

# **2014 SESSION FISCAL REPORT**

**85th General Assembly  
State of Iowa**

**Fiscal Services Division  
Legislative Services Agency  
July 2014**

July 2014

Members of the 85th General Assembly of Iowa and Other Interested Citizens:

The **2014 Session Fiscal Report**, issued by the Fiscal Services Division of the Legislative Services Agency, contains a summary of fiscal information and legislation enacted by the 2014 Session of the 85th General Assembly.

This Report is intended to provide interested persons with information on General Fund and non-General Fund appropriations, receipts, and legislation that has a significant fiscal impact on the State of Iowa.

Included in this Report is the following information: appropriations summary; General Fund balance sheet; balance sheets for various other funds; bill summaries for subcommittee and other miscellaneous appropriation acts; and a summary of Fiscal Services reports. Also included are the final action versions of the fiscal notes issued during the Legislative Session for all enacted legislation with a fiscal impact of \$100,000 or more.

Fiscal Services Division staff members are available to answer any questions concerning the contents of this document.

Sincerely,

A handwritten signature in blue ink that reads "Holly M. Lyons". The signature is written in a cursive style.

Holly M. Lyons,  
Fiscal Services Division Director

## STAFF DIRECTORY

### FISCAL SERVICES DIVISION LEGISLATIVE SERVICES AGENCY

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Governor's Office of Drug Control Policy			
Human Rights			
Inspections & Appeals			
Iowa Communications Network			
Iowa Public Employees Retirement System			
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Management			
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Racing & Gaming			
Revenue			
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Governor			
Secretary of State			
Treasurer			
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## STAFF DIRECTORY

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## YEAR IN REVIEW

**FY 2013.** State General Fund revenue in Iowa continued to show strong growth in FY 2013. Net General Fund revenue increase by \$457.7 million (7.3%) in FY 2013 compared to the previous year. FY 2013 ended with a record surplus of \$927.7 million, the fourth consecutive year that the surplus increased. The growth in the surplus can be attributed to several factors:

- Since FY 2009, net General Fund revenue growth has outpaced the growth in net appropriations. From FY 2009 to FY 2013, net revenue growth has averaged 3.3% per year, while net appropriations grew at an annual rate of 2.0%.
- With revenues outpacing spending, the General Fund surplus grew, enabling the State to fill the reserve funds to the statutory maximum, and allowed additional surplus dollars to carry forward in the General Fund. The surplus carryforward for FY 2012 totaled \$381.4 million and grew to \$572.1 million in FY 2013.
- Federal tax law changes caused many taxpayers to alter their normal year-end tax strategies. Some taxpayers crowded capital gains and other income into tax year 2012. This had a significant impact on Iowa's FY 2013 revenue. Gross income tax revenue grew by 12.4% in FY 2013, far exceeding a normal year of 5.0% to 5.5% growth.

The growth in the surplus was offset slightly by law changes made during the 2012 Legislative Session that reduced revenues by an estimated \$27.3 million. Of this, \$26.0 million was related to the transfer of State wagering taxes from the General Fund to the Rebuild Iowa Infrastructure Fund and the Technology Reinvestment Fund.

Net appropriations for FY 2013 totaled \$6.413 billion, an increase of \$408.7 million (6.8%) compared to FY 2012. The State's reserve funds ended the fiscal year with a combined balance of \$611.1 million, the maximum allowed by statute for FY 2013.

**FY 2014.** According to a preliminary spring 2014 report by the National Conference of State Legislatures (NCSL), state fiscal conditions are stable with slow growth. Most states are at or above the revenue forecast, with a few states experiencing declining revenues since December and through early spring. The Iowa Revenue Estimating Conference (REC) met on March 20, 2014, and stayed with the December 2013 revenue estimate for both FY 2014 and FY 2015. Revenue growth for FY 2014 is expected to be negative due to adjustments enacted during the 2013 Legislative Session that reduced General Fund revenue by an estimated \$249.6 million. Projected revenue growth would be moderately positive in FY 2014 by an estimated 2.4% when adjusting for the revenue law changes. The March estimate of the REC for FY 2014 General Fund receipts, including transfers, totaled \$6,682.2 million, a decrease of \$86.5 million (1.3%) compared to actual FY 2013.

The total funds available in the General Fund for FY 2014 are estimated at \$7.359 billion. This includes the REC estimate of \$6.682 billion, a surplus carryforward balance of \$679.1 million, and a small revenue decrease of \$2.4 million enacted during the 2014 Legislative Session. Net General Fund appropriations for FY 2014 total \$6.558 billion. This includes previously enacted appropriations of \$6.492 billion, supplemental appropriations of \$79.8 million, and estimated reversions of \$14.4 million.

The FY 2014 General Fund surplus is estimated to be \$801.3 million and the combined balances in the Cash Reserve and Economic Emergency Funds total \$649.6 million. In addition, the Taxpayer Trust Fund has a balance of \$120.0 million that will be used to provide a \$54 tax credit per taxpayer during the 2013 tax year.

**FY 2015.** For FY 2015, economic indicators in Iowa continue to be positive. The March REC did not change the December estimate of \$6.983 billion, an increase of \$301.0 million (4.5%) compared to the FY 2014 estimate. Personal income tax is estimated to increase \$248.6 million (6.1%) and sales/use taxes are estimated to increase \$103.2 million (3.9%). The REC anticipates steady economic growth that will provide modest revenue growth for the upcoming fiscal year.

The FY 2015 General Fund budget enacted by the 2014 General Assembly was based on total available revenue of \$7.567 billion. This includes the March 2014 revenue estimate of \$6.983 billion, net revenue decreases enacted during the Legislative Session of \$19.6 million, and a surplus carryforward balance of \$602.9 million.

The General Assembly appropriated \$6.959 billion from the General Fund. This is an increase of \$386.9 million (5.9%) compared to the FY 2014 appropriations (including \$79.8 million in supplemental appropriations). The FY 2015 appropriations were \$537.7 million below the expenditure limitation.

The ending balance (surplus) for FY 2015 is estimated to be \$612.6 million and the reserve funds are estimated to be "full" at \$696.4 million, or 10.0% of the adjusted revenue estimate. The balance in the Taxpayer Trust Fund is estimated to total \$91.9 million in FY 2015. That will provide an estimated tax credit of between \$43 and \$45 per taxpayer in tax year 2014.

**Summary of the Governor's Vetoes.** The Governor used his veto authority on several appropriation bills passed by the General Assembly during the 2014 Legislative Session. The Governor vetoed [SF 2363](#) (Bond Defeasance and Supplemental Appropriations Bill) in its entirety. Senate File 2363 included \$79.8 million in General Fund supplemental appropriations as well as a \$60.0 million transfer from the Economic Emergency Fund excess (FY 2014 surplus carryforward) for the defeasance of the Vision Iowa Bonds. As a result, instead of the \$60.0 million being used to defease the Vision Iowa Bonds, the funds will flow back to the General Fund. The veto of SF 2363 results in an increase in the FY 2015 General Fund surplus of \$139.8 million.

The Governor also item vetoed a provision in [SF 2349](#) (Infrastructure Appropriations Act) that notwithstanding the FY 2015 General Fund standing appropriation of \$17.5 million for the Technology Reinvestment Fund. Under legislative action, the Technology Reinvestment Fund was funded through the Rebuild Iowa Infrastructure Fund. Lastly, the Governor item vetoed a law change in [HF 2473](#) (Standing Appropriations Act) that shifted the funding for payment of State Appeal Board Claims (estimated at \$3.0 million) from the General Fund to the Economic Emergency Fund beginning in FY 2015. Instead of the \$3.0 million being used to for State Appeal Board claims, the funds will flow back to the General Fund. These two actions increased the FY 2015 General Fund appropriations by \$20.5 million.

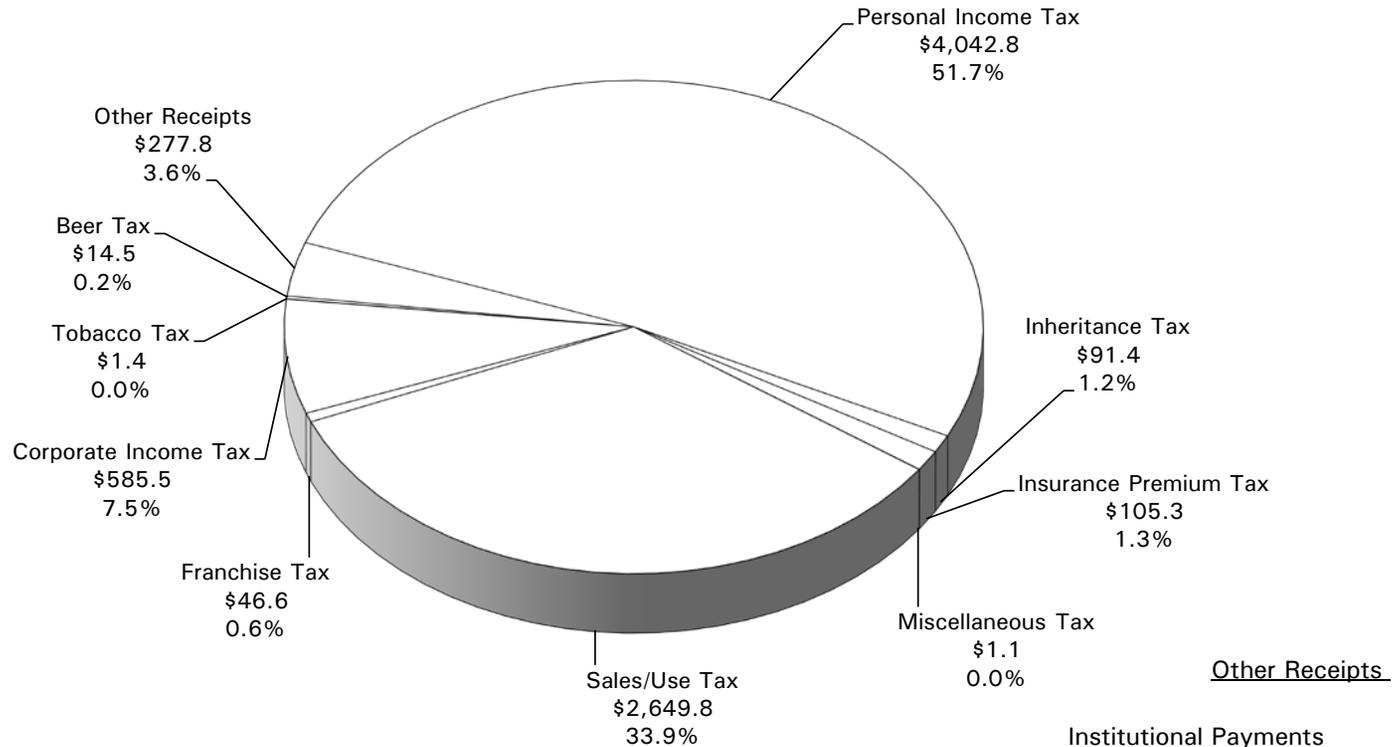
The net impact of the Governor's vetoes increases the estimated FY 2014 General Fund surplus by \$79.8 million and the FY 2015 surplus by \$122.3 million. The table on the next page summarizes the impact of the Governor's vetoes on the General Fund budget.

**State of Iowa**  
**Summary of the General Fund Budget**  
(Dollars in Millions)

	FY 2014			FY 2015		
	Leg. Action	Gov Vetoes	Enacted	Leg. Action	Gov Vetoes	Enacted
<b>Funds Available:</b>						
Net Receipts	\$ 6,682.2		\$ 6,682.2	\$ 6,983.2		\$ 6,983.2
Legislative Revenue Adjustments	- 2.4		- 2.4	- 19.6		- 19.6
Subtotal Receipts	<u>6,679.8</u>	<u>0.0</u>	<u>6,679.8</u>	<u>6,963.6</u>	<u>0.0</u>	<u>6,963.6</u>
Surplus Carryforward (Econ. Emer. Fund)	\$ 679.1		\$ 679.1	\$ 602.9		\$ 602.9
Carryforward from Governor's FY 14 Vetoes					79.8	79.8
Veto of EEF Bond Defeasance Transfer					60.0	60.0
Veto of EEF State Appeal Board Approp.					3.0	3.0
Total Surplus Carryforward	<u>\$ 679.1</u>	<u>\$ 0.0</u>	<u>\$ 679.1</u>	<u>\$ 602.9</u>	<u>\$ 142.8</u>	<u>\$ 745.7</u>
<b>Total Funds Available</b>	<u>\$ 7,358.9</u>	<u>\$ 0.0</u>	<u>\$ 7,358.9</u>	<u>\$ 7,566.5</u>	<u>\$ 142.8</u>	<u>\$ 7,709.3</u>
<b>Expenditure Limitation</b>				<b>\$ 7,496.6</b>	<b>\$ 142.8</b>	<b>\$ 7,639.4</b>
<b>Estimated Appropriations and Expenditures:</b>						
Appropriations	\$ 6,492.2		\$ 6,492.2	\$ 6,958.9	\$ 20.5	\$ 6,979.4
Supplemental/Deappropriations	79.8	- 79.8	0.0			
<b>Total Appropriations</b>	<u>\$ 6,572.0</u>	<u>\$ - 79.8</u>	<u>\$ 6,492.2</u>	<u>\$ 6,958.9</u>	<u>\$ 20.5</u>	<u>\$ 6,979.4</u>
Reversions	- 14.4		- 14.4	- 5.0		- 5.0
<b>Net Appropriations</b>	<u>\$ 6,557.6</u>	<u>\$ - 79.8</u>	<u>\$ 6,477.8</u>	<u>\$ 6,953.9</u>	<u>\$ 20.5</u>	<u>\$ 6,974.4</u>
<b>Ending Balance - Surplus</b>	<u>\$ 801.3</u>	<u>\$ 79.8</u>	<u>\$ 881.1</u>	<u>\$ 612.6</u>	<u>\$ 122.3</u>	<u>\$ 734.9</u>

# FY 2014 Estimated Total General Fund Receipts (In Millions)

As estimated by the March 20, 2014, Revenue Estimating Conference.  
Totals may not add due to rounding.



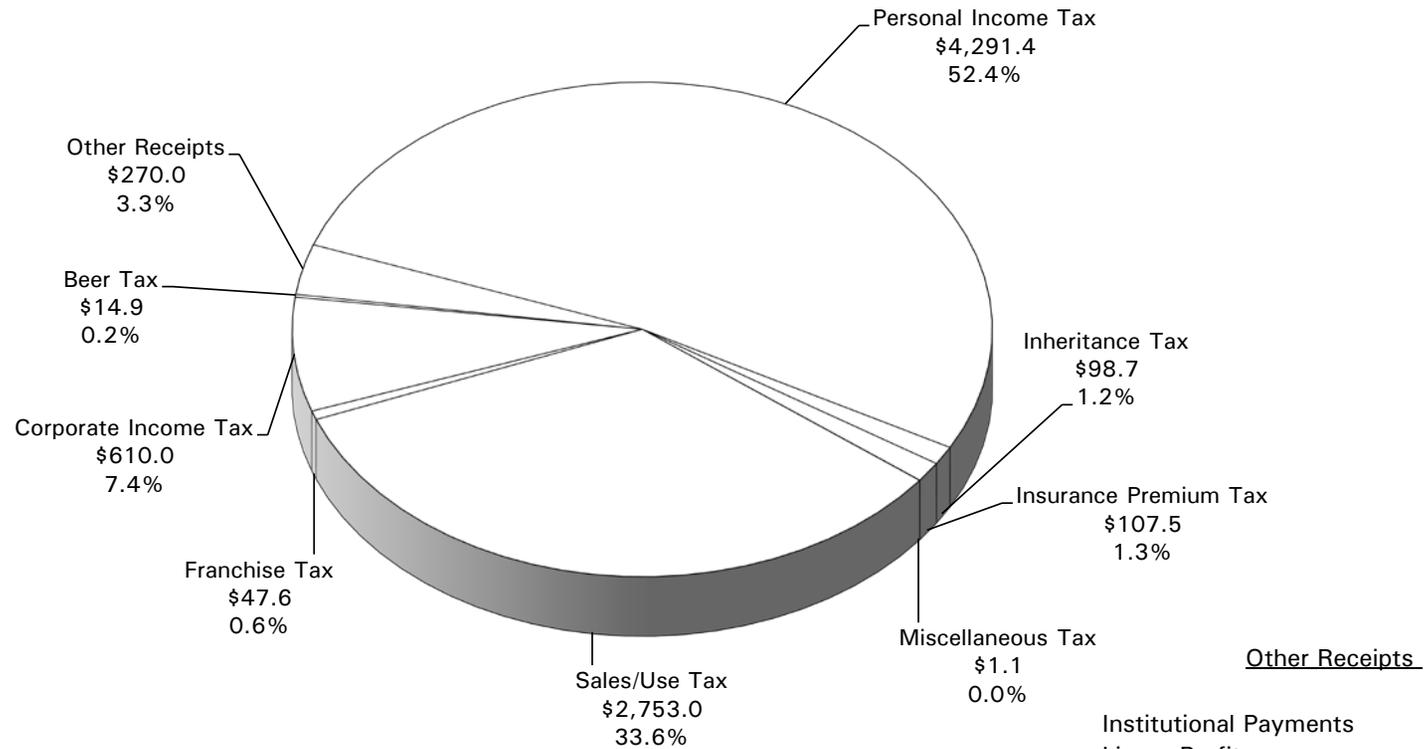
Total General Fund receipts do not include adjustments for transfers, refunds, and accruals. After these adjustments, net General Fund receipts are estimated at \$6,682.2 million.

**Total: \$7,816.2**

<u>Other Receipts</u>	
Institutional Payments	\$ 13.3
Liquor Profits	95.0
Interest	3.5
Fees	26.7
Judicial Revenue	102.6
Miscellaneous Receipts	36.7
<b>Total Other Receipts</b>	<b>\$ 277.8</b>

# FY 2015 Estimated Total General Fund Receipts (In Millions)

As estimated by the March 20, 2014, Revenue Estimating Conference.  
Totals may not add due to rounding.

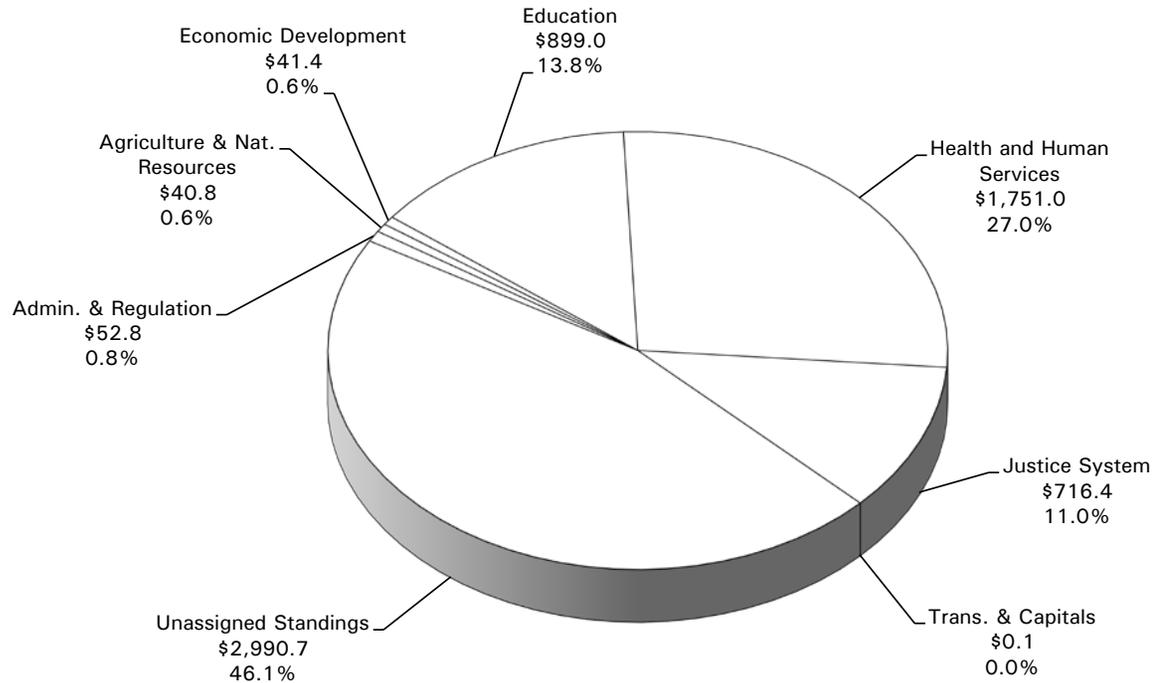


Total General Fund receipts do not include adjustments for transfers, refunds, and accruals. After these adjustments, net General Fund receipts are estimated at \$6,983.2 million.

**Total: \$8,194.2**

<u>Other Receipts</u>	
Institutional Payments	\$ 11.1
Liquor Profits	96.0
Interest	3.5
Fees	26.5
Judicial Revenue	102.6
Miscellaneous Receipts	30.3
<b>Total Other Receipts</b>	<b>\$ 270.0</b>

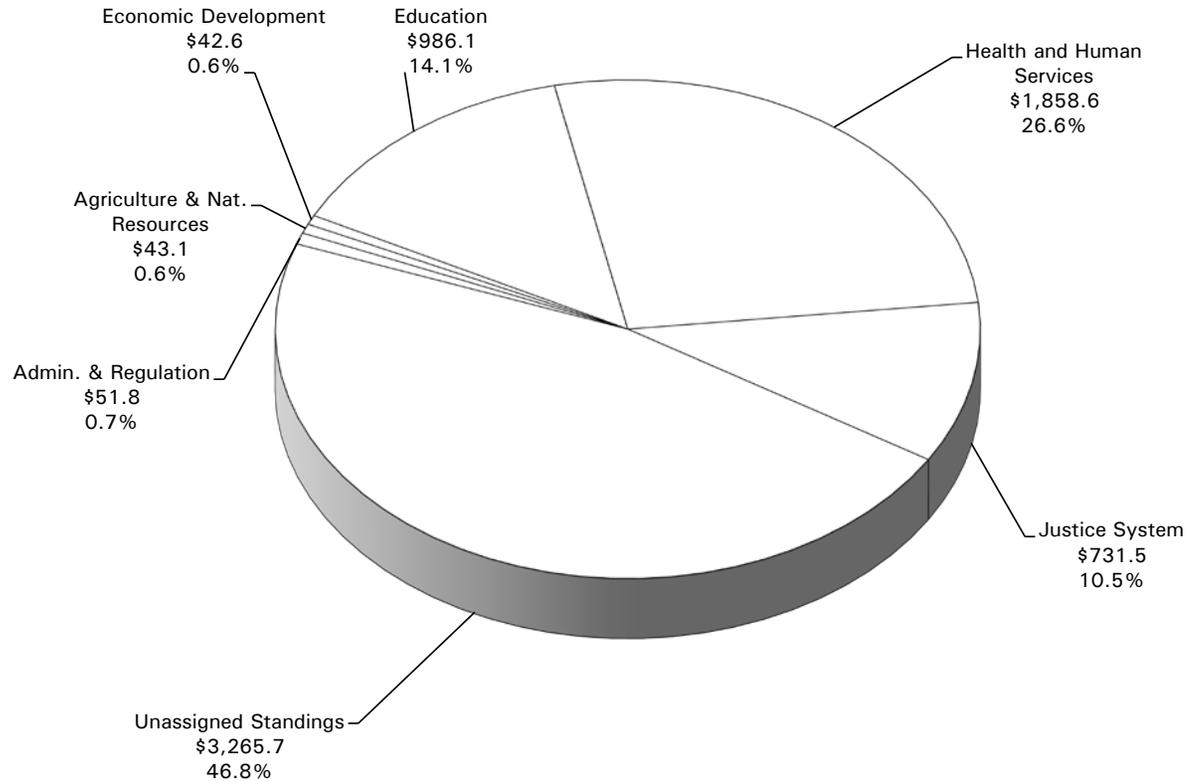
# FY 2014 Net General Fund Appropriations (In Millions)



**Total: \$6,492.2**

Unassigned standings are standing appropriations that were not considered at the appropriations subcommittee level. Totals may not add due to rounding.

# FY 2015 Enacted General Fund Appropriations (In Millions)



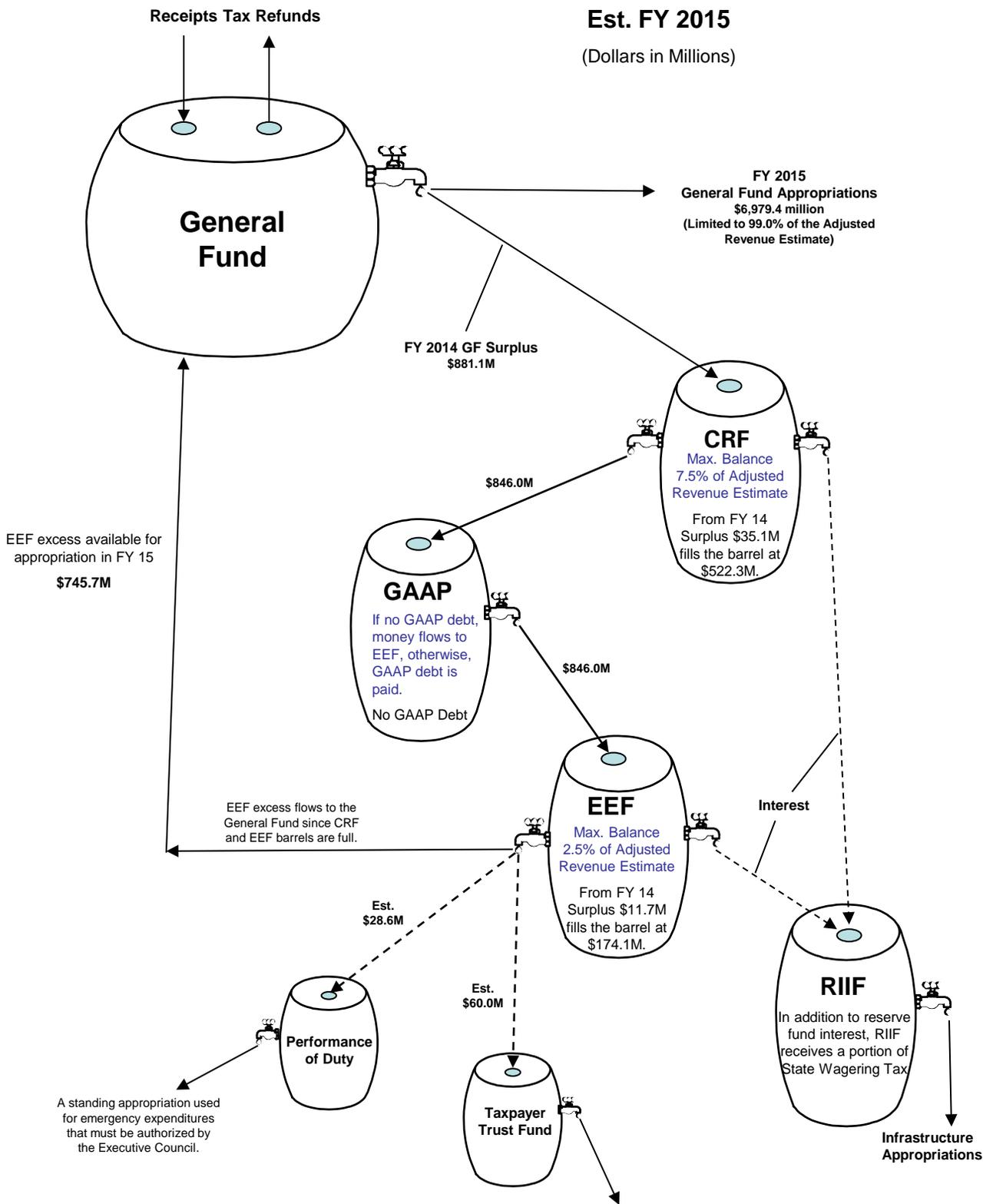
**Total: \$6,979.4**

Unassigned standings are standing appropriations that were not considered at the appropriations subcommittee level. Totals may not add due to rounding.

# FLOW OF GENERAL FUND REVENUES AFTER EXPENDITURE LIMITATION

Est. FY 2015

(Dollars in Millions)



CRF = Cash Reserve Fund  
 GAAP = Generally Accepted Accounting Principles Deficit Reduction Account  
 EEF = Economic Emergency Fund  
 RIIF = Rebuild Iowa Infrastructure Fund

This Fund will receive the difference between the FY 14 adjusted revenue estimate and the actual revenues collected for FY 14. The proceeds will be used to fund an income tax credit for qualified individuals.

## REVENUE ESTIMATING CONFERENCE

March 20, 2014

	% Change FY 13 vs. FY 12			REC FY 14		REC FY 15		REC FY 14		REC FY 15	
	FY 12	FY 13	FY 12	Estimate	% Change vs. FY 13	Estimate	% Change vs. FY 14	Estimate	% Change vs. FY 13	Estimate	% Change vs. FY 14
	Actual	Actual	Actual	12-Dec-13	Actual	12-Dec-13	Estimate	20-Mar-14	Actual	20-Mar-14	Estimate
<b>Tax Receipts</b>											
Personal Income Tax	\$3,634.3	\$4,083.9	12.4%	\$4,005.6	-1.9%	\$4,272.2	6.7%	\$4,042.8	-1.0%	\$4,291.4	6.1%
Sales/Use Tax	2,505.3	2,547.6	1.7%	2,655.0	4.2%	2,769.7	4.3%	2,649.8	4.0%	2,753.0	3.9%
Corporate Income Tax	520.7	555.3	6.6%	551.1	-0.8%	563.5	2.3%	585.5	5.4%	610.0	4.2%
Inheritance Tax	77.6	86.8	11.9%	101.6	17.1%	107.7	6.0%	91.4	5.3%	98.7	8.0%
Insurance Premium Tax	101.4	104.9	3.5%	108.6	3.5%	111.4	2.6%	105.3	0.4%	107.5	2.1%
Cigarette Tax	103.1	102.7	-0.4%	0.0	-100.0%	0.0		0.0	-100.0%	0.0	
Tobacco Tax	16.3	18.7	14.7%	1.4	-92.5%	0.0	-100.0%	1.4	-92.5%	0.0	-100.0%
Beer Tax	14.3	14.5	1.4%	14.9	2.8%	15.3	2.7%	14.5	0.0%	14.9	2.8%
Franchise Tax	41.5	42.9	3.4%	49.9	16.3%	51.3	2.8%	46.6	8.6%	47.6	2.1%
Miscellaneous Tax	1.1	1.1	0.0%	1.1	0.0%	1.1	0.0%	1.1	0.0%	1.1	0.0%
<b>Total Tax Receipts</b>	<b>\$7,015.6</b>	<b>\$7,558.4</b>	<b>7.7%</b>	<b>\$7,489.2</b>	<b>-0.9%</b>	<b>\$7,892.2</b>	<b>5.4%</b>	<b>\$7,538.4</b>	<b>-0.3%</b>	<b>\$7,924.2</b>	<b>5.1%</b>
<b>Other Receipts</b>											
Institutional Payments	\$12.9	\$14.3	10.9%	\$13.0	-9.1%	\$11.2	-13.8%	\$13.3	-7.0%	\$11.1	-16.5%
Liquor Profits	94.6	96.1	1.6%	95.0	-1.1%	96.0	1.1%	95.0	-1.1%	96.0	1.1%
Interest	2.5	2.6	4.0%	2.6	0.0%	2.6	0.0%	3.5	34.6%	3.5	0.0%
Fees	29.2	29.1	-0.3%	26.6	-8.6%	26.6	0.0%	26.7	-8.2%	26.5	-0.7%
Judicial Revenue	113.8	108.0	-5.1%	102.6	-5.0%	102.6	0.0%	102.6	-5.0%	102.6	0.0%
Miscellaneous Receipts	37.7	39.9	5.8%	30.4	-23.8%	30.2	-0.7%	36.7	-8.0%	30.3	-17.4%
Racing and Gaming	66.0	40.0	-39.4%	0.0	-100.0%	0.0		0.0	-100.0%	0.0	
<b>Total Other Receipts</b>	<b>\$356.7</b>	<b>\$330.0</b>	<b>-7.5%</b>	<b>\$270.2</b>	<b>-18.1%</b>	<b>\$269.2</b>	<b>-0.4%</b>	<b>\$277.8</b>	<b>-15.8%</b>	<b>\$270.0</b>	<b>-2.8%</b>
<b>Gross Tax &amp; Other Receipts</b>	<b>\$7,372.3</b>	<b>\$7,888.4</b>	<b>7.0%</b>	<b>\$7,759.4</b>	<b>-1.6%</b>	<b>\$8,161.4</b>	<b>5.2%</b>	<b>\$7,816.2</b>	<b>-0.9%</b>	<b>\$8,194.2</b>	<b>4.8%</b>
Accruals (Net)	\$61.3	\$13.1		\$37.9		\$22.0		\$41.6		\$23.1	
Refund (Accrual Basis)	\$-820.6	\$-830.5	1.2%	\$-900.0	8.4%	\$-934.0	3.8%	\$-956.0	15.1%	\$-974.3	1.9%
School Infr. Refunds (Accrual)	-\$410.6	-\$419.2	2.1%	\$-425.5	1.5%	\$-451.9	6.2%	\$-426.0	1.6%	\$-440.5	3.4%
<b>Total Net Receipts</b>	<b>\$6,202.4</b>	<b>\$6,651.8</b>	<b>14.4%</b>	<b>\$6,471.8</b>	<b>-2.7%</b>	<b>\$6,797.5</b>	<b>5.0%</b>	<b>\$6,475.8</b>	<b>-2.6%</b>	<b>\$6,802.5</b>	<b>5.0%</b>
<b>Transfers (Accrual Basis) **</b>											
Lottery	\$76.0	\$82.8	8.9%	\$87.0	5.1%	\$92.0	5.7%	\$83.0	0.2%	\$87.0	4.8%
Taxpayer Trust Fund Trans.				\$88.2		\$67.5		\$88.2		\$67.5	
Other Transfers	32.7	34.2	4.6%	35.2	2.9%	26.2	-25.6%	35.2	2.9%	26.2	-25.6%
<b>Net Receipts Plus Transfers</b>	<b>\$6,311.1</b>	<b>\$6,768.8</b>	<b>7.3%</b>	<b>\$6,682.2</b>	<b>-1.3%</b>	<b>\$6,983.2</b>	<b>4.5%</b>	<b>\$6,682.2</b>	<b>-1.3%</b>	<b>\$6,983.2</b>	<b>4.5%</b>
Estimated Gambling Revenues Deposited To Other Funds	\$218.7	\$240.6	10.0%	\$278.2	15.6%	\$278.2	0.0%	\$274.6	14.1%	\$274.6	0.0%
Interest Earned on Reserve Funds	\$1.6	\$2.2	37.5%	\$1.8	-18.2%	\$1.8	0.0%	\$1.8	-18.2%	\$1.8	0.0%

There have been no law change revenue adjustments to the General Assembly balance sheet enacted since the December REC.

**State of Iowa**  
**Projected Condition of the General Fund Budget**  
(Dollars in Millions)

	<u>Actual</u> <u>FY 2013</u>	<u>Estimated</u> <u>FY 2014</u>	<u>Enacted</u> <u>FY 2015</u>
<b>Funds Available:</b>			
Receipts	\$ 7,888.4	\$ 7,759.4	\$ 8,161.4
Refunds (Accrual Basis)	- 830.5	- 900.0	- 934.0
School Infras. Refunds (Accrual Basis)	- 419.2	- 425.5	- 451.9
Accruals (Net)	13.1	37.9	22.0
Transfers	116.9	210.4	185.7
Net Receipts	<u>6,768.7</u>	<u>6,682.2</u>	<u>6,983.2</u>
Legislative Revenue Adjustments	0.0	- 2.4	- 19.6
Subtotal Receipts	<u>6,768.7</u>	<u>6,679.8</u>	<u>6,963.6</u>
Surplus Carryforward (Econ. Emer. Fund)	<u>572.1</u>	<u>679.1</u>	<u>745.7</u>
<b>Total Funds Available</b>	<u>\$ 7,340.8</u>	<u>\$ 7,358.9</u>	<u>\$ 7,709.3</u>
<b><i>Expenditure Limitation</i></b>			<b><u>\$ 7,639.4</u></b>
<b>Estimated Appropriations and Expenditures:</b>			
Appropriations	\$ 6,227.5	\$ 6,492.2	\$ 6,958.9
Supplemental/Deappropriations	204.2	79.8	
Governor's Vetoes		- 79.8	20.5
<b>Total Appropriations</b>	<u>\$ 6,431.7</u>	<u>\$ 6,492.2</u>	<u>\$ 6,979.4</u>
Reversions	- 18.6	- 14.4	- 5.0
<b>Net Appropriations</b>	<u>\$ 6,413.1</u>	<u>\$ 6,477.8</u>	<u>\$ 6,974.4</u>
<b>Ending Balance - Surplus</b>	<u>\$ 927.7</u>	<u>\$ 881.1</u>	<u>\$ 734.9</u>
<b><i>Under (Over) Expenditure Limitation</i></b>			<b><u>\$ 660.0</u></b>

**State of Iowa**  
**General Fund Appropriations by Act**  
(Dollars in Millions)

Bill No.	Bill Name	FY 2014 - Supp. Appropriations			FY 2015		
		Leg. Action	Item Veto	Enacted	Leg. Action	Item Veto	Enacted
SF 2342	Administration and Regulation Appropriations Act	\$ 0.0	\$ 0.0	\$ 0.0	\$ 51.8	\$ 0.0	\$ 51.8
HF 2458	Agriculture and Natural Resources Appropriations Act	0.0		0.0	43.1		43.1
HF 2460	Economic Development Appropriations Act	0.0		0.0	42.6		42.6
SF 2347	Education Appropriations Act	0.0		0.0	986.1		986.1
HF 2463	Health and Human Services Appropriations Act	0.0		0.0	1,858.4		1,858.4
HF 2450	Justice System Appropriations Act	0.0		0.0	556.9		556.9
HF 2449	Judicial Branch Appropriations Act	0.0		0.0	174.6		174.6
SF 2349	Infrastructure Appropriations Act	0.0		0.0	- 17.5	17.5	0.0
HF 2271	School Finance, Shared Op. Functions	0.0		0.0	- 13.9		- 13.9
SF 2363	Bond Repayment and Supplemental Bill	79.8	- 79.8	0.0	0.0		0.0
HF 2473	Standing Appropriations Act	0.0		0.0	- 20.0	3.0	- 17.0
Current Law	Standing Appropriations (Current Law)	0.0		0.0	3,296.9		3,296.9
	<b>Total</b>	<b>\$ 79.8</b>	<b>\$ - 79.8</b>	<b>\$ 0.0</b>	<b>\$ 6,958.9</b>	<b>\$ 20.5</b>	<b>\$ 6,979.4</b>

**State of Iowa**  
**General Fund Revenue Adjustments by Act**  
(Dollars in Millions)

<u>Bill No.</u>		<u>Enacted FY 2014</u>	<u>Enacted FY 2015</u>
HF 2296	Unclaimed Property	\$ 0.0	\$ - 0.3
HF 2446	Fuel Trailers/Seed Tenders Sales Exemption	0.0	-0.4
HF 2453	Cultural Affairs Tax Credit Programs	0.0	- 1.3
HF 2454	Beginning Farmer Tax Credit	0.0	- 0.1
HF 2459	Fireman/EMS Tax Credit	0.0	-0.8
HF 2460	Econ. Dev. Approp/Workforce Dev. Fund	0.0	- 1.8
HF 2464	Sales Tax Rebate for Raceway	0.0	- 0.1
HF 2468	Adoption Tax Credit	0.0	- 0.8
SF 2283	Abandoned Savings Bonds	0.0	0.2
SF 2296	Fees paid to DOC/DHS	0.0	- 0.3
SF 2340	Solar Energy Tax Credits	0.0	- 0.8
SF 2341	Iowa Speedway Sales Tax Rebate	0.0	- 0.4
SF 2344	Biofuel Tax Credit et al.	0.0	- 2.7
SF 303	Military Pension Exemption	- 2.4	- 9.1
	<b>Total</b>	<u>\$ - 2.4</u>	<u>\$ - 18.7</u>

**State of Iowa**  
**Expenditure Limitation Calculation**  
(Dollars in Millions)

	<b>Enacted FY 2015</b>		
	Amount	%	Expend. Limit
<b>Revenue Estimating Conference</b>			
Receipts	\$ 8,161.4	99%	\$ 8,079.8
Refunds (Accrual Basis)	- 934.0	99%	- 924.7
School Infras. Refunds (Accrual)	- 451.9	99%	- 447.4
----- Accruals (Net)	22.0	99%	21.8
Transfers	185.7	99%	183.8
<b>Total (Dec. 2013 Estimate)</b>	<b>\$ 6,983.2</b>		<b>\$ 6,913.3</b>
<b>Revenue Adjustments:</b>			
HF 2296 Unclaimed Property	\$ - 0.3	100%	\$ - 0.3
HF 2446 Fuel Trailers/Seed Tenders Sales Exemption	- 0.4	100%	- 0.4
HF 2453 Cultural Affairs Tax Credit Programs	- 1.3	100%	- 1.3
----- HF 2454 Beginning Farmer Tax Credit	- 0.1	100%	- 0.1
HF 2459 Fireman/EMS Tax Credit	- 0.8	100%	- 0.8
----- HF 2460 Economic Development Appropriations Act	- 1.8	100%	- 1.8
HF 2464 Sales Tax Rebate for Raceway	- 0.1	100%	- 0.1
HF 2468 Adoption Tax Credit	- 0.8	100%	- 0.8
----- SF 2283 Abandoned Savings Bonds	0.2	95%	0.2
SF 2296 Fees paid to DOC/DHS	- 0.3	100%	- 0.3
SF 2340 Solar Energy Tax Credits	- 1.7	100%	- 1.7
----- SF 2341 Iowa Speedway Sales Tax Rebate	- 0.4	100%	- 0.4
SF 2344 Biofuel Tax Credit et al.	- 2.7	100%	- 2.7
----- SF 303 Military Pension Exemption	- 9.1	100%	- 9.1
<b>Subtotal Revenue Adjustment</b>	<b>\$ - 19.6</b>		<b>\$ - 19.6</b>
<b>Transfer from Economic Emergency Fund</b>	<b>\$ 745.7</b>	100%	<b>\$ 745.7</b>
<b>Total Adjustments</b>	<b>\$ 726.1</b>		<b>\$ 726.1</b>
<b>Expenditure Limitation</b>	<b>\$ 7,709.3</b>		<b>\$ 7,639.4</b>

## State of Iowa Reserve Funds

(Dollars in Millions)

<b>Cash Reserve Fund (CRF)</b>	<b>Actual</b>	<b>Estimated</b>	<b>Enacted</b>
	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>Funds Available</b>			
Balance Brought Forward	\$ 450.3	\$ 466.8	\$ 487.2
Gen. Fund Appropriation from Surplus	688.1	927.7	881.1
<b>Total Funds Available</b>	<u>\$ 1,138.4</u>	<u>\$ 1,394.5</u>	<u>\$ 1,368.3</u>
<b>Appropriations &amp; Transfers</b>			
Appropriations	\$ 0.0	\$ 0.0	\$ 0.0
<b>Total Appropriations &amp; Transfers</b>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Excess Transferred to EEF	- 671.6	- 907.3	- 846.0
<b>Balance Carried Forward</b>	<u>\$ 466.8</u>	<u>\$ 487.2</u>	<u>\$ 522.3</u>
<i>Maximum 7.5%</i>	\$ 466.8	\$ 487.2	\$ 522.3
<b>Economic Emergency Fund (EEF)</b>	<b>Actual</b>	<b>Estimated</b>	<b>Enacted</b>
	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>Funds Available</b>			
Balance Brought Forward	\$ 151.0	\$ 144.3	\$ 162.4
Excess from Cash Reserve	671.6	907.3	846.0
<b>Total Funds Available</b>	<u>\$ 822.6</u>	<u>\$ 1,051.6</u>	<u>\$ 1,008.4</u>
<b>Appropriations &amp; Transfers</b>			
Excess Transferred to Taxpayer Trust Fund	\$ - 60.0	\$ - 60.0	\$ - 60.0
Transfer to RIIF	- 20.0	0.0	0.0
Bond Repayment Fund	0.0	- 116.1	- 60.0
Bond Repayment Fund - Item Veto			60.0
Appeal Board Claims	0.0	0.0	- 3.0
Appeal Board Claims - Item Veto			3.0
Executive Council - Performance of Duty	- 26.2	- 34.0	- 28.6
Excess Transferred to General Fund	-572.1	- 679.1	- 745.7
<b>Balance Carried Forward</b>	<u>\$ 144.3</u>	<u>\$ 162.4</u>	<u>\$ 174.1</u>
<i>Maximum 2.5%</i>	\$ 155.6	\$ 162.4	\$ 174.1
<b>Combined Reserve Fund Balances</b>	<b>Actual</b>	<b>Estimated</b>	<b>Enacted</b>
	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
Cash Reserve Fund	\$ 466.8	\$ 487.2	\$ 522.3
Economic Emergency Fund	144.3	162.4	174.1
<b>Total CRF and EEF</b>	<u>\$ 611.1</u>	<u>\$ 649.6</u>	<u>\$ 696.4</u>

## Taxpayer Trust Fund

(Dollars in Millions)

	<u>Actual FY 2013</u>	<u>Estimated FY 2014</u>	<u>Enacted FY 2015</u>
<b>Funds Available</b>			
Balance Brought Forward	\$ 0.0	\$ 60.0	\$ 0.0
Economic Emergency Transfer	60.0	60.0	60.0
Reversion from Taxpayer Trust Fund Tax Credit Fund	0.0	0.0	31.9
<b>Total Funds Available</b>	<u>\$ 60.0</u>	<u>\$ 120.0</u>	<u>\$ 91.9</u>
<b>Total Expenditures</b>	<u>\$ 0.0</u>	<u>\$ 120.0</u>	<u>\$ 91.9</u>
<b>Balance Carried Forward</b>	<u><u>\$ 60.0</u></u>	<u><u>\$ 0.0</u></u>	<u><u>\$ 0.0</u></u>

## Taxpayer Trust Fund Tax Credit Fund

(Dollars in Millions)

	<u>Actual FY 2013</u>	<u>Estimated FY 2014</u>	<u>Enacted FY 2015</u>
<b>Funds Available</b>			
Balance Brought Forward	\$ 0.0	\$ 0.0	\$ 0.0
Transfer from Taxpayer Trust Fund	0.0	120.0	91.9
<b>Total Funds Available</b>	<u>\$ 0.0</u>	<u>\$ 120.0</u>	<u>\$ 91.9</u>
<b>Expenditures</b>			
Transfer to General Fund (Reimb. for payment of tax credits)	\$ 0.0	\$ 88.1	\$ 67.5
Reversion to the Taxpayer Trust Fund		31.9	24.4
<b>Total Expenditures</b>	<u>\$ 0.0</u>	<u>\$ 120.0</u>	<u>\$ 91.9</u>
<b>Balance Carried Forward</b>	<u><u>\$ 0.0</u></u>	<u><u>\$ 0.0</u></u>	<u><u>\$ 0.0</u></u>

**State of Iowa**  
**Adjusted Revenue Estimate**  
**and Reserve Fund Goal Calculations**

(Dollars in Millions)

	<u>FY 2013</u>	<u>FY 2014</u>	<u>Enacted FY 2015</u>
REC Estimates	\$ 6,251.6	\$ 6,739.8	\$ 6,983.2
Revenue Adjustments	-27.3	-243.2	-19.6
Adjusted Revenue Estimate	<u>\$ 6,224.3</u>	<u>\$ 6,496.6</u>	<u>\$ 6,963.6</u>
Reserve Fund Goals			
Cash Reserve Fund	\$ 466.8	\$ 487.2	\$ 522.3
Economic Emergency Fund	155.6	162.4	174.1
Total	<u>\$ 622.4</u>	<u>\$ 649.6</u>	<u>\$ 696.4</u>

## Estimated Contingent Liabilities for State Tax Credits

(Dollars in Millions)

<u>Tax Credit Program</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
<b><u>Capped Programs</u></b>			
Accelerated Career Education Tax Credit	\$ -4.0	\$ -5.4	\$ -5.4
Agricultural Assets Transfer Tax Credit	-2.8	-5.6	-7.3
Custom Farming Contract Tax Credit	0.0	-0.0	-1.8
Endow Iowa Tax Credit	-3.3	-6.1	-6.2
Enterprise Zone Program	-8.0	-35.4	-34.5
Enterprise Zone Program - Housing Component	-5.6	-20.8	-22.2
Film, Television, and Video Project Promotion Program - Awarded	-1.2	-0.3	-0.2
High Quality Job Program	-16.8	-71.6	-98.4
Historic Preservation and Cultural and Entertainment District Tax Credit	-21.4	-45.3	-45.5
Redevelopment Tax Credit	-0.2	-2.5	-3.7
Renewable Energy Tax Credit	-3.1	-4.2	-8.4
School Tuition Organization Tax Credit	-7.4	-9.1	-11.6
Solar Energy System Tax Credit	-0.3	-1.0	-1.3
Venture Capital Tax Credit - Innovation Fund	0.0	0.0	-3.9
Venture Capital Tax Credit - Iowa Fund of Funds	-11.3	-7.5	-4.0
Venture Capital Tax Credit - Qualified Bus. or Comm.-Seed Capital Fund	-0.2	-1.3	-2.4
Venture Capital Tax Credit - Venture Capital Funds	-0.2	-0.2	-0.2
Wage-Benefits Tax Credit	-1.4	-0.0	0.0
Wind Energy Production Tax Credit	-0.8	-0.9	-1.4
<b>Total Capped Programs</b>	<b>\$ -88.1</b>	<b>\$ -217.0</b>	<b>\$ -258.3</b>
<b><u>Uncapped Programs</u></b>			
Biodiesel Blended Fuel Tax Credit	\$ -7.7	\$ -11.2	\$ -12.0
Charitable Conservation Contribution Tax Credit	-0.8	-0.7	-0.6
Child and Dependent Care Tax Credit	-4.5	-4.1	-4.1
E15 Gasoline Promotion Tax Credit	-0.0	-0.1	-0.1
E85 Gasoline Promotion Tax Credit	-1.0	-1.4	-1.6
Early Childhood Development Tax Credit	-0.8	-0.9	-1.0
Earned Income Tax Credit	-31.0	-58.3	-63.9
Ethanol Promotion Tax Credit	-3.0	-2.0	-1.6
Farm to Food Donation Tax Credit	0.0	0.0	-0.1
Geothermal Heat Pump Tax Credit	-1.2	-1.9	-2.0
Iowa Industrial New Job Training Program (260E)	-45.4	-49.6	-47.1
New Capital Investment Program	-0.5	-1.5	-1.3
New Jobs and Income Program	-3.9	-6.9	-8.0
Research Activities Tax Credit	-39.8	-40.3	-47.9
Supplemental Research Activities Tax Credit	-14.1	-20.8	-14.8
Targeted Jobs Tax Credit from Withholding	-3.4	-5.0	-8.1
Tuition and Textbook Tax Credit	-15.3	-15.2	-15.5
Volunteer Firefighter and EMS Tax Credit	0.0	-0.9	-0.9
<b>Total Uncapped Programs</b>	<b>\$ -172.4</b>	<b>\$ -220.8</b>	<b>\$ -230.5</b>
<b>Tax Credit Program Total</b>	<b>\$ -260.5</b>	<b>\$ -437.8</b>	<b>\$ -488.8</b>

**Notes:**

Estimates are based on the Contingent Liabilities Report provided by the Department of Revenue in March 2014.

FY 2013 is based on actual claims made by taxpayers, although the amounts may not reflect the amount of awards issued. The FY 2013 numbers may increase as additional tax credit claims are verified.

The numbers may not equal totals due to rounding.

## Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2013	Estimated FY 2014	Leg. Action FY 2015	Item Vetoes FY 2015	Enacted FY 2015
<b>Resources</b>					
Balance Forward	\$ 15,451,552	\$ 1,343,010	\$ 5,795,343	\$ 0	\$ 5,795,343
Wagering Tax and Fees	146,872,514	135,982,000	134,992,000	0	134,992,000
Wagering Tax - Rev Bond Debt Service Transfer	1,033,296	901,727	3,033,975	0	3,033,975
Wagering Tax - Federal Subsidy Holdback Transfer	3,531,851	3,374,164	3,750,000	0	3,750,000
Wagering Tax - School Inf Bond Debt Ser Transfer	2,343,493	2,268,675	5,000,000	0	5,000,000
Mortgage Servicing Settlement Fund Transfer	1,000,000	0	0	0	0
Economic Emergency Fund Transfer	20,000,000	0	0	0	0
CHIP Contingency Fund Transfer	0	11,310,648	0	0	0
Property Tax Credit Fund Transfer	1,476,307	0	0	0	0
Former GIVF Unobligated Balance Transfer	0	33,108,406	0	0	0
Interest	2,207,565	1,900,000	1,900,000	0	1,900,000
Vision Iowa Bond Defeasance Savings	0	0	15,000,000	-15,000,000	0
MSA Tobacco Payment/Endowment Transfers	16,648,831	16,041,176	16,110,027	0	16,110,027
<b>Total Resources</b>	<b>\$ 210,565,409</b>	<b>\$ 206,229,806</b>	<b>\$ 185,581,345</b>	<b>\$ -15,000,000</b>	<b>\$ 170,581,345</b>
<b>Appropriations</b>					
<b>Administrative Services</b>					
Major Maintenance	\$ 10,250,000	\$ 3,800,000	\$ 24,000,000	\$ -10,000,000	\$ 14,000,000
Routine Maintenance	0	0	4,000,000	-4,000,000	0
CHIP Funded Major Maintenance	0	11,310,648	0	0	0
Toledo Juvenile Home Palmer Cottage Renovation	500,000	0	0	0	0
<b>Agriculture and Land Stewardship</b>					
Agricultural Drainage Wells	1,000,000	0	0	0	0
<b>Corrections</b>					
Mitchellville Construction and FFE One-Time Costs	14,170,062	15,569,040	0	0	0
Fort Madison Construction and FFE One-Time Costs	16,269,124	3,000,000	0	0	0
Construction Project Mgmt and Correctional Spec	1,000,000	200,000	0	0	0
Newton Hot Water Loop Repair	425,000	0	0	0	0
<b>Cultural Affairs</b>					
Historical Building Renovation	1,450,000	1,000,000	0	0	0
Great Places Infrastructure Grants	1,000,000	1,000,000	1,000,000	0	1,000,000

## Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2013	Estimated FY 2014	Leg. Action FY 2015	Item Vetoes FY 2015	Enacted FY 2015
<b>Economic Development</b>					
High Quality Jobs Program	15,000,000	0	0	0	0
Community Attraction & Tourism Grants	5,000,000	7,000,000	5,000,000	0	5,000,000
Regional Sport Authorities	500,000	500,000	500,000	0	500,000
Camp Sunnyside Day Room Infrs.	125,000	0	0	0	0
World Food Prize Borlaug/Ruan Scholar Program	100,000	100,000	200,000	0	200,000
Homeless Shelters Youth Opp. Ctr	0	0	250,000	0	250,000
Fort Des Moines Museum Renovations and Repairs	100,000	0	100,000	0	100,000
Camp Sunnyside Facilities Renovations/Improvements	0	0	250,000	0	250,000
<b>Education</b>					
Comm Colleges - Accelerated Career Ed (ACE) Infra	6,000,000	0	0	0	0
<b>Human Services</b>					
Nursing Home Facility Improvements	250,000	150,000	500,000	0	500,000
Broadlawns Mental Health Facilities	0	0	3,000,000	0	3,000,000
The Homestead Autism Facilities	0	0	825,000	0	825,000
New Hope Center Remodel	0	0	250,000	0	250,000
<b>Iowa Finance Authority</b>					
State Housing Trust Fund	3,000,000	3,000,000	3,000,000	0	3,000,000
<b>Management</b>					
Technology Reinvestment Fund	0	14,310,000	17,280,000	-17,280,000	0
Environment First Fund	35,000,000	42,000,000	42,000,000	0	42,000,000
<b>Natural Resources</b>					
State Park Infrastructure	5,000,000	5,000,000	5,000,000	0	5,000,000
Lake Restoration & Water Quality	6,000,000	8,600,000	9,600,000	0	9,600,000
Lake Delhi Dam Restoration	2,500,000	2,500,000	0	0	0
Water Trails and Low Head Dam Grants	1,000,000	1,000,000	2,000,000	0	2,000,000
Good Earth State Park	0	0	2,000,000	0	2,000,000
Iowa Park Foundation	0	0	2,000,000	0	2,000,000
REAP 25th Anniversary	0	0	4,000,000	-4,000,000	0
<b>Public Defense</b>					
Facility/Armory Maintenance	2,000,000	2,000,000	2,000,000	0	2,000,000
Statewide Modernization - Readiness Centers	2,050,000	2,000,000	2,000,000	0	2,000,000
Joint Forces Headquarters Renovation	500,000	0	0	0	0
Camp Dodge Infrastructure Upgrades	610,000	500,000	0	0	0
Gold Star Museum Upgrades	0	0	250,000	0	250,000

## Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2013	Estimated FY 2014	Leg. Action FY 2015	Item Vetoes FY 2015	Enacted FY 2015
<b>Regents</b>					
Tuition Replacement	25,130,412	27,867,775	29,735,423	0	29,735,423
Fire Safety/Deferred Maintenance	2,000,000	0	0	0	0
ISU Research Park Building 5 Improvements	1,000,000	0	0	0	0
ISU Biosciences Building	0	0	2,000,000	-2,000,000	0
Innovation/Commercialization of Research	3,000,000	0	0	0	0
ISU Ag/Biosystems Eng Complex Phase II	19,050,000	21,750,000	0	18,600,000	18,600,000
UI Dental Science Bldg	10,250,000	9,750,000	0	8,000,000	8,000,000
UI Pharmacy Building Renovation	0	0	2,000,000	-2,000,000	0
UNI Bartlett Hall Renovation	7,786,000	10,267,000	0	1,947,000	1,947,000
Schindler Ed Center Renovation	0	0	2,000,000	-2,000,000	0
<b>State Fair</b>					
Cultural Center Renovation and Improvements	250,000	0	0	0	0
Youth Inn Remodel and Improvements	0	0	825,000	0	825,000
<b>Transportation</b>					
Railroad Revolving Loan and Grant	1,500,000	0	4,000,000	0	4,000,000
Recreational Trails	3,000,000	3,000,000	6,000,000	0	6,000,000
Public Transit Vertical Infrastructure Grants	1,500,000	1,500,000	1,500,000	0	1,500,000
Commercial Service Air Vertical Infra Grants	1,500,000	1,500,000	1,500,000	0	1,500,000
General Aviation Vertical Infrastructure Grants	750,000	750,000	750,000	0	750,000
<b>Treasurer</b>					
County Fairs Infrastructure	1,060,000	1,060,000	1,060,000	0	1,060,000
Watershed Improvement Review Board	1,000,000	0	0	0	0
<b>Veterans Affairs</b>					
IVH Boiler Replacement	975,919	0	0	0	0
Iowa Veterans Cemetery - Equipment Building	0	250,000	0	0	0
<b>Net Appropriations</b>					
	<u>\$ 210,551,517</u>	<u>\$ 202,234,463</u>	<u>\$ 182,375,423</u>	<u>\$ -12,733,000</u>	<u>\$ 169,642,423</u>
Reversions	<u>-1,329,118</u>	<u>-1,800,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Ending Balance</b>	<u><u>\$ 1,343,010</u></u>	<u><u>\$ 5,795,343</u></u>	<u><u>\$ 3,205,922</u></u>	<u><u>\$ -2,267,000</u></u>	<u><u>\$ 938,922</u></u>

## Technology Reinvestment Fund

	Actual FY 2013	Estimated FY 2014	Leg. Action FY 2015	Item Vetoes FY 2015	Enacted FY 2015
<b>Resources</b>					
Beginning Balance	\$ 154,153	\$ 1,590,156	\$ 3,436,000	\$ 0	\$ 3,436,000
General Fund Appropriation	0	0	0	17,500,000	17,500,000
Wagering Taxes Transfer	20,000,000	0	0	0	0
Rebuild Iowa Infrastructure Fund	0	14,310,000	17,280,000	-17,280,000	0
<b>Total Available Resources</b>	<b>\$ 20,154,153</b>	<b>\$ 15,900,156</b>	<b>\$ 20,716,000</b>	<b>\$ 220,000</b>	<b>\$ 20,936,000</b>
<b>Appropriations</b>					
<b>Department of Administrative Services</b>					
Technology Consolidation Projects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Office of the Chief Information Officer</b>					
Office of the CIO IT Consolidation Projects	0	0	7,728,189	0	7,728,189
Broadband Data	0	0	0	0	0
<b>Department of Corrections</b>					
Iowa Corrections Offender Network Data System	500,000	0	0	0	0
Radio Communications Upgrade	3,500,000	0	0	0	0
<b>Department of Cultural Affairs</b>					
Grout Museum Veterans Oral Histories	150,000	129,450	500,000	0	500,000
<b>Department of Education</b>					
ICN Part III & Maintenance & Leases	2,727,000	2,727,000	2,727,000	0	2,727,000
Statewide Education Data Warehouse	600,000	600,000	600,000	0	600,000
IPTV Equipment Replacement	0	960,000	1,000,000	0	1,000,000
Common Course Numbering Mgmt System	0	0	150,000	0	150,000
IPTV Inductive Output Tubes	320,000	0	0	0	0
State Library Computers	0	250,000	0	0	0
<b>Department of Human Rights</b>					
Criminal Justice Info System Integration (CJIS)	1,714,307	1,454,734	1,300,000	0	1,300,000
Justice Data Warehouse	0	0	314,474	0	314,474
<b>Department of Human Services</b>					
Central IA Ctr for Indep Living (CICIL) Acct Software	0	0	0	0	0
Medicaid Technology	4,120,037	3,415,163	3,345,684	0	3,345,684
Homestead Autism Clinics - Technology	0	154,156	155,000	0	155,000

## Technology Reinvestment Fund

	Actual FY 2013	Estimated FY 2014	Leg. Action FY 2015	Item Vetoes FY 2015	Enacted FY 2015
<b>Department of Homeland Security</b>					
Mass Notification and Emergency Messaging System Func	0	0	400,000	0	400,000
<b>Iowa Telecomm and Technology Commission</b>					
ICN Equipment Replacement	2,198,653	2,248,653	2,245,653	0	2,245,653
<b>Judicial Branch</b>					
Electronic Document Management System	1,000,000	0	0	0	0
<b>Department of Management</b>					
Searchable Online Budget and Tax Database	45,000	45,000	0	0	0
Electronic Grants Management System	125,000	0	100,000	0	100,000
<b>Department of Public Health</b>					
Technology Consolidation Projects	0	480,000	0	0	0
EMS Data System	0	0	150,000	0	150,000
<b>Department of Public Safety</b>					
Radio Communications Upgrade	2,500,000	2,500,000	0	0	0
Dubuque Fire Training Simulator	0	0	0	0	0
Radio Tower Reconstruction	0	0	0	0	0
<b>Total Appropriations</b>	<u>\$ 19,499,997</u>	<u>\$ 14,964,156</u>	<u>\$ 20,716,000</u>	<u>\$ 0</u>	<u>\$ 20,716,000</u>
Reversions	-936,000	0	0	0	0
Deappropriation of FY 2013 (DPS Radios)	0	-1,800,000	0	0	0
Deappropriation of FY 2014 (DPS Radios)	0	-700,000	0	0	0
<b>Ending Balance</b>	<u><u>\$ 1,590,156</u></u>	<u><u>\$ 3,436,000</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 220,000</u></u>	<u><u>\$ 220,000</u></u>

**Note:**

The General Assembly deappropriated a total of \$2,500,000 from the Department of Public Safety Radio Communications Upgrade from FY 2013 and FY 2014. The Deappropriations are reflected under reversions at the bottom of the balance sheet.

## Environment First Fund

	Actual FY 2013	Estimated FY 2014	Enacted FY 2015
<b>Revenue</b>			
Balance Forward	\$ 81,761	\$ 81,761	\$ 81,761
RIIF Appropriation	35,000,000	42,000,000	42,000,000
<b>Total Revenue</b>	<u>\$ 35,081,761</u>	<u>\$ 42,081,761</u>	<u>\$ 42,081,761</u>
<b>Appropriations</b>			
<b>Department of Agriculture</b>			
Soil Conservation Cost Share	\$ 6,650,000	\$ 6,650,000	\$ 6,750,000
Watershed Protection Program	900,000	900,000	900,000
Wetland Incentive Program (CREP)	1,000,000	1,000,000	1,000,000
Conservation Reserve Program (CRP)	1,000,000	1,000,000	1,000,000
Farm Demonstration Program	625,000	625,000	625,000
Loess Hills Conservation Authority	525,000	525,000	600,000
Agricultural Drainage Wells	550,000	0	0
Soil & Water Conservation Fund	2,550,000	2,550,000	2,550,000
Local Food and Farm Program	0	0	0
Iowa FFA Foundation	0	0	0
Water Quality Nutrient Management	0	0	0
<b>Total Department of Agriculture</b>	<u>\$ 13,800,000</u>	<u>\$ 13,250,000</u>	<u>\$ 13,425,000</u>
<b>Department of Natural Resources</b>			
REAP Program	\$ 12,000,000	\$ 16,000,000	\$ 16,000,000
Park Operations and Maintenance	3,710,000	6,360,000	6,135,000
Volunteers and Keepers of Land	100,000	100,000	100,000
Animal Feeding Operations	620,000	1,320,000	1,320,000
Water Quantity Program	495,000	495,000	495,000
Air Quality Monitoring Program	425,000	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
Forestry Management Program	0	0	50,000
Geological Water Survey	200,000	200,000	200,000
Keep Iowa Beautiful	0	200,000	200,000
<b>Total Department of Natural Resources</b>	<u>\$ 21,200,000</u>	<u>\$ 28,750,000</u>	<u>\$ 28,575,000</u>
<b>Total Appropriations</b>	<u>\$ 35,000,000</u>	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>
Reversions	0	0	0
<b>Ending Balance</b>	<u><u>\$ 81,761</u></u>	<u><u>\$ 81,761</u></u>	<u><u>\$ 81,761</u></u>

## Iowa Skilled Worker and Job Creation Fund

	Estimated FY 2014	Enacted FY 2015
<b>Revenue</b>		
Beginning Account Balance	\$ 0	\$ 1
Wagering Tax Receipts	66,000,000	66,000,000
Interest	1	1
<b>Total Revenues</b>	<b>\$ 66,000,001</b>	<b>\$ 66,000,002</b>
<b>Appropriations &amp; Expenses</b>		
<b>College Student Aid Comm.</b>		
Skilled Workforce Shortage Tuition Grant	\$ 5,000,000	\$ 5,000,000
<b>Economic Development Authority</b>		
High Quality Jobs	16,900,000	16,900,000
<b>Department of Education</b>		
Workforce Training and Economic Dev Funds	15,300,000	15,100,000
Adult Literacy for the Workforce	5,500,000	5,500,000
ACE Infrastructure	6,000,000	6,000,000
PACE and Regional Sectors	5,000,000	5,000,000
Gap Tuition Assistance Fund	2,000,000	2,000,000
Workbased Learning Intermediary Network	1,500,000	1,500,000
Workforce Prep Outcome Reporting	0	200,000
<b>Iowa Workforce Development</b>		
AMOS Training Program	100,000	100,000
<b>Board of Regents</b>		
Regents Innovation Fund	3,000,000	3,000,000
ISU - Economic Development	2,424,302	2,424,302
UI - Economic Development	209,279	209,279
UI - Entrepreneurship and Econ Growth	2,000,000	2,000,000
UNI - Economic Development	1,066,419	1,066,419
<b>Total Appropriations &amp; Expenses</b>	<b>\$ 66,000,000</b>	<b>\$ 66,000,000</b>
Reversions	0	0
<b>Ending Balance</b>	<b>\$ 1</b>	<b>\$ 2</b>

## Health Care Trust Fund

	Actual FY 2013	Estimated FY 2014	Enacted FY 2015
<b>Revenues</b>			
Balance Forward	\$ 0	\$ 115,973	\$ 0
Cigarette Tax	96,221,600	196,428,938	193,700,000
Tobacco Product Tax	9,794,989	27,807,504	28,000,000
Interest	145,784	93,985	90,000
<b>Total Revenues</b>	<b>\$ 106,162,373</b>	<b>\$ 224,446,400</b>	<b>\$ 221,790,000</b>
<b>Appropriations</b>			
Department of Human Services			
Medical Assistance	\$ 106,046,400	\$ 224,446,400	\$ 221,790,000
<b>Total Appropriations</b>	<b>\$ 106,046,400</b>	<b>\$ 224,446,400</b>	<b>\$ 221,790,000</b>
Reversions	0	0	0
<b>Ending Balance</b>	<b>\$ 115,973</b>	<b>\$ 0</b>	<b>\$ 0</b>

## Hospital Health Care Access Trust Fund

	Actual FY 2013	Estimated FY 2014	Enacted FY 2015
<b>Revenues</b>			
Balance Forward	\$ 0	\$ 0	\$ 0
Fees, Licenses & Permits	34,148,995	34,702,319	34,702,319
Interest	21,057	17,681	17,681
<b>Total Revenues</b>	<b>\$ 34,170,052</b>	<b>\$ 34,720,000</b>	<b>\$ 34,720,000</b>
<b>Appropriations</b>			
Medicaid	\$ 33,898,400	\$ 34,288,000	\$ 34,700,000
Nonparticipating Provider Reimb.	801,600	412,000	0
Refunds-Other	0	20,000	20,000
<b>Total Appropriations</b>	<b>\$ 34,700,000</b>	<b>\$ 34,720,000</b>	<b>\$ 34,720,000</b>
Reversions	-529,948		
<b>Ending Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

### Quality Assurance Trust Fund

	Actual FY 2013	Estimated FY 2014	Enacted FY 2015
<b>Revenues</b>			
Balance Forward	\$ 0	\$ 2,371,537	\$ 2,341,537
Fees, Licenses & Permits	28,848,902	28,768,917	29,195,653
Interest	22,635	20,000	20,000
<b>Total Revenues</b>	<b>\$ 28,871,537</b>	<b>\$ 31,160,454</b>	<b>\$ 31,557,190</b>
<b>Appropriations</b>			
Medicaid	\$ 26,500,000	\$ 28,788,917	\$ 29,195,653
Refunds - Other	0	30,000	30,000
<b>Total Appropriations</b>	<b>\$ 26,500,000</b>	<b>\$ 28,818,917</b>	<b>\$ 29,225,653</b>
Reversions	0	0	0
<b>Ending Balance</b>	<b>\$ 2,371,537</b>	<b>\$ 2,341,537</b>	<b>\$ 2,331,537</b>

## Temporary Assistance for Needy Families Fund

	Actual FY 2013	Estimated FY 2014	Enacted FY 2015
<b>Revenues</b>			
Beginning Balance	\$ 6,820,137	\$ 13,846,795	\$ 15,514,825
TANF Payment	131,030,394	131,030,394	131,030,394
Emergency TANF Funds	0	0	0
<b>Total Revenues</b>	<b>\$ 137,850,531</b>	<b>\$ 144,877,189</b>	<b>\$ 146,545,219</b>
<b>Appropriations</b>			
Family Investment Program			
Family Investment Program	\$ 19,790,365	\$ 18,116,948	\$ 9,879,488
FaDSS	2,898,980	2,898,980	2,898,980
JOBS Program	12,411,528	11,866,439	11,091,911
Training and Technology	1,037,186	1,037,186	1,037,186
Early Childhood Iowa	6,350,000	0	0
Child Abuse Prevention	125,000	125,000	125,000
Pregnancy Prevention	1,930,067	1,930,067	1,930,067
Child Care Assistance	16,382,687	25,732,687	35,047,110
Child and Family Services	32,084,430	32,084,430	32,084,430
General Administration	3,744,000	3,744,000	3,744,000
Field Operations	31,296,232	31,296,232	31,296,232
MH/DD Comm. Services	4,894,052	4,894,052	4,894,052
Promoting Healthy Marriage	25,000	25,000	25,000
FIP Eligibility System	0	5,050,451	6,549,549
<b>Total Appropriations</b>	<b>\$ 132,969,527</b>	<b>\$ 138,801,472</b>	<b>\$ 140,603,005</b>
Reversions	-8,965,791	-9,439,108	0
<b>Ending Balance</b>	<b>\$ 13,846,795</b>	<b>\$ 15,514,825</b>	<b>\$ 5,942,214</b>

Notes:

- TANF - Temporary Assistance for Needy Families
- FaDSS - Family Development and Self-Sufficiency Program
- MH/DD - Mental Health and Developmental Disabilities
- FIP - Family Investment Program

## Medicaid Fraud Fund

	Actual FY 2013	Estimated FY 2014	Enacted FY 2015
<b>Revenue</b>			
Beginning Account Balance	\$ 3,949,998	\$ 4,887,506	\$ 0
Receipts	3,764,316	3,833,116 *	2,422,695
<b>Total Revenues</b>	<u>\$ 7,714,314</u>	<u>\$ 8,720,622</u>	<u>\$ 2,422,695</u>
<b>Appropriations &amp; Expenses</b>			
Electronic Benefits Transfer Investigations	\$ 119,070	\$ 0	\$ 0
Boarding Homes	119,480	0	0
Medicaid Fraud and Abuse	885,262	0	0
Adult Services Bureau	1,339,527	0	0
Health Services Division Approp	286,661	0	0
Dependent Adult Abuse	250,000	0	0
Medicaid	0	8,720,622	2,422,695
<b>Total Appropriations &amp; Expenses</b>	<u>\$ 3,000,000</u>	<u>\$ 8,720,622</u>	<u>\$ 2,422,695</u>
Reversions	-173,192	0	0
<b>Ending Balance</b>	<u><u>\$ 4,887,506</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

\* FY 2014 receipts are actual through May 31, 2014.

## Comparison of All State Appropriated Funds

(Dollars in Millions)

Funding Sources	Actual FY 2013	Est Net FY 2014	Enacted FY 2015
<b>GENERAL FUND</b>			
Total General Fund Appropriations	\$ 6,431.6	\$ 6,492.2	\$ 6,979.4
<i>General Fund Appropriations to Other Funds*</i>	0.0	0.0	-17.5
<b>Net General Fund Appropriations</b>	<b>\$ 6,431.6</b>	<b>\$ 6,492.2</b>	<b>\$ 6,961.9</b>
<b>APPROPRIATIONS FROM NON-GENERAL FUND STATE SOURCES</b>			
Rebuild Iowa Infrastructure Fund	\$ 210.6	\$ 202.2	\$ 169.6
<i>RIIF Appropriations to Other Funds*</i>	-35.0	-56.3	-42.0
Net RIIF Appropriations	<u>\$ 175.6</u>	<u>\$ 145.9</u>	<u>\$ 127.6</u>
Economic Emergency Fund	\$ 46.2	\$ 34.0	\$ 28.6
<i>EEF Appropriations to Other Funds*</i>	-20.0	0.0	0.0
Net EEF Appropriations	<u>\$ 26.2</u>	<u>\$ 34.0</u>	<u>\$ 28.6</u>
Mortgage Servicing Settlement Fund	\$ 6.0	\$ 0.0	\$ 0.0
<i>MSSF Appropriation to RIIF*</i>	-1.0	0.0	0.0
Net Mortgage Servicing Settlement Fund	<u>\$ 5.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Primary Road Fund	\$ 303.1	\$ 313.1	\$ 310.2
Health Care Trust Fund	106.0	224.4	221.8
Temporary Assistance for Needy Families (TANF)	133.0	138.8	140.6
State Worker and Job Creation Fund	0.0	66.0	66.0
Road Use Tax Fund	50.1	50.2	50.6
Environment First Fund	35.0	42.0	42.0
Fish And Wildlife Trust Fund	41.1	41.2	41.2
Hospital Health Care Access Trust	34.7	34.7	34.7
Quality Assurance Trust Fund	26.5	28.8	29.2
Commerce Revolving Fund	27.2	27.3	27.7
Technology Reinvestment Fund	19.5	15.0	20.7
IPERS Fund	17.7	17.7	15.7
Gaming Enforcement Revolving Fund	10.9	10.9	10.9
Gaming Regulatory Revolving Fund	6.1	6.2	6.1
Pharmaceutical Settlement Account	4.8	6.7	5.5
Workforce Development Withholding	4.0	4.0	5.8
Groundwater Protection Fund	3.5	3.7	4.9
Other	206.5	100.9	5.4
<b>Total Non-General Fund</b>	<b>\$ 1,236.3</b>	<b>\$ 1,311.5</b>	<b>\$ 1,195.2</b>
<b>SUBTOTAL OF ALL STATE FUNDS</b>	<b>\$ 7,667.9</b>	<b>\$ 7,803.7</b>	<b>\$ 8,157.1</b>

\* Appropriations between funding sources are adjusted to avoid double counting.

## ISSUE REVIEW SERIES

The Fiscal Services Division of the LSA monitors a variety of issues that develop in State agencies as part of the continuing effort to provide legislative oversight. Many issues are reported in the *Fiscal Update* newsletter, but some require more detailed review to present sufficient information, and some may require legislative action.

The Fiscal Services Division developed the *Issue Review* series in 1992 to present selected issues to members of the Fiscal and Oversight Committees and the General Assembly. Where appropriate, each paper contains a specific issue, provides background information, and explains the current situation. In addition, the papers identify affected agencies and the Code authority and may provide alternatives the General Assembly may wish to consider, as well as budgetary impacts.

The following *Issue Reviews* were published during the 2013 Legislative Interim or the 2014 Legislative Session and are available from the Fiscal Services Division or the LSA website:

<https://www.legis.iowa.gov/LSAReports/issueReviews.aspx>

[Contracting for Services by State Agencies](#)

[Cost-Benefit Analysis of Adult Drug Courts](#)

[Court Debt Collection Programs and Outstanding Court Debt](#)

[Department of Administrative Services Cost Savings](#)

[Emergency Medical Services](#)

[Executive Branch Employees: January 2011 and August 2012](#)

[Federal Funds Reduction for Criminal Intelligence Information](#)

[Financial Analysis of Farmland Owned by the Departments of Corrections and Human Services](#)

[Funding for the Adult Disability Services System](#)

[Iowa Battle Flag Collection](#)

[Iowa Property Tax and Local Government Finance Trends](#)

[Leopold Center for Sustainable Agriculture](#)

[Multimodal Transportation Funding](#)

[Overview of Iowa Public Pension Systems](#)

[Peace Officers' Retirement, Accident, and Disability System and Municipal Fire and Police Retirement System](#)

[School Finance Formula-Aid and Levy Worksheet](#)

[State of Iowa General Fund Budget Projection](#)

[State School Aid Funding for Special Education](#)

## FISCAL TOPIC SERIES

The Fiscal Services Division developed the **Fiscal Topic** series in 2008 to provide succinct overviews of programs, issues, and current developments in State government. Each document is one to two pages in length and includes links to related websites and staff contact information.

The following **Fiscal Topics** were published during the 2013 Legislative Interim or the 2014 Legislative Session and are available from the Fiscal Services Division or the LSA website: <http://www.legis.iowa.gov/LSAReports/fiscalTopics.aspx>.

- [2013 Performance of Duty](#)
- [411 System Deferred Retirement Option Plan](#)
- [Air Contaminant Source Fund](#)
- [Alcoholic Beverage Control](#)
- [Board of Regents: State Funding](#)
- [Cigarette and Tobacco Tax Revenue](#)
- [Community College Property Tax Revenue](#)
- [Community College Revenue](#)
- [Community Colleges: State Funding](#)
- [Crime Victim Assistance Division](#)
- [Crime Victim Compensation Program](#)
- [Department of Public Health: Iowa Statewide Poison Control Center](#)
- [Department of Public Safety - Peace Officer Sick Leave Benefits](#)
- [Department of Public Safety - Temporary Incapacity for Peace Officers](#)
- [Department of Public Safety Academy](#)
- [Electronic Document Management System \(EDMS\)](#)
- [Enhanced 911 Communications Wireline and Wireless Funding](#)
- [Environment First Fund](#)
- [FY 2013 State Gaming Revenues](#)
- [Glossary of Actuarial Terms](#)
- [IPERS Retirement Dividend Payments](#)
- [Iowa Income Tax](#)
- [Iowa's Victim Information and Notification Everyday System](#)
- [Judgeships](#)
- [Judicial Retirement System](#)
- [Jury Trials](#)
- [Marine Fuel Tax](#)
- [Peace Officers Retirement System - Escalation of Benefits](#)
- [Postsecondary School Registration in Iowa](#)
- [Railroad Revolving Loan and Grant Program](#)
- [Resource Enhancement and Protection Fund](#)
- [School Aid - Additional Levy Components](#)
- [School District Cash Reserve Levy](#)
- [School District Reorganization Incentives](#)
- [Tax Increment Financing - Sales Tax](#)

## BUDGET UNIT FISCAL TOPIC SERIES

**Budget Unit Fiscal Topics** were developed in 2009-2010 and are a subset of the Fiscal Topic series. Their purpose is to provide general background information relating to categorical areas (i.e. Addictive Disorders), Programs, Departments, and other entities that receive appropriations annually in the Joint Appropriations Subcommittees' budget bills.

The following **Budget Unit Fiscal Topics** were published during the 2013 Legislative Interim or the 2014 Legislative Session and are available from the Fiscal Services Division or the LSA website:

<http://www.legis.iowa.gov/LSAReports/fiscalTopics.aspx>.

- [Budget Unit: Abandoned Vehicles](#)
- [Budget Unit: Adult Correctional Institutions](#)
- [Budget Unit: Agricultural Education](#)
- [Budget Unit: Air Quality Monitoring - Ambient](#)
- [Budget Unit: All Iowa Opportunity Foster Care Grant Program](#)
- [Budget Unit: All Iowa Opportunity Scholarship Program](#)
- [Budget Unit: Attorney General - Federal Forfeiture Asset Sharing Fund](#)
- [Budget Unit: Banking Division - Department of Commerce](#)
- [Budget Unit: Barber and Cosmetology Tuition Grant Program](#)
- [Budget Unit: Battle Flag Stabilization](#)
- [Budget Unit: Board of Parole](#)
- [Budget Unit: Boiler Safety Fund](#)
- [Budget Unit: Child Support Recovery Unit](#)
- [Budget Unit: Cigarette Fire Safety Fund](#)
- [Budget Unit: College Student Aid Commission](#)
- [Budget Unit: College Work Study](#)
- [Budget Unit: Community College General Aid](#)
- [Budget Unit: Community-Based Corrections](#)
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# FISCAL SERVICES DIVISION REPORTS

## ANNUAL REPORTS

### [Factbook](#)

### Legislative Intent Language

### Expenditure Oversight

### [Analysis of Departmental Budget Requests \(Summary\)](#)

### [Analysis of Governor's Budget Recommendations \(Summary\)](#)

### Standing Appropriations and Built-In Increases Report

### [Summary of Iowa's General Fund Budget](#)

### [Fiscal Report - \(Graybook\)](#)

### [Education Per-Pupil Costs](#)

### [End of Session Fiscal Information](#)

- This report contains historical information on issues and questions commonly asked by the General Assembly about departmental activities or funds. The subject matter, both financial and non-financial, is arranged topically.
- The Fiscal Services Division annually conducts an analysis of departmental compliance with the legislative intent language specified in enacted legislation (primarily appropriations bills). Intent language compliance is also monitored periodically throughout the fiscal year. Significant items and noncompliance items are reported in the ***Fiscal Update***.
- Analysts in the Fiscal Services Division conduct reviews of expenditures and FTE position usage. Any significant deviations are included in the ***Fiscal Update***.
- This report reviews receipts and expenditures of the current fiscal year and summarizes departmental budget requests for the next fiscal year. It is issued in December or January.
- This report provides the LSA's analysis of the Governor's budget recommendations and is issued in January, one week after the Governor's budget message is delivered to the General Assembly.
- LSA analysts monitor State General Fund expenditures for standing appropriations and increases in expenditures that have been "built into" statute. Examples include spending for property tax assistance to local governments and entitlement programs, education funding through school foundation aid, and other standing appropriations.
- This report examines the changes in revenues and appropriation activity through the fiscal year. The report also includes information on Iowa's reserve funds, a summary of the General Fund balance sheet over the last five years, and historical data on revenues and appropriations. [Archives](#)
- This summary of fiscal information and analysis of enacted legislation is published annually in August. The report compiles the Notes on Bills and Amendments (NOBA) for the session along with other significant session-related information. [Archives](#)
- This is a series of tables showing State per-pupil education funding for K-12 schools, special schools for the seeing and hearing impaired, community colleges, colleges, and universities.
- This publication summarizes the status of appropriation bills, total appropriations and legislation with a significant fiscal impact. The document includes appropriation tracking tables for each appropriation subcommittee.

## **WEEKLY/MONTHLY/QUARTERLY REPORTS**

[General Fund Receipts Memo and Monthly Memo Video Edition](#)

[Monthly Total Tax Memo](#)

[Quarterly Revenue Estimate](#)

[Medicaid Forecast](#)

[Administrative Rules Fiscal Impact](#)

[Fiscal Update](#)

[Map of the Week](#)

- This memo, issued on the first working day of each month, details the status of General Fund receipts compared to the same time period of the previous year. The memo includes growth figures for the fiscal year and the prior month, as well as information on the unemployment rate and labor force in Iowa. The video provides the same information in a presentation format.
- This memo, issued monthly, provides fiscal analysis of net State total tax receipts for the past 12 months, with comparisons to the previous 12-month period. The source of information is the State accounting system, including non-General Fund accounts. All accounting transactions related to taxes remitted to the State are collected, along with refunds issued against those taxes.
- These tables present the Revenue Estimating Conference estimates of General Fund revenue.
- This presents the results of the most recent monthly Medicaid Forecast Group estimate.
- This is published for the Administrative Rule Review Committee and provides an analysis of the fiscal impact of changes to administrative rules.
- This is the Fiscal Services Division's newsletter. It contains summaries of issues that are important to members of the General Assembly. Examples include summaries of fund transfers and board or commission meetings, action on all appropriations bills at each stage of the appropriations process, expenditure oversight issues, and summaries of reports issued by the Division. Special issues are also published periodically.
- These maps display fiscal and census data for local government entities, legislative districts, census units, or other units on a wide variety of topics.

## **SESSION-ONLY REPORTS**

### [Appropriations Tracking](#)

### [Budget Schedules](#)

### [Notes On Bills and Amendments \(NOBA\)](#)

### [Fiscal Notes](#)

### [Fiscal Lunch & Learn](#)

- The appropriations tracking system allows the user to build standard or custom reports to summarize appropriations by committee, bill, fund, and/or department. The LSA also issues standard tracking reports on appropriations bills as part of the NOBA process.
- The schedules provide financial information for all agencies in State government. The information used in creating the schedules comes from the Department of Management's budget system. The Legislative Services Agency has not altered any of the financial information. The information is organized by department. For each department there is a list of accounts called budget units. Each budget unit represents a distinct account within a department.
- These reports provide the actual text of a bill and/or amendment in the left column, with a section-by-section analysis of the legislation in the right column. The reports are issued for each appropriations bill at every step in the appropriations process. The report also highlights all changes to the Code and provides an appropriations summary and comparison of prior fiscal year appropriations.
- Estimates are prepared for the fiscal impact of bills and amendments when the annual cost change exceeds \$100,000 or upon request by a legislator. The documents are published on the LSA website.
- These are informal presentations by LSA staff on a variety of legislative topics.

## PERIODIC REPORTS

[Fiscal Topics](#)

[Fiscal One-On-One Audios](#)

[Issue Reviews](#)

[K-12 Education Funding](#)

[Long-Term Revenue Report](#)

[State Employee Salary Book](#)

[State Obligations Report](#)

[Daily Receipts](#)

[Internet Address](#)

- These reports provide succinct overviews of budget units, programs, issues, and current developments in State government. Each document is one to two pages in length and includes links to related websites and staff contact information. *Fiscal Topics* are typically published during the Legislative Interim to address items of interest or controversy from the previous Legislative Session.
- Fiscal One-On-One Audios are short, conversational interviews conducted by fiscal staff with various state agencies regarding topics of interest.
- As part of the continuing effort to provide legislative oversight, the staff of the Fiscal Services Division monitors a variety of issues that develop in State agencies. To present sufficient information, these issues require more detailed review and a longer report than can be presented in the *Fiscal Update* newsletter or *Fiscal Topics*. To meet this need, the Division has developed an *Issue Review* series that presents selected issues to the Fiscal Committee and the General Assembly. Where appropriate, each paper contains a specific issue topic, a brief background on information related to the topic, the current situation, affected agencies, Code authority, alternatives the General Assembly may wish to consider, and budgetary impacts.
- This provides links to a variety of estimates, interactive calculators, and other information related to K-12 education and the School Foundation Aid Formula. (Excel documents - [Download Viewer](#))
- This is a table showing historic State General Fund tax revenues dating to FY 1847.
- This report provides an interactive database of state employee's salaries. Searches may be done by name, city, or agency.
- This report provides information on selected outstanding State obligations for the most recent fiscal year available.
- This is an interactive report showing receipts for various State funds.
- Visit the Fiscal Services Division website at: <https://www.legis.iowa.gov/publications/fiscal>

## **2014 Fiscal Report (Graybook)**

To view other sections of the 2014 Fiscal Report, click on the bookmarks at the left.