

FY 2015 General Fund Appropriations Funded/Budgeted at or above 100% of the FY 2014 Level

Department	Appropriation	Final Action FY 2014	Final Action FY 2015	FY 2015 vs FY 2014	Percent Funded
<u>Appropriations Funded/Budgeted more than 100% of FY 2014</u>					
Education	State Foundation School Aid	\$ 2,714,800,000	\$ 2,881,800,000	\$ 167,000,000	106.2%
Revenue	Homestead Tax Credit Aid - GF	138,000,000	139,000,000	1,000,000	100.7%
Revenue	Commercial/Industrial Property Tax Reimb	0	78,700,000	78,700,000	--
Revenue	Commercial/Industrial Property Tax Credit	0	50,000,000	50,000,000	--
Legislative Branch	Legislative Branch	34,026,548	37,026,548	3,000,000	108.8%
Revenue	Elderly & Disabled Tax Credit - GF	27,200,000	28,700,000	1,500,000	105.5%
DNR	REAP GF Standing	0	20,000,000	20,000,000	--
DOM	Technology Reinvestment Fund	0	17,500,000	17,500,000	--
DOM	Appeal Board Claims	3,000,000	7,086,307	4,086,307	236.2%
IDALS	Water Quality Initiative	2,400,000	4,400,000	2,000,000	183.3%
Education	Iowa Learning Online Initiative	0	1,500,000	1,500,000	--
Revenue	Printing Cigarette Stamps	124,652	562,500	437,848	451.3%
Subtotal		\$ 2,919,551,200	\$ 3,266,275,355	\$ 346,724,155	111.9%

Appropriations Funded at 100% of FY 2014

DHS	Medical Assistance	\$ 1,143,810,311	\$ 1,143,810,311	\$ 0	100.0%
Revenue	Ag Land Tax Credit - GF	39,100,000	39,100,000	0	100.0%
Education	Child Development	12,606,196	12,606,196	0	100.0%
Education	Nonpublic School Transportation	8,560,931	8,560,931	0	100.0%
DPS	POR Unfunded Liabilities	5,000,000	5,000,000	0	100.0%
Revenue	Military Service Tax Credit - GF	2,400,000	2,400,000	0	100.0%
DAS	DAS Standings	796,958	796,958	0	100.0%
DHS	DHS Standings	376,763	376,763	0	100.0%
DPD	Compensation and Expense	344,644	344,644	0	100.0%
DPH	Congenital & Inherited Disorders Registry	232,500	232,500	0	100.0%
Executive Council	Exec Council Standings	119,847	119,847	0	100.0%
DOM	Special Olympics Fund	100,000	100,000	0	100.0%
Education	Sac and Fox Education	100,000	100,000	0	100.0%
DOC	State Cases Court Costs	59,733	59,733	0	100.0%
Governor	Interstate Extradition	3,032	3,032	0	100.0%
Subtotal		\$ 1,213,610,915	\$ 1,213,610,915	\$ 0	100.0%

FY 2014 Appropriations not Funded in FY 2015

Department	Appropriation	Final Action FY 2014	Final Action FY 2015	FY 2015 vs FY 2014	Percent Funded
DHS	Mental Health Redesign Equalization	\$ 29,820,478	\$ 0	\$ -29,820,478	0.0%
DOT	Street Construction Fund - Supp	135,000	0	-135,000	0.0%
Judicial Branch	Judges Salary Adjustment	850,000	0	-850,000	0.0%
College Aid	Tuition Grant Program in excess of standing	500,000	0	-500,000	0.0%
Subtotal		\$ 31,305,478	\$ 0	\$ -31,305,478	0.0%
SUBTOTAL		\$ 4,164,467,593	\$ 4,479,886,270	\$ 315,418,677	107.6%

**General Fund Appropriations Funded at 50% of the FY 2014 Level
By Department**

Department	Final Action FY 2014	Final Action FY 2015	FY 2015 vs FY 2014	Percent Funded
Regents, Board of	\$ 564,419,096	\$ 282,224,402	\$ -282,194,694	50.0%
Human Services, Dept. of	496,404,916	248,703,797	-247,701,119	50.1%
Corrections, Dept of	374,528,191	187,373,064	-187,155,127	50.0%
Education, Dept. of	274,119,292	137,187,548	-136,931,744	50.0%
Judicial Branch	167,836,747	83,987,064	-83,849,683	50.0%
Public Safety, Department of	86,966,806	43,527,052	-43,439,754	50.1%
College Aid Commission	63,111,278	31,564,222	-31,547,056	50.0%
Public Health, Dept. of	58,030,568	29,040,795	-28,989,773	50.0%
DIA - Public Defender	55,784,172	27,902,117	-27,882,055	50.0%
Agriculture and Land Stewardship	18,099,688	9,061,926	-9,037,762	50.1%
Revenue, Dept. of	17,899,255	8,949,628	-8,949,627	50.0%
Economic Development, Dept. of	17,833,505	8,940,457	-8,893,048	50.1%
Iowa Workforce Development	16,997,918	8,636,369	-8,361,549	50.8%
Justice, Department of	16,904,867	8,463,421	-8,441,446	50.1%
Natural Resources, Dept. of	15,062,307	7,578,957	-7,483,350	50.3%
Inspections & Appeals, Dept. of	12,891,142	6,445,573	-6,445,569	50.0%
Aging, Dept. on	11,627,773	5,816,731	-5,811,042	50.0%
Veterans Affairs, Dept. of	11,280,947	5,676,336	-5,604,611	50.3%
Administrative Services, Dept. of	7,132,747	3,566,374	-3,566,373	50.0%
Public Defense, Dept. of	6,554,478	3,290,957	-3,263,521	50.2%
Cultural Affairs, Dept. of	6,130,713	3,067,893	-3,062,820	50.0%
Secretary of State	2,896,699	1,448,350	-1,448,349	50.0%
Management, Dept. of	2,550,220	1,275,110	-1,275,110	50.0%
Governor	2,289,566	1,144,784	-1,144,782	50.0%
Homeland Security, Dept. of	2,229,623	1,142,485	-1,087,138	51.2%
Blind, Dept. of the	2,098,358	1,052,451	-1,045,907	50.2%
Commerce, Dept. of	1,821,928	910,965	-910,963	50.0%
Public Employment Relations Board	1,342,452	671,489	-670,963	50.0%
Civil Rights Commission	1,299,247	650,713	-648,534	50.1%
Human Rights - CJJP	1,260,105	630,053	-630,052	50.0%
Human Rights, Dept. of	1,252,261	626,131	-626,130	50.0%
Parole, Board of	1,204,583	602,666	-601,917	50.0%
Treasurer of State	1,084,392	542,196	-542,196	50.0%
Law Enforcement Academy	1,003,214	502,365	-500,849	50.1%
Iowa Tele & Tech Commission	992,913	496,457	-496,456	50.0%
Auditor of State	914,506	457,253	-457,253	50.0%
Iowa Finance Authority	658,000	329,000	-329,000	50.0%
Ethics and Campaign Disclosure	490,335	245,168	-245,167	50.0%
Public Information Board	350,000	137,500	-212,500	39.3%
Governor's Office of Drug Control Policy	241,134	120,567	-120,567	50.0%
Subtotal	\$ 2,325,595,942	\$ 1,163,990,386	\$ -1,161,605,556	50.1%
Items @ or Above 100% - from Page 1	4,164,467,593	4,479,886,270	315,418,677	107.6%
Grand Total	\$ 6,490,063,535	\$ 5,643,876,656	\$ -846,186,879	87.0%

STATE OF IOWA
FY 2015 General Fund Built-in and Anticipated Expenditures
(Dollars in Millions)

<u>Built-in Changes</u>	<u>LSA Estimates</u>	<u>Notes</u>
Education - Education Reform (non-School Aid)	\$ 60.0	Estimated amount needed to fully fund costs associated with the education reform enacted in HF 215. Includes \$50.0M for Teacher Leadership Grants and Aid, and \$10.0M for supplemental aid to high-need schools.
Education - K-12 School Foundation Aid	0.0	Included in FY 2015 Approved Budget at \$167.0M.
Education - College Work Study Standing	2.8	This standing was not included in the FY 2015 budget.
Education - Child Development/At-Risk Program	0.0	Included in FY 2015 approved budget at \$12.6M.
Education - Nonpublic School Transportation	0.0	Included in FY 2015 approved budget at \$8.6M, same as FY 2014.
Education - Iowa Tuition Grant (for profit) Standing	-0.5	The restored base appropriation for FY 2015 is \$0.5M more than the standing appropriation of \$2.0M. This reduction restores the FY 2015 amount to the statutory level.
Education - Iowa Tuition Grant (non-profit) Standing	-1.0	The restored base appropriation for FY 2015 is \$1.0M more than the standing appropriation of \$45.5M. This reduction restores the FY 2015 amount to the statutory level.
Human Services - Medical Assistance	123.0	Assumes a 6.4% increase in need due to growth in enrollment, program costs, a 1.0% decline in the FMAP rate, and a reduction of non-General Fund support.
Management - State Appeal Board Claims	0.0	Included in FY 2015 Approved Budget at \$7.1M, \$4.1 more than FY 2014.
Management - Technology Reinvestment Fund	0.0	Included in FY 2015 approved budget at \$17.5M. FY 2014 funded from RIIF.
Natural Resources - Resource Enhancement and Protection Program	0.0	Included in FY 2015 approved budget at \$20.0M. FY 2014 funded from Environment First Fund.
Revenue - Commercial Property Tax Appropriations	0.0	Included in FY 2015 approved budget at \$128.7M.
Revenue - Property Tax Credits	0.0	Included in FY 2015 approved budget at \$209.2M, \$2.5M more than FY 2014.
Total Built-in Changes	<u>\$ 184.3</u>	

STATE OF IOWA
FY 2015 General Fund Built-in and Anticipated Expenditures
(Dollars in Millions)

Anticipated Expenditure Changes

Salary Adjustment	\$ 33.7	Includes \$9.0M for Regents and \$24.7M for central state agencies.
Corrections - Staff Additional Prison Beds at Mitchellville	9.2	Estimated remaining amount to open and operate all new buildings at Mitchellville. This funding estimate includes medical personnel, security staff, and treatment staff (counselors, social worker, chaplain, and workforce coordinators) designed to address women's issues to lower recidivism rate.
Corrections - Staff Additional Prison Beds at Ft. Madison	3.7	Estimated amount needed to open and operate the new maximum security prison at Fort Madison.
Corrections – Elimination of One-time Costs	-0.6	The restored FY 2015 appropriation for Ft. Madison Prison and the 8th CBC includes \$0.5M and \$0.1M respectively, in one-time costs needed for new opening of new beds in FY 2014. Funding for these costs are not needed in FY 2015.
Human Services - hawk-i	4.0	Estimated amount needed to cover growth in enrollment and increased cost health care plans.
Human Services - Civil Commitment Unit for Sex Offenders	0.6	Estimated amount to address the anticipated increase in offenders and to cover increased cost of patient care.
Public Safety - Peace Officer Retirement	0.9	Estimated amount needed to cover a scheduled 2.0% increase in the state's contribution to the Peace Officer Retirement System.
Subtotal	<u>\$ 51.5</u>	
Total Expenditure Increases	<u>\$ 235.8</u>	