440,371	0	0.0%
Municipal Fire & Police Retirement	2,704,597	2,253,159	0	2,253,159	2,253,159	0	0.0%
Sac Fox Attorney Costs	1,953	0	0	0	0	0	0.0%
Total Administrative Services, Dept. of	\$ 3,864,056	\$ 3,050,117	\$ 0	\$ 3,050,117	\$ 3,050,117	\$ 0	0.0%
<u>Cultural Affairs, Dept. of</u>							
Cultural Affairs, Dept. of							
County Endowment DCA Grants-AGR	\$ 512,200	\$ 443,300	\$ 0	\$ 443,300	\$ 443,300	\$ 0	0.0%
Total Cultural Affairs, Dept. of	\$ 512,200	\$ 443,300	\$ 0	\$ 443,300	\$ 443,300	\$ 0	0.0%
<u>Education, Dept. of</u>							
Education, Dept. of							
State Foundation School Aid	\$ 2,155,814,794	\$ 2,146,457,965	\$ 0	\$ 2,146,457,965	\$ 2,346,110,078	\$ 199,652,113	9.3%
Child Development	12,417,103	10,344,502	1,149,389	11,493,891	11,493,891	0	0.0%
Early Intervention Block Grant	29,250,000	0	0	0	0	0	0.0%
Instructional Support	14,211,828	0	0	0	0	0	0.0%
Teacher Excellence Program	54,637,017	0	0	0	0	0	0.0%
Transportation of Nonpublic Pupils	8,475,643	7,060,931	0	7,060,931	7,060,931	0	0.0%
Total Education, Dept. of	\$ 2,274,806,385	\$ 2,163,863,398	\$ 1,149,389	\$ 2,165,012,787	\$ 2,364,664,900	\$ 199,652,113	9.2%
<u>Energy Independence</u>							
Office of Energy Independence							
Iowa Power Fund	\$ 24,625,000	\$ 21,600,000	\$ 0	\$ 21,600,000	\$ 25,000,000	\$ 3,400,000	15.7%
Total Energy Independence	\$ 24,625,000	\$ 21,600,000	\$ 0	\$ 21,600,000	\$ 25,000,000	\$ 3,400,000	15.7%

Unassigned Standings

General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
<u>Executive Council</u>							
Executive Council							
Performance of Duty	\$ 21,578,911	\$ 1,800,000	\$ 0	\$ 1,800,000	\$ 1,800,000	\$ 0	0.0%
Court Costs	21,135	59,772	0	59,772	59,772	0	0.0%
Drainage Assessment	41,236	20,227	0	20,227	20,227	0	0.0%
Public Improvements	0	39,848	0	39,848	39,848	0	0.0%
Total Executive Council	\$ 21,641,282	\$ 1,919,847	\$ 0	\$ 1,919,847	\$ 1,919,847	\$ 0	0.0%
<u>Legislative Branch</u>							
Legislative Services Agency							
Legislative Branch	\$ 34,952,603	\$ 33,410,448	\$ -3,340,411	\$ 30,070,037	\$ 36,009,827	\$ 5,939,790	19.8%
Total Legislative Branch	\$ 34,952,603	\$ 33,410,448	\$ -3,340,411	\$ 30,070,037	\$ 36,009,827	\$ 5,939,790	19.8%
<u>Public Health, Dept. of</u>							
Public Health, Dept. of							
Reg. for Congenital & Inherited Disorders	\$ 219,192	\$ 161,360	\$ 20,684	\$ 182,044	\$ 182,044	\$ 0	0.0%
Total Public Health, Dept. of	\$ 219,192	\$ 161,360	\$ 20,684	\$ 182,044	\$ 182,044	\$ 0	0.0%
<u>Human Services, Dept. of</u>							
General Administration							
Commission of Inquiry	\$ 1,680	\$ 1,394	\$ 0	\$ 1,394	\$ 1,394	\$ 0	0.0%
Non Resident Transfers	81	67	0	67	67	0	0.0%
Non Resident Commitment Mental Illness	172,083	142,802	0	142,802	142,802	0	0.0%
Total General Administration	\$ 173,844	\$ 144,263	\$ 0	\$ 144,263	\$ 144,263	\$ 0	0.0%
Assistance							
MH Property Tax Relief	\$ 94,901,000	\$ 73,399,911	\$ 0	\$ 73,399,911	\$ 58,399,911	\$ -15,000,000	-20.4%
Child Abuse Prevention	219,192	174,076	0	174,076	217,772	43,696	25.1%
Total Assistance	\$ 95,120,192	\$ 73,573,987	\$ 0	\$ 73,573,987	\$ 58,617,683	\$ -14,956,304	-20.3%
Total Human Services, Dept. of	\$ 95,294,036	\$ 73,718,250	\$ 0	\$ 73,718,250	\$ 58,761,946	\$ -14,956,304	-20.3%

Unassigned Standings

General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
<u>Management, Dept. of</u>							
Management, Dept. of							
Special Olympics Fund	\$ 50,000	\$ 50,000	\$ 0	\$ 50,000	\$ 50,000	\$ 0	0.0%
Indian Settlement Officer	24,625	0	0	0	0	0	0.0%
Appeal Board Claims	5,630,880	3,586,307	0	3,586,307	3,586,307	0	0.0%
Economic Emergency Fund Appropriation	0	45,327,400	0	45,327,400	0	-45,327,400	-100.0%
Property Tax Credit Fund	43,734,000	91,256,037	0	91,256,037	91,256,037	0	0.0%
Total Management, Dept. of	\$ 49,439,505	\$ 140,219,744	\$ 0	\$ 140,219,744	\$ 94,892,344	\$ -45,327,400	-32.3%
<u>Revenue, Dept. of</u>							
Revenue, Dept. of							
Printing Cigarette Stamps	\$ 112,177	\$ 124,652	\$ 0	\$ 124,652	\$ 124,652	\$ 0	0.0%
Livestock Producers Credit	1,970,000	0	0	0	0	0	0.0%
Refund Cigarette Stamps	0	0	0	0	0	0	0.0%
Refund Income Corp & Franchise Sale	0	0	0	0	0	0	0.0%
Tobacco Products Tax Refund	0	0	0	0	0	0	0.0%
Inheritance Refund	0	0	0	0	0	0	0.0%
Tobacco Reporting Requirements	24,625	19,591	0	19,591	19,591	0	0.0%
Total Revenue, Dept. of	\$ 2,106,802	\$ 144,243	\$ 0	\$ 144,243	\$ 144,243	\$ 0	0.0%
<u>Secretary of State</u>							
Secretary of State							
Constitutional Amendments	\$ 1,226	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Total Secretary of State	\$ 1,226	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
<u>Treasurer of State</u>							
Treasurer of State							
Health Care Trust Fund Transfer	\$ 125,686,000	\$ 106,016,400	\$ 0	\$ 106,016,400	\$ 106,016,400	\$ 0	0.0%
Total Treasurer of State	\$ 125,686,000	\$ 106,016,400	\$ 0	\$ 106,016,400	\$ 106,016,400	\$ 0	0.0%

Unassigned Standings

General Fund

	Actual FY 2009 (1)	Estimated FY 2010 (2)	Gov Rec Supp FY 2010 (3)	Gov Rec Net FY 2010 (4)	Gov Rec FY 2011 (5)	Gov Rec FY 11 vs Gov Rec Net FY 10 (6)	Percent Change (7)
<u>Corrections, Dept. of</u>							
Central Office							
State Cases Court Costs	\$ 0	\$ 59,733	\$ 0	\$ 59,733	\$ 59,733	\$ 0	0.0%
Total Corrections, Dept. of	\$ 0	\$ 59,733	\$ 0	\$ 59,733	\$ 59,733	\$ 0	0.0%
<u>Economic Development, Dept. of</u>							
Economic Development, Dept. of							
Tourism Marketing - AGR	\$ 1,107,524	\$ 862,028	\$ 0	\$ 862,028	\$ 862,028	\$ 0	0.0%
Grow Iowa Values Fund	-81	0	0	0	0	0	0.0%
Total Economic Development, Dept. of	\$ 1,107,443	\$ 862,028	\$ 0	\$ 862,028	\$ 862,028	\$ 0	0.0%
<u>Governor</u>							
Governor's Office							
Interstate Extradition	\$ 0	\$ 3,032	\$ 0	\$ 3,032	\$ 3,032	\$ 0	0.0%
Total Governor	\$ 0	\$ 3,032	\$ 0	\$ 3,032	\$ 3,032	\$ 0	0.0%
<u>Public Defense, Dept. of</u>							
Public Defense, Dept. of							
Compensation and Expense	\$ -5,797,022	\$ 344,644	\$ 0	\$ 344,644	\$ 344,644	\$ 0	0.0%
Total Public Defense, Dept. of	\$ -5,797,022	\$ 344,644	\$ 0	\$ 344,644	\$ 344,644	\$ 0	0.0%
Total Unassigned Standings	\$ 2,628,458,707	\$ 2,545,816,544	\$ -2,170,338	\$ 2,543,646,206	\$ 2,692,354,405	\$ 148,708,199	5.8%

OTHER FUND BALANCE SHEETS

This section contains balance sheets for the following funds:

- Rebuild Iowa Infrastructure Fund (RIIF)
- Environment First Fund (EFF)
- Technology Reinvestment Fund
- Prison Bonding Fund
- Revenue Bonds Capitals Fund (RBC Fund)
- IJOBS Revenue Bonds II Fund
- Senior Living Trust Fund
- Health Care Trust Fund (HCTF)
- Property Tax Credit Fund (PTCF)

Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Gov. Rec. FY 2010	Gov. Rec. FY 2011
Resources					
Balance Forward	\$ 49,696,180	\$ 32,167,362	\$ -5,394,942	\$ -5,394,942	\$ 43,579
Wagering Taxes and Related Fees*	203,277,374	198,783,211	186,700,000	186,700,000	126,300,000
Riverboat License Fees	8,000,000	8,000,000	0	0	0
Transfer from Vertical Infrastructure Fund	0	0	8,400,023 *	8,400,023 *	0
Interest	32,860,571	18,311,788	5,000,000	5,000,000	5,000,000
Transfer to General Fund	0	-37,000,000	0	0	0
Transfer from TOS - unencumbered bal from bond pymt*	0	0	0	0	11,869,000
MSA Tobacco Payment (transfer from Endowment)	0	0	16,617,343	16,617,343	15,917,573
Total Resources	\$ 293,834,125	\$ 220,262,361	\$ 211,322,424	\$ 211,322,424	\$ 159,130,152
Appropriations					
Administrative Services					
Major Maintenance	\$ 0	\$ 2,000,000	\$ 0	\$ 0	\$ 0
Routine Maintenance	5,000,000	3,000,000	3,000,000	3,000,000	0
Employee Relocation Expenses/Leases	1,824,500	0	0	0	0
DAS Distribution Account	2,000,000	2,000,000	3,700,000	3,700,000	3,700,000
New State Office Building	0	0	0	0	0
Wallace Bldg Improvements	0	0	1,500,000	1,500,000	0
DHS Toledo-New Education & Infirmary Bldg.	3,100,000	0	0	0	0
DHS - Civil Comm. Unit for Sex Offenders Renov.	750,000	829,000	0	0	0
Capitol Complex Electrical Distribution	3,460,960	0	850,000	850,000	0
Capitol Interior/Exterior Restoration and ADA Compliance	6,300,000	1,900,000	5,000,000	5,000,000	0
Capitol Complex Utility Tunnel	260,000	1,000,000	0	0	0
Sidewalks & Parking Lot Repairs	1,650,000	0	0	0	0
Enterprise Resource Planning (I/3)	1,500,000	0	0	0	0
West Capitol Terrace	1,600,000	0	0	0	0
Hoover Building HVAC Improvements	1,320,000	165,000	1,500,000	1,500,000	0
Hoover Building Security/Fire Walls	0	0	0	0	0
Property Acquisition	1,000,000	1,000,000	0	0	0
Energy Plant and Additions	998,000	0	623,000	623,000	0
Vehicle Dispatch Fleet Relocation	350,000	-349,161	0	0	0
Veterans Disabled for Life Memorial	50,000	0	0	0	0
Workers' Monument	200,000	0	0	0	0
Mercy Capitol Hospital Purchase	0	3,950,000	0	0	0
Mercy Capitol Hospital Building Operations	0	0	500,000	500,000	1,083,175
Capitol Master Plan Update	0	250,000	0	0	0
Terrace Hill Preservation and Restoration	0	0	769,543	769,543	0
Human Resource I/3 Payroll Module	0	200,000	0	0	0
Contract Project Manager - Veterans Home	0	200,000	0	0	0
D-Line Bus Service and Employee Ride Program	0	183,000	200,000	200,000	0
Agriculture and Land Stewardship					
National Junior Gelbvieh Heifer Show	0	10,000	0	0	0
Corrections					
Ft. Madison Electrical System Lease Purchase	333,168	0	0	0	0
ISP Electrical Lease	0	0	0	-27,764	0
Correctional Institutions Capitals Request	5,495,000	-2,797,376	0	0	0
Fort Dodge CBC Residential Facility	2,450,000	0	0	0	0
Anamosa Dietary Renovation	25,000	0	0	0	0
Davenport CBC Facility	0	-3,458,217	0	0	0
6th District Mental Health Bldg	1,300,000	0	0	0	0
Prison Infrastructure Planning	500,000	0	0	0	0
A & E Funding for Ft. Madison and Mitchellville	0	1,000,000	0	0	0
Construction Project Management and Correctional Spec.	0	500,000	1,750,000	1,750,000	0
Fifth CBC Des Moines Residential Expansion	0	0	0	0	0
Des Moines CBC Planning Study	0	200,000	0	-103,346	0
Cultural Affairs					
Historical Preservation Grant Program	1,000,000	1,000,000	1,000,000	1,000,000	0
Great Places Initiative	3,000,000	2,000,000	1,900,000	1,700,000	0
Iowa Battle Flags	220,000	220,000	0	0	100,000
Civil War Sesquicentennial	0	0	350,000	350,000	0
Community Cultural Grants	0	0	200,000	200,000	0
Kimball Organ Restoration	0	80,000	0	-25,000	0
Economic Development					
Community Attraction & Tourism Grants	5,000,000	12,000,000	0	0	0
River Enhancement Comm Attract & Tourism (RECAT)	0	10,000,000	0	0	0
Accelerated Career Education (ACE) Program	5,500,000	-4,225,000	0	0	0
Targeted Industries Infrastructure	900,000	900,000	0	0	0
Regional Sport Authorities	500,000	500,000	500,000	500,000	0
Community Colleges - Workforce Training	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Grow Iowa Values Fund	0	50,000,000	45,000,000	27,500,000	38,000,000
Central Expo FY 2008 Supplemental	250,000	0	0	0	0
Asbestos Demolition Assistance City of Seymour	0	0	50,000	50,000	0
Blank Park Zoo Capitals	0	0	0	0	500,000
AAU Jr. Olympics Summer 2009	0	0	200,000	200,000	0
Warren County Juvenile Courthouse Renovation	0	0	100,000	100,000	0
Fire Station Improvements - Muscatine Fire Dept.	0	0	200,000	200,000	0
Stratford Community Center ADA Compliance	0	0	10,000	10,000	0
Multi use Community Center - Des Moines	0	100,000	0	0	0

Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Gov. Rec. FY 2010	Gov. Rec. FY 2011
Education					
Enrich Iowa Libraries	1,000,000	1,000,000	1,000,000	1,000,000	500,000
NEICC Agriculture Emergencies Facility	35,000	0	0	0	0
Community Colleges Infrastructure	2,000,000	0	0	0	0
IPTV - Mechanical Equipment	1,275,000	0	0	0	0
Iowa Learning Technologies	0	250,000	0	0	0
Agricultural Learning Center - Muscatine	0	80,000	0	0	0
Human Services					
Nursing Home Facility Financial Assistance	1,000,000	600,000	0	-1,400,000	0
Child Care Workgroup	0	30,000	0	0	0
Community Family Resource Center - North Cen. Iowa	0	15,000	0	0	0
Child Care Workers' Insurance Study	0	50,000	0	-50,000	0
Independence Mental Health Institute	0	0	200,000	200,000	0
Iowa Finance Authority					
Wastewater Treatment Assist - Water Quality Grants	4,000,000	3,000,000	0	0	0
Administration of IJOBS Program	0	0	200,000	200,000	200,000
State Housing Trust Fund	2,500,000	3,000,000	3,000,000	3,000,000	1,500,000
Management					
Vertical Infrastructure Fund	50,000,000	0	0	0	0
Technology Reinvestment Fund	0	17,500,000	14,525,000	14,525,000	10,000,000
Environment First Fund	40,000,000	42,000,000	42,000,000	42,000,000	35,000,000
Natural Resources					
Volga River Rec. Area Infrastructure Impr.	750,000	0	0	0	0
Lake Delhi Improvements	100,000	100,000	0	0	0
Carter Lake Improvements	500,000	0	0	0	0
Mines of Spain Interpretive Center	100,000	0	0	0	0
State Park Renovations	2,500,000	0	0	0	0
Lake Restoration & Water Quality	8,600,000	0	2,800,000	2,800,000	0
Floodplain Management/Dam Safety	0	0	2,000,000	2,000,000	2,000,000
Water Trails and Low Head Dam Programs	0	1,000,000	800,000	800,000	0
Hungry Canyons Alliance	0	0	100,000	100,000	0
Plasma Arc Technology - Marion	0	150,000	0	-15,000	0
Public Defense					
Camp Dodge Armed Forces Readiness Center	50,000	0	0	0	0
Gold Star Museum - Camp Dodge	1,000,000	2,000,000	1,000,000	1,000,000	0
STARCOMM	2,000,000	1,600,000	0	0	0
Iowa City Readiness Center	1,200,000	0	0	0	0
Waterloo Aviation Readiness Center	500,000	0	0	0	0
Camp Dodge Water Distribution System	400,000	410,000	0	0	0
Facility/Armory Maintenance	1,500,000	1,500,000	1,500,000	1,500,000	0
Ottumwa Armory Addition	1,000,000	500,000	0	0	0
Newton Readiness Center	400,000	0	0	0	0
Eagle Grove Readiness Center	400,000	0	0	0	0
Davenport Aviation Readiness Center	0	0	2,000,000	2,000,000	0
Mount Pleasant Readiness Center	0	0	1,000,000	1,000,000	0
Camp Dodge Electrical Distribution System Upgrade	0	526,000	0	0	0
ILEA/National Guard Shoot House	500,000	0	0	0	0
Statewide Modernization Agenda - Readiness Centers	0	1,800,000	1,800,000	1,800,000	0
Public Health					
Vision Screening	0	130,000	130,000	130,000	0
Public Safety					
State Fire Training Facilities	2,000,000	-2,000,000	0	0	0
Regional Emer Response Facilities	1,400,000	0	0	0	0
Mason City Patrol Post	2,400,000	0	0	0	0
Regents					
Tuition Replacement	10,329,981	24,305,412	24,305,412	24,305,412	24,305,412
SUI - Institute for Biomedical Discovery	10,000,000	-550,000	0	0	10,000,000
ISU - Biorenewables Building	5,647,000	3,479,000	11,597,000	11,597,000	0
SUI - Hygienic Laboratory	15,650,000	12,000,000	0	0	0
ISU - Veterinary Lab, Phase II Small Animals Hospital	0	1,800,000	0	0	0
SUI - Iowa Flood Center	0	0	1,300,000	1,300,000	1,362,567
Midwest Grape and Wine Industry Institute	0	50,000	0	0	0
Revenue					
Secure an Advanced Vision for Education (SAVE)	10,000,000	10,000,000	10,000,000	10,000,000	0
Secretary of State					
Voting Machine Reimbursement Fund	2,000,000	0	0	0	0
Optical Scan Voting System FY 2008 Supplemental	4,900,880	0	0	0	0
State Fair					
Agriculture Exhibition Center	3,000,000	0	5,500,000	5,500,000	0

Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Gov. Rec. FY 2010	Gov. Rec. FY 2011
Transportation					
Local Roads Counties and Cities 50/50	0	0	14,750,000	14,750,000	24,700,000
Commercial Aviation Infrastructure	1,500,000	0	0	0	0
Passenger Rail Service	0	0	3,000,000	3,000,000	0
Rail Assistance/Revolving Loan Fund	2,000,000	2,000,000	1,500,000	1,500,000	2,000,000
Recreational Trails	2,000,000	3,000,000	3,500,000	3,500,000	0
Public Transit Infrastructure	2,200,000	0	1,250,000	1,250,000	0
General Aviation Airport Grants	750,000	750,000	750,000	750,000	0
Dubuque Depot and Platform	0	300,000	0	0	0
Treasurer					
County Fairs Infrastructure	1,590,000	1,060,000	1,590,000	1,590,000	0
Watershed Improvement Review Board	0	5,000,000	5,000,000	5,000,000	1,000,000
Veterans Affairs					
Veterans Home Infrastructure	532,000	0	0	0	0
Home Ownership Program	1,000,000	1,600,000	1,600,000	1,600,000	1,000,000
Net Appropriations					
Reversions	\$ 262,046,489	\$ 226,392,658	\$ 230,599,955	\$ 211,278,845	\$ 158,951,154
	-379,727	-735,355	0	0	0
Ending Balance	\$ 32,167,362	\$ -5,394,942	\$ -19,277,531	\$ 43,579	\$ 178,998

* Wagering tax estimates include tax credits for land-based and riverboat casinos, beginning in FY 2009 and FY 2011, respectively.

* Transfer of remaining balance from the Vertical Infrastructure Fund to the RIIF was intended to occur in FY 2009, per SF 2432 (FY 2009 Infrastructure Appropriations Act), but did not happen until FY 2010.

* The unencumbered balance from the revenue bond debt service is transferred from the Treasurer of State in accordance with new Section 12.89, Code of Iowa, created in SF 376 of the 2009 Legislative Session.

Environment First Fund

	Actual FY 2009	Estimated FY 2010	Gov. Rec. FY 2011
Revenue			
Balance Forward	\$ 22,454	\$ 22,454	\$ 22,454
RIIF Appropriation	42,000,000	42,000,000	35,000,000
Total	<u>\$ 42,022,454</u>	<u>\$ 42,022,454</u>	<u>\$ 35,022,454</u>
Appropriations			
Department of Agriculture			
Soil Conservation Cost Share	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000
Watershed Protection Program	2,550,000	2,550,000	1,500,000
Wetland Incentive Program (CREP)	1,500,000	1,500,000	1,500,000
Conservation Reserve Program (CRP)	1,500,000	1,500,000	1,221,600
Farm Demonstration Program	850,000	800,000	750,000
Loess Hills Conservation Authority	600,000	600,000	500,000
Agricultural Drainage Wells	1,500,000	1,500,000	1,000,000
So. Iowa Conservation & Dev. Authority	300,000	300,000	250,000
Total Department of Agriculture	<u>\$ 15,800,000</u>	<u>\$ 15,750,000</u>	<u>\$ 13,721,600</u>
Department of Natural Resources			
REAP Program	\$ 18,000,000	\$ 18,000,000	\$ 12,000,000
Park Operations and Maintenance	2,470,000	2,470,000	4,000,000
Volunteer Water Quality Initiative	100,000	100,000	100,000
Animal Feeding Operations	360,000	360,000	608,400
Water Quantity Program	495,000	495,000	495,000
Resource Conservation and Development	250,000	250,000	0
Air Quality Monitoring Program	325,000	425,000	425,000
Water Quality Protection	500,000	500,000	500,000
Geographic Information System Development	195,000	195,000	195,000
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000
Global Climate Change Council	50,000	0	0
Total Department of Natural Resources	<u>\$ 25,700,000</u>	<u>\$ 25,750,000</u>	<u>\$ 21,278,400</u>
Department of Economic Development			
Brownfield Redevelopment Program	\$ 500,000	\$ 500,000	\$ 0
Total Appropriations	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>	<u>\$ 35,000,000</u>
Reversions	0	0	0
Ending Balance	<u>\$ 22,454</u>	<u>\$ 22,454</u>	<u>\$ 22,454</u>

Technology Reinvestment Fund

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Gov. Rec. FY 2011
Resources				
Beginning Balance	\$ 0	\$ 290,193	\$ 389,225	\$ 115,610
General Fund Limited Standing Appropriation	17,500,000	0	0	0
Rebuild Iowa Infrastructure Fund	0	17,500,000	14,525,000	10,000,000
Other revenues	0	7,374		
Total Available Resources	\$ 17,500,000	\$ 17,797,567	\$ 14,914,225	\$ 10,115,610
Appropriations				
Dept. of Administrative Services				
Pooled Technology Projects	\$ 3,810,375	\$ 3,980,255	\$ 2,037,184	\$ 3,855,123
Service Oriented Architecture	254,992	0	0	0
Dept. of Corrections				
Iowa Corrections Offender Network Data System	500,000	500,000	500,000	500,000
Department of Cultural Affairs				
Iowa Veterans Oral Histories Interactive Exhibit	0	500,000	486,250	0
Dept. of Education				
IPTV - HDTV Conversion	0	0	0	0
ICN Part III & Maintenance & Leases	2,727,000	2,727,000	2,727,000	2,727,000
Sr. Plus Transcript Depository - Data Warehouse	0	0	0	0
Iowa Learning Technologies	500,000	0	0	0
Statewide Education Data Warehouse	600,000	600,000	600,000	600,000
IPTV - Generators and Transmitters	0	1,602,437	0	0
IPTV - Replace Keosauqua Tower Antenna, Bldg.	0	701,500	0	0
Skills Iowa Technology Grant Fund	0	500,000	0	0
Ethics and Campaign Finance				
Technology Upgrades Online Database	0	0	15,000	0
Department of Human Rights				
Criminal Justice Information System Integration	2,881,466	1,839,852	0	0
Justice Enterprise Data Warehouse	0	0	361,072	0
Department of Human Services				
Child Support Recovery Unit Payment Process. Equip.	272,000	0	0	0
Iowa Telecom. and Technology Commission				
ICN Equipment Replacement	2,067,000	2,190,123	2,211,863	2,244,956
Generator Replacement	0	0	2,755,246	0
Network Redundancy	0	0	2,320,000	0
Redundancy for Continuity of Operations (Fiber)	0	1,800,000	0	0
Iowa Workforce Development				
Automated Worker's Comp. Appeal System.	500,000	0	0	0
Outcome Tracking System	580,000	0	0	0
Law Enforcement Academy				
Training Software and Mobile Simulator	0	0	185,000	0
Department of Public Defense				
2-1-1 Call System	0	0	250,000	0
Technology Enhancements	111,000	0	0	0
Department of Public Safety				
Technology Enhancements	1,900,000	0	0	0
Auto. Fingerprint Info. System (AFIS) Lease Purchase	560,000	560,000	350,000	0
Board of Regents				
MyEntreNet Project	235,000	0	0	0
Total Appropriations	\$ 17,498,833	\$ 17,501,167	\$ 14,798,615	\$ 9,927,079
Reversions	-289,026	-92,825	0	0
Ending Balance	\$ 290,193	\$ 389,225	\$ 115,610	\$ 188,531

FY 2009 Prison Bonding Fund

	Actual FY 2009	Estimated FY 2010	Gov. Rec. FY 2011
Resources			
Beginning Balance	\$ 0	\$ 322,500	\$ 322,500
Revenues			
Bond Proceeds	131,000,000	0	0
Total Available Resources	<u>131,000,000</u>	<u>322,500</u>	<u>322,500</u>
Expenditures			
Department of Corrections Iowa State Penitentiary	<u>130,677,500</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>130,677,500</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>\$ 322,500</u>	<u>\$ 322,500</u>	<u>\$ 322,500</u>

Revenue Bonds Capitals Fund (RBC Fund)

	Actual FY 2009	Estimated FY 2010	Gov. Rec. FY 2011
Resources			
Beginning Balance	\$ 0	\$ -185,000,000	\$ 400,000
Bond Proceeds	0	545,000,000	0
Interest	0	400,000	1,000,000
Total Available Resources	\$ 0	\$ 360,400,000	\$ 1,400,000
Department of Administrative Services			
Major Maintenance	14,624,923	0	3,000,000
Department of Agriculture and Land Stewardship			
Soil Conservation	0	11,500,000	0
Department for the Blind			
Dormitory Remodel Adult Orientation Center Des Moines	869,748	0	0
Department of Corrections			
First CBC - Waterloo Residential Expansion	6,000,000	0	0
Third CBC - Sioux City Residential Expansion	5,300,000	0	0
Seventh CBC - Davenport Residential Expansion	2,100,000	0	0
Eighth CBC - Ottumwa Residential Expansion	4,100,000	0	0
Correctional Inst. for Women at Mitchellville Expansion	47,500,000	0	0
Fifth CBC - Des Moines Residential Expansion	13,100,000	0	-10,740,928
Project Management - Prison Construction Projects	0	0	2,500,000
Mt. Pleasant and Rockwell City Improvements	12,500,000	0	0
One Time-Opening Costs for CBCs - Equipment Purchases	0	0	1,519,048
Department of Economic Development			
Community Attraction and Tourism Grants (CAT)	12,000,000	0	0
River Enhancement Community Attraction and Tourism (RECAT)	10,000,000	0	0
ACE Vertical Infrastructure Community Colleges	5,500,000	0	0
Department of Education			
Community College Major Maintenance Infrastructure	2,000,000	0	0
Iowa Finance Authority			
Public Service Shelter Grant Fund	0	10,000,000	0
Disaster Damage Housing Assistance Grant Fund	0	5,000,000	0
Affordable Housing Assistance Grant Fund	0	20,000,000	0
Sewer Infrastructure	0	55,000,000	0
Iowa Telecommunications and Technology Commission			
Broadband Deployment and Sustainability Grants	0	25,000,000	0
Department of Natural Resources			
Volga River Rec. Area Infrastructure Improvements	750,000	0	0
Carter Lake Improvements	500,000	0	0
Lake Restoration and Water Quality	10,000,000	0	0
Watershed Rebuilding - Water Quality	0	13,500,000	0
Department of Public Defense			
Facility/Armory Maintenance	0	0	1,500,000
Iowa Falls Readiness Center	0	0	500,000
Cedar Rapids Armed Forces Readiness Center	0	0	200,000
Regents			
Iowa Public Radio Infrastructure	1,900,000	0	0
ISU - Veterinary Lab Phase II Small Animals Hospital	10,000,000	0	0
Iowa Energy Center - Alternative Energy Revolving Loan Program	0	5,000,000	0
State Fair Authority			
Agriculture Exhibition Center	0	0	2,500,000
Department of Transportation			
Public Transit Infrastructure	2,200,000	0	0
Commercial Airport Vertical Infrastructure	1,500,000	0	0
Bridge Safety Fund	0	50,000,000	0
Treasurer of State			
I-JOBS Board - \$165.0 million allocated as follows:			
Local Infrastructure Competitive Grant Program	0	118,500,000	0
Targeted Disaster Rebuilding Linn County	0	46,500,000	0
Department of Veterans Affairs			
Iowa Veterans Home Master Plan	22,555,329	0	0
Total Expenditures	\$ 185,000,000	\$ 360,000,000	\$ 978,120
Ending Balance	\$ -185,000,000	\$ 400,000	\$ 421,880

IJOBS Revenue Bonds II Fund

	Gov Rec FY 2011
Resources	
Beginning Balance	\$ 0
Bond Proceeds	150,000,000
Total Available Resources	\$ 150,000,000
Appropriations	
<u>Department of Economic Development</u>	
Community Attraction and Tourism Grants (CAT)	\$ 12,000,000
River Enhancement Community Attraction and Tourism (RECAT)	10,000,000
ACE Vertical Infrastructure Community Colleges	5,500,000
<u>Department of Education</u>	
Community College Infrastructure	2,000,000
<u>Iowa Finance Authority</u>	
Revenue Bonds Appropriation - IJOBS	100,000,000
<u>Department of Natural Resources</u>	
Lake Restoration and Dredging Projects	2,000,000
<u>Department of Public Defense</u>	
Statewide Modernization - Readiness Centers	1,800,000
<u>Regents</u>	
ISU - Veterinary Lab Phase II Animal Teaching Hosp	13,000,000
<u>Department of Transportation</u>	
Public Transit Infrastructure	2,200,000
Commercial Airport Vertical Infrastructure	1,500,000
Total Expenditures	\$ 150,000,000
Ending Balance	\$ 0

Senior Living Trust Fund

	Actual FY 2009	Estimated FY 2010	Gov. Rec. FY 2011
Resources			
Beginning Balance	\$ 78,319,751	\$ 27,710,401	\$ 0
Revenues			
Transfer from General Fund Surplus	48,282,728	0	48,267,133
Economic Emergency Fund Transfer	20,333,728	0	0
Balance Adjustment	1,827,546	502,652	0
Total Available Resources	\$ 148,763,753	\$ 28,213,053	\$ 48,267,133
Expenditures			
Appropriations			
Finance Authority - Rent Subsidy Program	700,000	700,000	700,000
Human Services - Medicaid Supplement	111,753,195	17,686,828	37,740,908
Department on Aging	8,486,698	8,486,698	8,486,698
DIA-Assisted Living/Adult Day Care	1,339,527	1,339,527	1,339,527
Total Appropriations	122,279,420	28,213,053	48,267,133
Reversions	-1,226,068	0	0
Ending Balance	\$ 27,710,401	\$ 0	\$ 0

Health Care Trust Fund

	Actual FY 2009	Estimated FY 2010	Gov. Rec. FY 2011
Revenues			
Balance Forward	\$ 2,995,303	\$ 698,811	\$ 0
General Fund Appropriation	127,600,000	117,796,000	106,016,400
ATB Reduction	-1,914,000	-11,779,600	0
Interest	1,202,837	201,322	900,133
Total Revenues	\$ 129,884,140	\$ 106,916,533	\$ 106,916,533
Appropriations			
Department of Public Health			
Addictive Disorders	\$ 3,178,713	\$ 2,473,823	\$ 2,473,823
Healthy Children and Families	664,262	444,217	444,217
Chronic Conditions	1,158,187	899,297	899,297
Community Capacity	2,775,635	2,448,456	2,448,456
Total Department of Public Health	\$ 7,776,797	\$ 6,265,793	\$ 6,265,793
Department of Human Services			
Medical Assistance	\$ 114,351,496	\$ 100,650,740	\$ 100,650,740
MH/DD Growth Factor	7,553,010	0	0
Total Department of Human Services	\$ 121,904,506	\$ 100,650,740	\$ 100,650,740
Total Appropriations	\$ 129,681,303	\$ 106,916,533	\$ 106,916,533
Deappropriation Health Insurance Study	\$ -495,974	\$ 0	\$ 0
Ending Balance	\$ 698,811	\$ 0	\$ 0

MH/DD = Mental Health / Developmental Disabilities

Property Tax Credit Fund

	Actual FY 2009	Estimated FY 2010	Gov. Rec. FY 2011
Resources			
Beginning Balance	\$ 6,137,043	\$ 3,833,953	\$ 12,526
Revenues			
Transfer from General Fund Surplus	99,849,544	0	0
General Fund Appropriation	44,400,000	101,395,597	91,256,037
Across-the-Board Reduction	-666,000	-10,139,560	0
Transferred to GF due to Reversion	-4,231,903	0	0
Salary Adj. Fund Transfer (Gen. Fund)	13,937,263	0	0
Cash Reserve Fund	0	54,684,481	54,684,481
Balance Adjustment	25,224	-32,541	0
Total Available Resources	\$ 159,451,171	\$ 149,741,930	\$ 145,953,044
Expenditures			
Appropriations			
Department of Revenue			
Homestead Property Tax Credit	99,254,781	100,658,781	90,407,718
Ag, Land & Family Farm Tax Credits	34,610,183	34,610,183	32,395,131
Military Service Tax Credit	2,800,000	2,400,000	2,370,995
Elderly and Disabled Tax Credit	23,204,000	22,200,000	20,779,200
	0	-10,139,560	0
Total Appropriations	159,868,964	149,729,404	145,953,044
Reversions	-4,251,746	0	0
Ending Balance	\$ 3,833,953	\$ 12,526	\$ 0