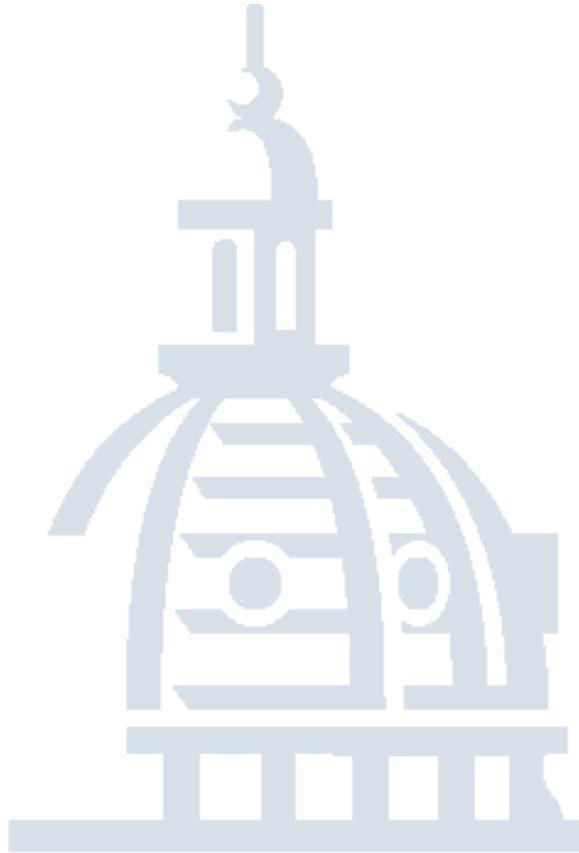

**SUMMARY OF FY 2014 BUDGET
AND
DEPARTMENT REQUESTS**



FISCAL SERVICES DIVISION

DECEMBER 2012



**LEGISLATIVE
SERVICES AGENCY**

Serving the Iowa Legislature

FOREWORD

The purpose of this document is to provide the General Assembly with information related to FY 2014 General Fund estimated receipts and department requests. This information provides an overall summary of the State budget and is intended to help the General Assembly take a proactive approach toward the budgeting process.

In addition, this document is intended to provide the General Assembly with an overview of the General Fund, including revenues and expenditures. The Fiscal Services Division of the Legislative Services Agency (LSA) will be preparing a similar document in January 2013 to review the Governor's recommendations for FY 2014.

If you need additional information regarding a department request, refer to the Fiscal Services staff listing. The staff listing will indicate the appropriate analyst to contact for detailed information concerning each request.

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DOCUMENT NOTES

When Reviewing This Document, Please Note The Following:

[Iowa Code Section 8.35A\(2\)](#) requires the Department of Management (DOM) to transmit all department requests in final form to the Fiscal Services Division of the Legislative Services Agency (LSA) by November 15. The Fiscal Services Division obtained documents from the I/3 Budget System and from the DOM to compile the information provided in this document.

Other items worth noting when reviewing this document include:

- Revenues and expenditures are estimated for FY 2013 and FY 2014. The statutory expenditure limitation for FY 2014 will be determined by the Revenue Estimating Conference on December 12, 2012. Additional detail about expenditure limitation will be provided in the LSA summary of the FY 2014 Governor's recommendations that will be published in January 2013.
- A summary of the funding increases requested by departments and agencies for FY 2014 is included in the Budget Overview section of this document. There are also separate sections for School Aid and Medicaid in this document, as these two budget items will have the most impact on the FY 2014 budget. New estimates for School Aid and Medicaid will be available in January 2013. The estimates for these two budget items continue to change as new information and other factors arise. For the most recent estimates, see the following LSA websites:
 - School Aid: <https://www.legis.iowa.gov/LSAReports/k12Education.aspx>
 - Medicaid: <https://www.legis.iowa.gov/LSAReports/medicaid.aspx>
- **Appendix A** is an appropriations tracking document showing General Fund and Other Fund appropriations and requests by Subcommittee. The document shows actual FY 2012, estimated FY 2013, the Department requests for FY 2014 and FY 2015, and comparison columns.
- **Appendix B** is a listing of the projected FY 2014 built-in and anticipated increases and decreases.
- **Appendix C** provides a brief summary of the charges of the 2012 Interim Committees.
- **Appendix D** provides a listing of documents published by the Fiscal Services Division during the 2012 Interim.

A similar document analyzing the Governor's budget recommendations for FY 2014 will be published in January of 2013.

2013 SESSION TIMETABLE*

NOTE: This Session timetable is subject to change.

**If rules remain unchanged; see [HCR 12](#), [HR 11](#), and [SR 2](#) (2011).*

Available online at: <https://www.legis.iowa.gov/DOCS/Schedules/SessionTimetable.pdf>

JANUARY 14	First day of session. (Iowa Code Sec. 2.1)
FEBRUARY 15 <i>(Friday of 5th week)</i>	Final day for individual Senator and Representative requests for bill drafts to the Legislative Services Agency. (Senate Rule 27 and House Rule 29)
MARCH 8 <i>(Friday of 8th week)**</i>	Final date for Senate bills to be reported out of Senate committees and House bills out of House committees. (Joint Rule 20)
MARCH 18 – MARCH 22 <i>(10th week)</i>	Senate considers only Senate bills and unfinished business. House considers only House bills and unfinished business. (Joint Rule 20)
MARCH 25 – APRIL 5 <i>(11th and 12th weeks)</i>	Debate not limited by rule.
APRIL 5th <i>(Friday of the 12th week)**</i>	Final date for Senate bills to be reported out of House committees and House bills out of Senate committees. (Joint Rule 20)
APRIL 8 – APRIL 12 <i>(13th week)</i>	Senate considers only House bills and unfinished business. House considers only Senate bills and unfinished business. (Joint Rule 20)
APRIL 15 <i>(Beginning of 14th week)</i>	Amendments need not be filed on the day preceding floor debate. (House Rule 31.8)
APRIL 15 <i>(Beginning of 14th week)</i>	Only the following bills are eligible for consideration: (Joint Rule 20) <ul style="list-style-type: none"> • Appropriations bills • Ways and Means bills • Government Oversight bills • Legalizing Acts • Bills co-sponsored by Majority and Minority Leaders of one House • Companion bills sponsored by Senate and House Majority Leaders • Conference Committee Reports • Concurrent or Simple Resolutions • Bills passed by both Houses in different forms • Bills on the Veto Calendar (Joint Rule 23) • Administrative Rules Review Committee Bills • Committee Bills related to delayed Administrative Rules [Iowa Code section 17A.8 (9)] • Joint Resolutions nullifying Administrative Rules • Unfinished Business
May 3	110th calendar day of the Session [per diem expenses end – [Iowa Code Sec. 2.10(1)]]

****The March 8 and April 5 committee deadlines do not apply to Appropriations bills, Ways and Means bills, Government Oversight Committee bills, bills co-sponsored by Majority and Minority Leaders of one House, companion bills sponsored by the Majority Leaders of both chambers after consultation with the respective Minority Leaders, Conference Committee Reports, Concurrent or Simple Resolutions, Joint Resolutions nullifying Administrative Rules, Legalizing Acts, Administrative Rules Review Committee bills, and Committee bills related to delayed Administrative Rules [\[Code Sec. 17A.8\(9\)\]](#).**

Updated by the Legislative Information Office on 8/28/2012

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BUDGET OVERVIEW

The following information provides an overall summary of Iowa's General Fund budget in an effort to assist the General Assembly with the decision-making process on the FY 2014 budget. The overview includes a discussion of the previous year's budget for FY 2012, the status of the FY 2013 budget currently in progress, the budget outlook for FY 2014, and a summary of the department requests for FY 2014.

FY 2012 GENERAL FUND BUDGET

The financial health of the General Fund budget during FY 2012 from the time it was originally passed in June of 2011 to the final close in September of FY 2012, improved considerably. This is attributed to several factors:

- The General Fund budget in FY 2011 ended the year with strong revenue growth and a surplus of \$554.6 million. Of this, \$381.4 million carried forward into FY 2012 and was \$93.9 million (32.7%) more than originally estimated.
- Net General Fund receipts for FY 2012 ended the year with \$318.7 million (5.3%) more than was estimated at the close of the 2011 Legislative Session.
- Net appropriations (after reversions) changed very little during FY 2012. Final year-end appropriations grew only 0.1% (\$6.1 million) from the time the budget was originally approved in 2011 to the end of FY 2012.

The relatively strong growth in revenues, in conjunction with the limited growth in appropriations, resulted in a year-end surplus of \$688.1 million for FY 2012.

FY 2012 General Fund Budget			
(Dollars in Millions)			
	Enacted 2011 Session	Revised 2012 Session	Actual FY 2012
Funds Available:			
REC Estimate/Actual Receipts	\$ 6,188.9	\$ 6,051.2	\$ 6,311.1
Revenue Adjustments	- 196.5	1.9	0.0
Subtotal Net Receipts	5,992.4	6,053.1	6,311.1
Economic Emergency Fund Transfer	287.5	381.4	381.4
Total Funds Available	\$ 6,279.9	\$ 6,434.5	\$ 6,692.5
Appropriations and Expenditures:			
Enacted Appropriations	5,999.7	5,999.7	5,999.7
Adjustments to Standing Appropriations		7.8	10.2
Net Supplemental/Deappropriations		2.6	2.6
Total Appropriations	5,999.7	6,010.1	6,012.5
Reversions	- 2.0	- 6.3	- 8.1
Net Appropriations	\$ 5,997.7	\$ 6,003.8	\$ 6,004.4
Ending Balance - Surplus	\$ 282.2	\$ 430.7	\$ 688.1

STATUS OF FY 2013 BUDGET

The FY 2013 budget enacted by the General Assembly was based on a revenue estimate of \$6.253 billion. This included a Revenue Estimating Conference (REC) estimate of \$6.281 billion and net revenue adjustments enacted during the 2012 Legislative Session (after item vetoes) of -\$27.3 million. In addition, the estimated transfer from the Economic Emergency Fund at that time was \$295.3 million. The General Assembly appropriated a total of \$6.223 billion from the General Fund for FY 2013, resulting in an estimated surplus of \$328.0 million.

The REC met on October 11, 2012, and increased the FY 2013 net revenue estimate by \$229.2 million (3.7%) compared to the March 2012 estimate plus legislative adjustments. In addition to the revenue growth that was realized at the close of FY 2012, an additional \$552.6 million was transferred from the Economic Emergency Fund to the General Fund. This transfer was \$257.3 million more than was originally estimated at the close of the 2012 Legislative Session. This has resulted in an overall increase in available revenue to the General Fund of \$486.5 million and contributed to a projected surplus of \$768.0 million.

The Legislative Services Agency (LSA) has made the following changes to the estimated appropriations for FY 2013:

- The appropriation for State Aid to Schools was increased by \$4.5 million to reflect changes in enrollment, property valuations, and special education factors.
- A supplemental appropriation of \$45.0 million is the estimated need to cover a projected shortfall in Medicaid funding for FY 2013. Funding for the Medicaid Program in FY 2013 was appropriated during the 2011 Legislative Session; however, the amount appropriated (\$915.0 million) was approximately \$40.0 million short of covering the projected costs at that time. The Medicaid Forecasting Group's revised midpoint estimate for FY 2013 is \$45.0 million.
- The estimate for reversions was also revised from \$ -2.0 million to \$ -5.0 million to bring the estimate more in line with prior year actuals.

FY 2013 General Fund Budget		
(Dollars in Millions)		
	Enacted 2012 Session	Estimated Dec. 6, 2012
Funds Available:		
REC Estimate	\$ 6,280.6	\$ 6,482.5
Revenue Adjustments	- 27.3	
Subtotal Net Receipts	<u>6,253.3</u>	<u>6,482.5</u>
Economic Emergency Fund Transfer	295.3	552.6
Total Funds Available	<u>\$ 6,548.6</u>	<u>\$ 7,035.1</u>
Appropriations and Expenditures:		
Enacted Appropriations	6,222.6	6,222.6
Adjustments to Standing Appropriations		4.5
Net Supplemental/Deappropriations		45.0
Total Appropriations	<u>6,222.6</u>	<u>6,272.1</u>
Reversions	- 2.0	- 5.0
Net Appropriations	<u>\$ 6,220.6</u>	<u>\$ 6,267.1</u>
Ending Balance - Surplus	<u>\$ 328.0</u>	<u>\$ 768.0</u>

FY 2014 BUDGET PROJECTION

This projection is intended to provide a framework to assist the General Assembly in evaluating budget decisions for the next fiscal year. This is a preliminary projection and will change after the December 2012 Revenue Estimating Conference (REC) meeting, and again after the Governor makes his budget recommendations. The projection is intended to help put the current revenue estimates of the REC into perspective when incorporated into the General Fund balance sheet.

Another necessary component of the FY 2014 projection is estimating appropriations. Similar to past years, appropriations are estimated using the enacted appropriations from FY 2013 as the baseline for FY 2014, and then including the incremental increases and decreases associated with major programs that will likely occur under current law. These incremental changes are commonly referred to as built-in and anticipated expenditures.

There are unknown events that could have a significant impact on the FY 2014 budget, although it is not yet possible to estimate these impacts until additional information can be collected. These include:

- **Collective Bargaining:** Increased costs associated with State employee salary and benefit changes will not be known until negotiations have been completed through the collective bargaining process. The American Federation of State, County, and Municipal Employees (AFSCME), the State's largest union, has proposed across-the-board salary increases of 1.0% for FY 2014 and 2.0% for FY 2015. The Governor's counter offer consists of a two-year pay freeze and a requirement that all State employees pay at least 20.0% of health insurance premiums.
- **Sequestration of Federal Programs:** The federal Budget Control Act of 2011 included a provision that automatically reduces federal spending, known as sequestration, through a combination of across-the-board spending reductions in the event that the Joint Select Committee on Deficit Reduction did not adopt a deficit reduction plan. Due to the Committee's failure to adopt a deficit reduction plan, sequestration will go into effect on January 2, 2013, unless Congress takes additional action. Current estimates suggest reductions of approximately \$72.5 million in non-defense federal funds to Iowa in FFY 2013.
- **Expiration of Federal Tax Cuts:** Under current law, certain federal tax credits and other preferences (the Bush-era tax reductions and the 2.0% payroll tax reduction) will expire January 1, 2013. With one exception, the impact of the Bush-era tax changes, due to Iowa's federal deductibility statute, have been incorporated in the October 11 REC revenue projections for FY 2013 and FY 2014. The REC assumed, as has been the practice for many years, the Alternative Minimum Tax (AMT) will be "patched" for tax year 2013. Should Congress extend all current expiring corporate and individual income tax provisions for at least one year, General Fund revenue will increase by an estimated \$89.9 million in FY 2013 and \$175.6 million in FY 2014. Should Congress allow all tax provisions to expire and also not patch the AMT, FY 2013 General Fund revenue will decrease by an estimated \$0.8 million in FY 2013 and \$129.4 million in FY 2014.

Assumptions – FY 2014 Projection

- **REC Revenues:** For purposes of arriving at an estimate for FY 2014, the LSA uses the most recent REC estimate of net General Fund receipts. For this report, the FY 2014 net revenue estimate of \$6.724 billion from the October 11, 2012, REC meeting is used. The REC estimate is based on tax laws and other revenue policies in place at the time the estimate was adopted.

Budget Overview

- **Economic Emergency Fund Transfer:** Based on current estimates of the FY 2013 General Fund surplus, it is estimated that \$629.5 million will be transferred from the Economic Emergency Fund to the General Fund in FY 2014.
- **Baseline Appropriations:** For estimating expenditures, the enacted FY 2013 appropriations are used as the baseline for FY 2014.
- **Built-in and Anticipated Expenditures:** Expenditures for FY 2014 are analyzed to account for the automatic increases (built-in expenditures) over and above the baseline estimate prior to legislative action. Also examined are the significant anticipated expenditures that fall into two general categories:
 - Cost increases that a State agency or program will incur in the next budget year that will likely require additional appropriations to cover the increased cost.
 - The amount of General Fund dollars needed to replace non-General Fund appropriations and maintain State agency budgets at the previous fiscal year level. This occurs when non-General Fund sources are temporarily used to offset recurring costs of programs typically funded from the General Fund.

The built-in and anticipated expenditure increases are estimated at \$346.5 million for FY 2014.

Appendix B provides additional information on individual built-in and anticipated expenditures. As previously mentioned, the cost associated with the collective bargaining contract currently in negotiation is not included in this estimate.

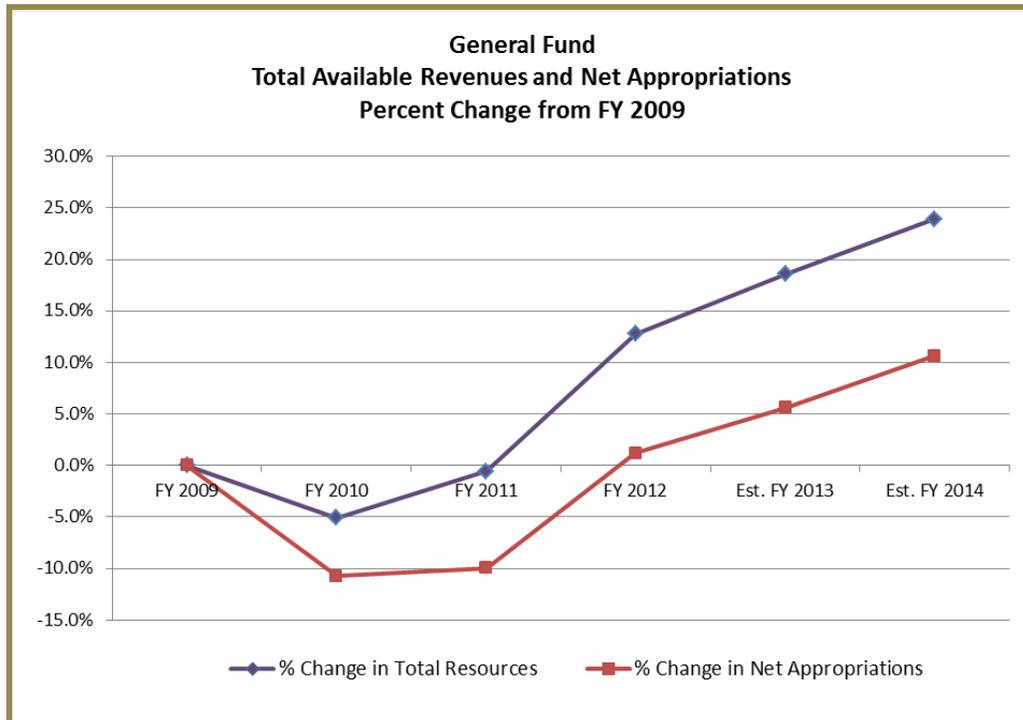
- Reversions are estimated to total \$5.0 million for FY 2014.
- The expenditure limitation for FY 2014 is estimated to be \$7.286 billion. This represents 99.0% of the REC net revenue estimate (\$6.724 billion) and 100.0% of the \$629.5 million transferred from the Economic Emergency Fund.

Projected Budget Surplus

Based on the above assumptions, the available revenues for FY 2014 are projected to exceed the projected net appropriations by \$789.0 million resulting in a budget surplus for FY 2014. The primary factors contributing to the projected surplus for FY 2014 include:

- The projected net revenue growth of \$241.1 million (3.7%) compared to the current FY 2013 estimate.
- The projected transfer of \$629.5 million from the Economic Emergency Fund in FY 2014, resulting from the large estimated FY 2013 General Fund surplus of \$768.0 million that cycled through the reserve funds. The estimated \$629.5 million transfer is \$76.9 million (13.9%) more than the amount estimated to be transferred in FY 2013.
- The growth in net appropriations since FY 2009 has been slower than the growth in total available revenues (net receipts plus the Economic Emergency Fund transfer). These changes are illustrated in the chart on the next page. After decreasing by 5.1% in FY 2010, revenues rebounded in FY 2011 to within 0.6% of the FY 2009 level. However, net appropriations decreased by 10.7% in FY 2010 and remained close to that level throughout FY 2011. The disparity between the total available revenues and net appropriation growth contributed to a surplus of \$554.6 million for FY 2011.

By the end of FY 2012, growth in total revenues again outpaced increases in net appropriations resulting in growth in the General Fund surplus to \$688.1 million. Current estimates show this trend continuing through FY 2013 and FY 2014 with projected surpluses of \$768.0 million and \$789.0 million, respectively.



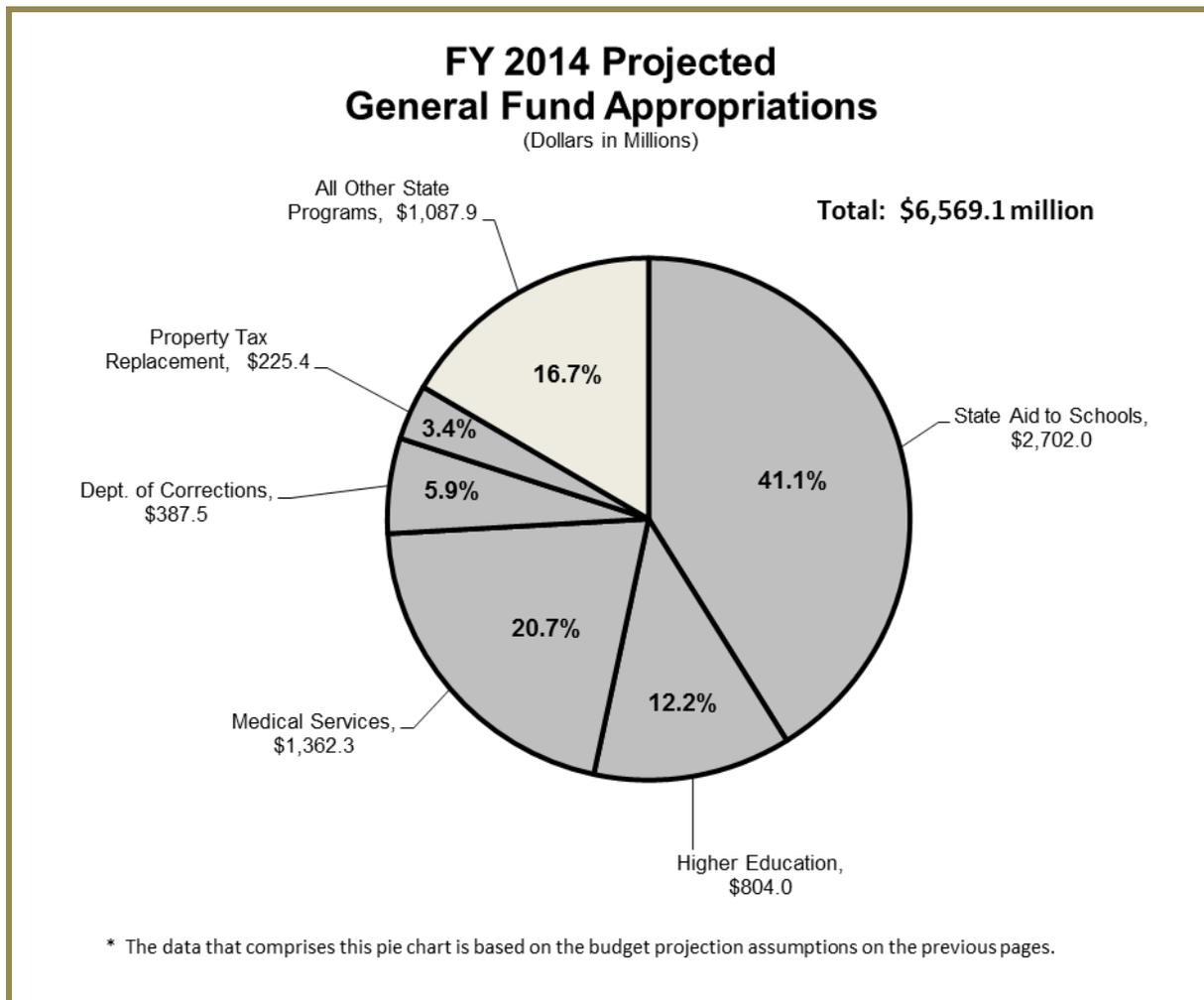
Projected Condition of the General Fund Budget
(Dollars in Millions)

	<u>Actual FY 2009</u>	<u>Actual FY 2010</u>	<u>Actual FY 2011</u>	<u>Actual FY 2012</u>	<u>Estimated FY 2013</u>	<u>Projected FY 2014</u>
Funds Available:						
Net Receipts	\$5,888.7	\$5,633.8	\$5,899.0	\$ 6,311.1	\$ 6,482.5	\$ 6,723.6
Economic Emergency Fund Transfer	45.3			381.4	552.6	629.5
Total Funds Available	<u>\$5,934.0</u>	<u>\$5,633.8</u>	<u>\$5,899.0</u>	<u>\$ 6,692.5</u>	<u>\$ 7,035.1</u>	<u>\$ 7,353.1</u>
Expenditure Limitation						\$ 7,285.9
Estimated Appropriations and Expenditures:						
Enacted Appropriations	\$5,959.0	\$5,304.6	\$5,351.9	\$ 5,999.7	\$ 6,222.6	\$ 6,222.6
Adjustments to Standing Appropriations				10.2	4.5	
Net Supplemental/Deappropriations				2.6	45.0	
Built-in and Anticipated Increases						346.5
Total Appropriations	<u>\$5,959.0</u>	<u>\$5,304.6</u>	<u>\$5,351.9</u>	<u>\$ 6,012.5</u>	<u>\$ 6,272.1</u>	<u>\$ 6,569.1</u>
Reversions	- 25.0	- 6.5	- 7.5	- 8.1	- 5.0	- 5.0
Net Appropriations	<u>\$5,934.0</u>	<u>\$5,298.1</u>	<u>\$5,344.4</u>	<u>\$ 6,004.4</u>	<u>\$ 6,267.1</u>	<u>\$ 6,564.1</u>
Ending Balance - Surplus	<u>\$ 0.0</u>	<u>\$ 335.7</u>	<u>\$ 554.6</u>	<u>\$ 688.1</u>	<u>\$ 768.0</u>	<u>\$ 789.0</u>

Significant Budget Areas

The majority of State General Fund appropriations are passed on to local governments through school aid and property tax replacement, as well as aid to individuals through Medicaid and the State Children’s Health Insurance Program (hawk-i). Other significant areas of the budget include the Department of Corrections and higher education (i.e., Regents institutions, community colleges, and the College Student Aid Commission).

These five areas of the budget comprise 83.3% of total projected General Fund appropriations. The budgets of all other State agencies and programs make up the remaining 16.7%.



STATE RESERVE FUNDS

Assuming the Cash Reserve Fund receives \$768.0 million from the FY 2013 General Fund surplus, the balances in both the Cash Reserve Fund and the Economic Emergency Fund will reach the statutory maximums of \$504.3 million and \$168.1 million respectively in FY 2014. Based on the previously discussed revenue and appropriation projections, the combined balance of both reserve funds will total an estimated \$672.4 million in FY 2014.

After the FY 2013 General Fund surplus is cycled through the reserve funds, an estimated \$629.5 million of excess surplus funds will be transferred to the General Fund. The FY 2014 statutory goal calculations for both reserve funds were based on the October 2012 REC estimate of \$6.724 billion.

State of Iowa Reserve Funds			
(Dollars in Millions)			
Cash Reserve Fund (CRF)	Actual	Estimated	Estimated
	FY 2012	FY 2013	FY 2014
Funds Available			
Balance Brought Forward	\$ 341.2	\$ 446.6	\$ 466.8
Gen. Fund Appropriation from Surplus	554.6	688.1	768.0
Total Funds Available	<u>\$ 895.8</u>	<u>\$ 1,134.7</u>	<u>\$ 1,234.8</u>
Appropriations & Transfers			
Transfer to General Fund	\$ 0.0	\$ 0.0	\$ 0.0
Total Appropriations & Transfers	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Excess Transferred to EEF	<u>\$ - 449.2</u>	<u>\$ - 667.9</u>	<u>\$ - 730.5</u>
Balance Carried Forward	<u>\$ 446.6</u>	<u>\$ 466.8</u>	<u>\$ 504.3</u>
<i>Maximum 7.5%</i>	\$ 446.6	\$ 466.8	\$ 504.3
Economic Emergency Fund (EEF)	Actual	Estimated	Estimated
	FY 2012	FY 2013	FY 2014
Funds Available			
Balance Brought Forward	\$ 99.1	\$ 148.9	\$ 155.6
Excess from Cash Reserve	449.2	667.9	730.5
Total Funds Available	<u>\$ 548.3</u>	<u>\$ 816.8</u>	<u>\$ 886.1</u>
Appropriations & Transfers			
Excess Transferred to General Fund	\$ - 381.4	\$ - 552.6	\$ - 629.5
Excess Transferred to Taxpayer Trust Fund	0.0	-60.0	-60.0
Transfer to RIIF	0.0	-20.0	0.0
SF 2071 - MH Property Tax Relief Fund	-7.2	0.0	0.0
Missouri River Flood Damage	-2.9	0.0	0.0
Executive Council - Performance of Duty	-7.9	-28.6	-28.5
Balance Carried Forward	<u>\$ 148.9</u>	<u>\$ 155.6</u>	<u>\$ 168.1</u>
<i>Maximum 2.5%</i>	\$ 148.9	\$ 155.6	\$ 168.1

TAXPAYER TRUST FUND

The Taxpayer Trust Fund is a new fund that was established in Iowa Code section [8.57E](#). The Fund took effect in FY 2013 and was created for the purpose of providing tax relief to Iowans. Moneys in the Trust Fund can only be used pursuant to appropriations made by the General Assembly for tax relief. The Fund is eligible to receive up to \$60.0 million in a given fiscal year from the excess General Fund surplus dollars after the reserve funds are fully funded.

The amount that the Taxpayer Trust Fund can receive in a given fiscal year is limited to \$60.0 million or the difference between the actual net General Fund revenue for the preceding fiscal year and the adjusted revenue estimate used in establishing the budget for that fiscal year, whichever is less. For example, the amount that the Fund will receive in FY 2013 is calculated by subtracting the Adjusted Revenue Estimate for the FY 2012 budget from the actual year-end net General Fund receipts for FY 2012.

The Taxpayer Trust Fund will receive \$60.0 million in FY 2013 due to actual FY 2012 net General Fund receipts exceeding the FY 2012 Adjusted Revenue Estimate by \$357.0 million. For FY 2014, the Fund is expected to receive an additional \$60.0 million as the current REC estimate for FY 2013 exceeds the FY 2013 Adjusted Revenue Estimate by \$258.2 million. Legislation has not yet been enacted that makes appropriations from the Taxpayer Trust Fund. As a result, the projected ending balance in the Fund at the close of FY 2014 is \$120.0 million.

Taxpayer Trust Fund			
(Dollars in Millions)			
	<u>Actual FY 2012</u>	<u>Estimated FY 2013</u>	<u>Estimated FY 2014</u>
Funds Available			
Balance Brought Forward	\$ 0.0	\$ 0.0	\$ 60.0
Economic Emergency Transfer	0.0	60.0	60.0
Total Funds Available	<u>\$ 0.0</u>	<u>\$ 60.0</u>	<u>\$ 120.0</u>
Total Expenditures	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Balance Carried Forward	<u>\$ 0.0</u>	<u>\$ 60.0</u>	<u>\$ 120.0</u>

CONTINGENT LIABILITIES FOR STATE TAX CREDIT

The FY 2013 and FY 2014 budgets are based on revenue estimates established by the REC on October 11, 2012. That estimate includes potential contingent liabilities in the form of tax credits. The table below outlines the potential tax credits that may be claimed against the State in FY 2013 and FY 2014. In some cases, any person or business meeting the eligibility criteria can claim a credit. In cases where there is a “cap” on the credit, there is a maximum that may be claimed either in one year, or over a period of years.

Estimated Contingent Liabilities for State Tax Credits			
(Dollars in Millions)			
Tax Credit Program	FY 2013	FY 2014	Percent of Total
<u>Capped Programs</u>			
High Quality Job Program	\$ -45.9	\$ -61.4	15.8%
Enterprise Zone Program	-41.3	-43.6	11.2%
Historic Preservation and Cultural and Entertainment District Tax Credit	-32.2	-37.3	9.6%
Renewable Energy Tax Credit	-9.0	-17.0	4.4%
Enterprise Zone Program - Housing Component	-11.8	-11.8	3.0%
School Tuition Organization Tax Credit	-8.4	-8.9	2.3%
Accelerated Career Education Tax Credit	-5.4	-5.4	1.4%
Agricultural Assets Transfer Tax Credit	-4.0	-5.1	1.3%
Endow Iowa Tax Credit	-4.5	-4.7	1.2%
Venture Capital Tax Credit - Iowa Fund of Funds	-4.3	-4.0	1.0%
Redevelopment Tax Credit	-0.1	-2.8	0.7%
Venture Capital Tax Credit - Qualified Bus. or Comm.-Seed Capital Fund	-1.2	-1.6	0.4%
Wind Energy Production Tax Credit	-1.5	-1.5	0.4%
Solar Energy System Tax Credit	-0.8	-1.3	0.3%
Film, Television, and Video Project Promotion Program - Awarded	-1.3	-0.7	0.2%
Wage-Benefits Tax Credit	-0.9	-0.6	0.2%
Venture Capital Tax Credit - Venture Capital Funds	-0.2	-0.3	0.1%
Total Capped Programs	\$ -172.8	\$ -208.0	53.4%
<u>Uncapped Programs</u>			
Iowa Industrial New Job Training Program (260E)	\$ -49.9	\$ -50.5	13.0%
Research Activities Tax Credit	-37.0	-39.8	10.2%
Earned Income Tax Credit	-30.9	-27.5	7.1%
Supplemental Research Activities Tax Credit	-17.5	-18.3	4.7%
Tuition and Textbook Tax Credit	-15.1	-15.1	3.9%
Biodiesel Blended Fuel Tax Credit	-6.5	-7.6	2.0%
Targeted Jobs Tax Credit from Withholding	-4.2	-5.2	1.3%
Child and Dependent Care Tax Credit	-6.8	-4.7	1.2%
Ethanol Promotion Tax Credit	-3.9	-2.7	0.7%
E85 Gasoline Promotion Tax Credit	-1.2	-2.3	0.6%
Geothermal Heat Pump Tax Credit	-1.2	-1.8	0.5%
Charitable Conservation Contribution Tax Credit	-0.9	-1.0	0.3%
New Capital Investment Program	-0.9	-0.9	0.2%
New Jobs and Income Program	-9.4	-0.9	0.2%
Volunteer Firefighter and EMS Tax Credit	0.0	-0.9	0.2%
Early Childhood Development Tax Credit	-0.5	-0.5	0.1%
Total Uncapped Programs	\$ -185.9	\$ -179.7	46.1%
<u>Other Programs</u>			
Film Program - Under Review	-2.9	-1.7	0.4%
Tax Credit Program Total	\$ -361.6	\$ -389.4	100.0%

SUMMARY OF FY 2014 GENERAL FUND DEPARTMENT REQUESTS

Departments are requesting a total of \$6.590 billion from the General Fund for FY 2014. This represents an increase of \$367.1 million (5.9%) when compared to estimated FY 2013. The departments may or may not have included funding for the built-in and anticipated increases in their requests. Additional detail is available in **Appendix A** (General Fund Tracking).

It should be noted that the FY 2014 department request is different from the LSA's FY 2014 appropriation projection in that the department request may not include funding for all of the built-in and anticipated expenditures. In addition, the dollar amounts for the standing appropriations included in the department requests are often at the previous year's level, rather than current law.

FY 2014 General Fund Department Requests
(Dollars in Millions)

	Actual FY 2012	Estimated FY 2013	Dept Request FY 2014	Dept Req vs Est FY 2013
Administration and Regulation	\$ 52.7	\$ 54.1	\$ 57.2	\$ 3.1
Agriculture and Natural Resources	32.3	35.4	36.7	1.3
Economic Development	36.6	37.7	41.3	3.6
Education	811.2	861.0	934.3	73.3
Health and Human Services	1,568.1	1,667.8	1,876.1	208.3
Justice System	670.0	684.9	729.1	44.2
Unassigned Standings	2,841.6	2,881.7	2,915.0	33.3
Grand Total	\$ 6,012.5	\$ 6,222.6	\$ 6,589.7	\$ 367.1

SUMMARY OF FY 2014 OTHER FUND DEPARTMENT REQUESTS

Departments are requesting a total of \$1.306 billion for FY 2014 from non-General Fund sources, an increase of \$213.1 million (19.5%) compared to estimated FY 2013. Additional detail is available in **Appendix A** (Other Funds Tracking).

FY 2014 Department Requests from Other Funds
(Dollars in Millions)

	Actual FY 2012	Estimated FY 2013	Dept Request FY 2014	Dept Req vs Est FY 2013
Administration and Regulation	\$ 53.8	\$ 54.0	\$ 51.2	\$ -2.8
Agriculture and Natural Resources	80.8	82.1	84.5	2.4
Economic Development	9.5	6.3	6.3	0.0
Health and Human Services	366.9	355.1	340.1	-15.0
Justice System	13.5	14.0	14.0	0.0
Transportation, Infrastructure, and Capitals	486.8	551.5	780.0	228.5
Unassigned Standings	26.3	29.7	29.7	0.0
Grand Total	\$ 1,037.6	\$ 1,092.7	\$ 1,305.8	\$ 213.1

SUMMARY OF FY 2014 DEPARTMENT REQUESTS BY SUBCOMMITTEE

The following is a summary of the changes that departments are requesting for FY 2014. The information is presented by appropriation subcommittee.

Administration and Regulation

Department of Inspection and Appeals (General Fund): An increase of \$3.0 million to shift funding to several divisions within the Department from the Medicaid Fraud Fund to the General Fund.

Department of Inspection and Appeals (Other Funds): The Department is requesting a net decrease of \$2.9 million. The changes include:

- An increase of \$125,000 in FY 2014 from the Racing and Gaming Revolving Fund for a socioeconomic study that is required every eight years by Iowa Code section [99F.4\(24\)](#).
- A decrease of \$3.0 million from the Medicaid Fraud Fund to shift funding for several divisions to the General Fund.

Department of Commerce (General Fund): The Department is requesting an increase of \$20,000 in FY 2014 for increased rent expenses for the Insurance Division. The Division is moving from its current location on the Capitol Complex to the Ruan Building in downtown Des Moines.

Auditor of State (General Fund): An increase of \$90,500 to partially restore the 10.0% across-the-board budget reduction implemented in FY 2010.

Agriculture and Natural Resources

Department of Agriculture and Land Stewardship (General Fund): The Department is requesting increases totaling \$623,000 for the Administrative Division to cover required increases in employee salary, pension, health and dental insurance costs.

Department of Agriculture and Land Stewardship (Other Funds): The Department is requesting \$2.4 million from the Environment First Fund for FY 2014 for a new Water Quality Nutrient Management Program. This is a new statewide initiative that will rely on demonstration, outreach, and communications to promote voluntary conservation practices. The request includes an increase of 1.0 FTE position to manage and coordinate the program.

Board of Regents – Veterinary Laboratory (General Fund): The Board of Regents is requesting an increase of \$762,000 for FY 2014 for salaries and support of the Veterinary Diagnostic Laboratory at Iowa State University to enhance operations. This request includes an increase of 14.0 FTE positions for FY 2014.

Economic Development

Iowa Department of Cultural Affairs (General Fund): The Historical Division is requesting an increase of \$500,000 to develop and implement new exhibits in the State Historical Museum. These enhanced efforts are part of the Museum Renovation Project the Department is pursuing.

Iowa Workforce Development (General Fund): The Workers' Compensation Division request represents a decrease of \$153,000 to reflect the Governor's item veto of the allocation included in the FY 2013 appropriation. House File 2337 (FY 2013 Economic Development Appropriations Act) allocated \$153,000 for employing a Chief Deputy Workers' Compensation Commissioner. This provision was vetoed and will result in the allocated funds reverting at the close of the fiscal year.

Board of Regents – Economic Development (General Fund): The Board of Regents is requesting an increase of \$233,000 (7.3%) for the economic development appropriation to each of the three universities. The increase includes a 2.6% increase for ongoing funding to each of the three universities as well as an increase to the UNI appropriation of \$150,000 to establish ongoing funding for the National Ag-Based Lubricant Program.

Board of Regents – Innovation Fund (General Fund): The Board of Regents is requesting a new General Fund appropriation of \$3.0 million for the commercialization of research. The Board received an appropriation in FY 2013 from the Rebuild Iowa Infrastructure Fund for Innovation and Commercialization of Research. Prior to that, these activities were funded through an allocation from the Economic Development Fund. The appropriation will be allocated as follows:

- University of Iowa: \$1.1 million
- Iowa State University: \$1.1 million
- University of Northern Iowa: \$900,000

Education

Department of Education (General Fund): The Department is requesting an increase of \$371,000 for FY 2014 for Vocational Rehabilitation for case services.

Board of Regents (General Fund): The Board of Regents is requesting an increase of \$72.9 million for FY 2014 million for the following:

- \$5.6 million (2.6%) for the University of Iowa (UI) General University.
- \$4.4 million (2.6%) for Iowa State University (ISU) General University.
- \$6.1 million (7.5%) for the University of Northern Iowa (UNI) General University. The increase for UNI includes a \$4.0 million adjustment to the base to address UNI's high dependence on state funding and in-state tuition revenue compared to UI and ISU. A similar adjustment was made in FY 2013, and the Regents are asking for a similar adjustment in FY 2015.
- \$266,000 for the School for the Deaf and \$111,000 for the Braille and Sight Saving School (3.0%).
- \$865,000 (24.5%) for the State Hygienic Laboratory at UI to sustain statutorily required laboratory testing programs.
- \$218,000 (10.0%) to fund increasing operations and maintenance costs for the Oakdale Campus at UI.
- \$39.5 million for need-based student financial aid to replace the discontinued tuition set-aside program at the three universities. This is a new request.

- \$7.0 million for the Entrepreneurship and Economic Growth Initiative at UI to expand public/private partnerships between the Regents universities and the community at large through the John Pappajohn Entrepreneurial Center. This is a new request.
- \$7.5 million for the Leading the BioEconomy Program at ISU to secure Iowa's role as the national leader in the emerging bioeconomy through support of research facilities, signature programs, new laboratories, preparation of faculty grant proposals, efforts to obtain industrial support of research, interdisciplinary graduate education, and entrepreneurship among ISU graduate students. This is a new request.

Health and Human Services

Department of Public Health (DPH) (General Fund): The Department is requesting increases totaling \$2.2 million for FY 2014. This includes a request to replace \$215,000 in funding from the Health Care Transformation Account with General Fund appropriations. The increases include:

- \$50,000 for a social media campaign targeting tobacco use reduction.
- \$50,000 for a youth suicide prevention program. This program received an appropriation of \$50,000 from the General Fund in the Standings Appropriations Act for FY 2013.
- \$215,000 to support the continued work of the Prevention and Chronic Care Management Advisory Council. This Advisory Council was funded in previous years from the Health Care Transformation Account.
- \$25,000 for the establishment of the Director's Wellness Council.
- \$30,000 to support the DPH's environmental inspection activities that were previously conducted by Polk County. The General Fund support will be in addition to retained fees collected for the inspections.
- \$488,000 to support and maintain environmental health programs due to a reduction in federal funding, cost increases, and the perceived inability to retain certain fees collected during inspections.
- \$28,000 to transition orthotists, prosthetists, and pedorthists to a license fee model as a component of the Board of Podiatry. This is a one-time request to support license database changes, staffing, and increased Board costs associated with the addition of new practitioners to the Board.
- \$1.4 million to transition the information technology function from the DPH to an enterprise model managed by the Department of Administrative Services (DAS) and cover other DAS service cost increases.

Department of Human Services (DHS) (General Fund): The Department is requesting increases totaling \$206.1 million. The changes include:

- \$117.5 million for the Medicaid Program to fund the shortfall from FY 2012, replace federal funds due to a reduction in Iowa's Federal Medical Assistance Percentage (FMAP) rate, and fund general program increases.

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- \$10.0 million for Medical contracts to replace one-time funding sources in FY 2013, fund programs previously funded from the Health Care Transformation Account, and fund increased costs for contracts and information technology expenses.
- \$7.1 million for the hawk-i Program to fund growth in enrollment, contract cost increases with insurance providers, and to replace federal funds due to a reduction in Iowa's FMAP rate.
- \$8.9 million for the IowaCare Program. This appropriation was previously funded at the same level through the Medicaid appropriation but the Department separated it out in the FY 2014 request.
- \$1.1 million for the State Supplementary Assistance Program to fund Program growth.
- \$419,000 for the Mental Health Institute (MHI) at Cherokee to sustain operations at the FY 2013 level.
- \$309,000 for the MHI at Clarinda to sustain operations at the FY 2013 level.
- \$580,000 for the MHI at Independence to sustain operations at the FY 2013 level and to replace federal funds due to a reduction in Iowa's FMAP rate.
- \$481,000 for the MHI at Mt. Pleasant to sustain operations at the FY 2013 level and to sustain pharmacist staffing.
- \$2.1 million for the Glenwood Resource Center to sustain operations at the FY 2013 level, cover increases in food, transportation, utilities, to replace federal funds due to a reduction in Iowa's FMAP rate, and to maintain fixed costs funding due to a lower census.
- \$2.4 million for the Woodward Resource Center to sustain operations at the FY 2013 level, cover increases in food, transportation, utilities, to replace federal funds due to a reduction in Iowa's FMAP rate, and to maintain fixed costs funding due to a lower census.
- \$2.2 million for the Civil Commitment Unit for Sexual Offenders to annualize the cost of the FY 2013 enrollment increase and to fund 10 additional offenders in FY 2014.
- \$2.0 million for a new Mental Health and Disability Services Regional Services Fund. This fund will provide funding to counties for the cost of non-Medicaid services.
- A decrease of \$11.2 million, eliminating the MI/MR/DD State Cases appropriation. This appropriation will be combined under the new Mental Health Redesign – Medicaid appropriation.
- A decrease of \$14.2 million, eliminating the MH/DD Community Services appropriation. This appropriation will be combined under the new Mental Health Redesign – Medicaid appropriation.
- A decrease of \$74.7 million, eliminating the MH/DD Growth Factor appropriation. This appropriation will be combined under the new Mental Health Redesign – Medicaid appropriation.
- A decrease of \$88.2 million, eliminating the Mental Health Property Tax Relief Standing appropriation. This appropriation will be combined under the new Mental Health Redesign – Medicaid appropriation.

- \$219.2 million for a Mental Health Redesign – Medicaid appropriation. This appropriation combines the appropriations listed above, provides increases to fund Medicaid services related to Mental Health and Intellectual Disability Services, and to replace federal funds due to a reduction in Iowa’s FMAP rate.
- \$2.4 million for the Adoption Subsidy Program to fund a shortfall in FY 2013, cover projected enrollment increases, and replace federal funds due to a reduction in Iowa’s FMAP rate.
- \$507,000 for Children and Family Services programs to replace federal funds due to a reduction in Iowa’s FMAP rate and fund an autism project in Dubuque.
- \$577,000 for the Eldora Training School to sustain operations at the FY 2013 level and cover increases in food, transportation, and utilities.
- \$562,000 for the Toledo Juvenile Home to sustain operations at the FY 2013 level and cover increases in food, transportation, and utilities.
- A net reduction of \$4,000 to the Family Support Subsidy, consisting of a reduction of \$102,000 due to children aging out of the program and an increase of \$98,000 to expand Children at Home services to two new areas of the State.
- \$4.9 million to Child Care Assistance to replace one-time federal carryforward funds, annualize provider rate increases approved by the General Assembly, cover enrollment increases, and provide federally-required fingerprint record checks.
- A net decrease of \$500,000 for the Family Investment Program. The decrease is mainly due to a decrease in caseload, but there is some shifting of funds from Temporary Assistance for Needy Families (TANF) to the General Fund to maintain Maintenance of Effort (MOE) requirements.
- \$1.0 million for the Child Support Recovery Unit to replace lost one-time federal funding and for the increased cost of services.
- \$3.2 million for Field Services to maintain FTE positions and caseloads at FY 2013 levels.
- \$511,000 General Administration to replace one-time carryforward funds and cover the increased cost of information technology, utilities, and other administrative services.

Department of Human Services (Other Funds): The Department is requesting a net decrease in non-General Fund appropriations totaling \$15.1 million compared to estimated FY 2013. Included in this request are decreases totaling \$13.9 million from Health Care Transformation Account (HCTA) due to the elimination of this funding source beginning in FY 2014. The Department is requesting the replacement of the majority of these funds with General Fund appropriations. The decreases in the HCTA appropriations include:

- A decrease of \$100,000 for the Medical Information Hotline.
- A decrease of \$600,000 for Health Partnership Activities.
- A decrease of \$125,000 for Audits, Performance Evaluations, and Studies.
- A decrease of \$1.1 million for Iowa Care Administrative Costs.

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- A decrease of \$1.0 million for the Dental Home for Children.
- A decrease of \$50,000 for MH/DD Workforce.
- A decrease of \$2.9 million for Broadlawns Iowa Care administrative costs.
- A decrease of \$100,000 for Electronic Medical Records.
- A decrease of \$6.9 million for Medicaid.
- A decrease of \$150,000 for Uniform Cost Reports.
- A decrease of \$100,000 for an Accountable Care Organization Pilot Project.
- A decrease of \$134,000 due to the proposed elimination of the Health Care Access Council.
- A decrease of \$364,000 for the Iowa Health Information Network (IHIN), or e-Health initiative, administered by the DPH. During the 2012 Legislative Session, the General Assembly approved the transition of the IHIN to a fee-based model that, in addition to federal funds, will fully support operations with no State funding necessary.
- A decrease of \$233,000 to support the continued work of the Prevention and Chronic Care Management Advisory Council administered by the DPH. The DPH has requested funding the amount of \$215,000 from the General Fund to support the work of this Council.

Other Non-General Fund changes being requested by the DHS include:

- An increase of \$2.3 million from the Quality Assurance Trust Fund for the Medicaid Program due to increased revenue from the fund.
- A decrease of \$3.5 million from the Pharmaceutical Settlement Account for Medical Contracts due to less revenue in the account.

Department of Veterans Affairs (DVA) (General Fund): The Department is requesting an increase of \$68,000 for FY 2014 that includes:

- \$54,000 for accounting, budget, and information technology services.
- \$14,000 for rent increases at Camp Dodge.

Justice System

Department of Justice (General Fund): The Attorney General is requesting an increase of \$935,000 (7.5%) compared to estimated FY 2013. The increase includes:

- \$350,000 for salaries and benefits to fill four vacant positions in the Office of the Attorney General. This includes two attorneys for the Criminal Appeals Division; the Office handles all criminal appeals in the State. The request also includes two attorneys for the Area Prosecutions Division that handles high-profile criminal cases at the request of county attorneys.
- \$585,000 for Legal Services Poverty Grants. This appropriation funds a contract with Iowa Legal Aid to provide civil legal aid to indigent Iowans.

Department of Corrections (DOC) (General Fund): The Department is requesting increases totaling \$36.0 million (9.9%) compared to estimated FY 2013. The increases include:

- \$24.1 million to operate new residential beds in Waterloo, Sioux City, Cedar Rapids, Davenport, and Ottumwa, plus begin funding the new prison beds at Fort Madison and Mitchellville. The request for the CBC residential facilities is for a full year of funding; construction has been completed. The new CBC beds are estimated to generate \$592,000 at the local level to offset operating costs. The new prison beds will open in phases as construction is completed and offenders are moved into the new housing units. The total operating costs for the new beds at Fort Madison are estimated to be \$11.8 million, phased in across FY 2014 and FY 2015. The total operating costs for the new beds at Mitchellville are estimated to be \$14.5 million, phased in across FY 2014, FY 2015, and FY 2016.
- \$5.6 million to fund critical staffing needs in the CBC District Departments and Institutions.
- \$850,000 to establish a mental health housing unit at the Clarinda Correctional Facility.
- \$1.3 million to provide cognitive programming in the CBC District Departments and Institutions.
- \$1.8 million to replace federal funds that are expiring as well as fund treatment contracts that were reduced due to budget reductions in previous years. Affected programs include drug courts, mental health, and substance abuse treatment.
- \$374,000 to create a mental health re-entry and diversion program in the Fifth CBC District Department.
- \$750,000 to expand educational resources for offenders. The DOC contracts with local community colleges to provide services to the Institutions.
- \$885,000 for the DOC to comply with the requirements of the federal Prison Rape Elimination Act (PREA).
- \$398,000 to implement a telepsychiatry program for parolees and probationers.

Judicial Branch (General Fund): The Judicial Branch is requesting increases totaling \$5.7 million and includes:

- An increase of \$2.4 million and 53.0 FTE positions to restore cuts made in 2009 to the clerks of court offices. Currently, all offices are closed to the public at least four hours per week, usually on Tuesday and Thursday afternoons. This will allow most counties to provide full-time public access.
- An increase of \$2.7 million and 42.0 FTE positions to begin restoring non-Clerk positions eliminated in November 2009. This includes positions for court reporters, law clerks, juvenile court officers, appellate court staff, and district court support staff.
- An increase of \$556,000 and 8.0 FTE positions to expedite the implementation of the electronic data management system.

Iowa Law Enforcement Academy (General Fund): The Academy is requesting an increase of \$26,000 to cover increased billings from the Department of Defense for accounting support functions.

Department of Public Safety (General Fund): The Department is requesting a net increase of \$1.5 million that includes:

- An increase of \$1.6 million to replenish the Department's depreciation account due to a shortfall in the operating budget from increased costs for fuel and salaries in FY 2013.
- A decrease of \$48,000 in Statewide Interoperable Communications for a part-time staffing position. The Department anticipates replacing this funding with a federal grant.

Transportation, Infrastructure, and Capitals

The Transportation, Infrastructure, and Capitals Appropriations Subcommittee is divided into two budget areas: the Department of Transportation's operating budget, including capital projects, funded from the Road Use Tax Fund and Primary Road Fund; and infrastructure projects being requested by numerous State agencies from non-General Fund sources, primarily the Rebuild Iowa Infrastructure Fund (RIIF) and the Technology Reinvestment Fund.

Department of Transportation (DOT): The \$2.4 million net increase compared to estimated FY 2013 reflects the following:

- An increase of \$1.7 million for the Operations budget unit to establish a Performance and Technology Division in the DOT that would focus on performance management, asset management, process improvement, strategic planning, and strategic information.
- An increase of \$79,000 for the Transportation Maps budget unit. The DOT states that the reduction in FY 2013 transportation map funding from previous years requires the amount of transportation maps printed to be reduced. This decrease creates higher map fees per the five-year DOT plan contract already in place before the FY 2013 reduction. Transportation maps are printed on a calendar year (CY) schedule and the funding increase request for FY 2014 will account for the transportation map distribution needs for the CY 2013 anticipated shortfall. In addition, CY 2014 will be the beginning of a two-year cycle for updating the transportation map.
- An increase of \$500,000 for the Field Facility Maintenance budget unit to replace salt storage facilities that have been determined to be beyond repair.
- A decrease of \$153,000 for workers' compensation payments.
- A decrease of \$96,000 for personnel and utility services from the Department of Administrative Services.
- An increase of \$300,000 for the repair of garage roofs that have exceeded anticipated life expectancies.
- An increase of \$300,000 for heating, ventilation, and air conditioning (HVAC) improvements to replace or retrofit exhaust systems and radiant heat systems that were installed over 25 years ago.

- The DOT is requesting \$6.5 million for a proposed maintenance garage facility to replace the existing Mason City facility built in 1955. The combined facility is proposed to be a district office to include materials, lab, survey, a Resident Construction Office, and an 18-stall garage facility. The proposed facility will be located on 20 acres currently owned by the Department.

Infrastructure Projects: State agencies are requesting a total of \$427.2 million for infrastructure-related projects, an increase of \$226.1 million compared to estimated FY 2013. The total includes \$88.5 million in requests that are in the system for projects previously enacted in RIF and \$10.4 million in requests that are previously enacted from the Technology Reinvestment Fund. The amount does not include the \$42.0 million standing appropriation from the RIF to the Environment First Fund. The net total of new requests from the infrastructure budget for FY 2014 is \$328.3 million. Significant infrastructure-related requests include:

- **Department of Administrative Services (DAS):** The DAS is requesting \$31.0 million for major maintenance and \$20.0 million for routine maintenance, an increase of \$20.8 million and \$20.0 million, respectively, compared to estimated FY 2013. In addition, the DAS is requesting \$3.9 million in FY 2014 for preliminary planning and design work for renovation of the Wallace Building, and \$46.8 million for FY 2015 as the renovation and construction commences. The Wallace Building renovation is a new request for FY 2014.
- **Department of Cultural Affairs (DCA):** The DCA is requesting \$51.0 million in FY 2014 and \$50.0 million in FY 2015 for renovation of the State Historical Building. The DCA hired a museum consultant to complete a needs assessment and make recommendations for improvements. The current building does not meet modern museum construction standards and collections are at risk. The consultant provided three scenarios: addressing deferred maintenance only; renovation of the west wing and rebuilding the east wing; or demolition and complete rebuilding. The amounts requested are solely placeholders pending further direction from the Governor and General Assembly, and reflect the higher costs of the demolition and complete rebuilding scenario.
- **Board of Regents:** The Board of Regents is requesting a total of \$158.6 million for FY 2014 for several capital projects and improvements at Regents institutions and the tuition replacement appropriation that help pays debt service on academic revenue bonds. Of the \$158.6 million, \$27.8 million is for tuition replacement and reflects an increase of \$2.7 million compared to estimated FY 2013 that was expected due to the additional bonds issued under the 2009 authorization. Of the \$130.8 million requested for capital projects and improvements, \$41.8 million reflects funding for three building projects that were previously enacted and cash-flowed over several fiscal years. The net total of \$89.0 million in new capital requests includes \$75.0 million for FY 2014 for fire safety and deferred maintenance at the institutions. In addition, the new building project requests for FY 2014 are listed in order of the priority assigned by the Board and include:
 - \$6.0 million to begin architectural and engineering design for the Pharmacy Building renovation at the University of Iowa. Total State funding requested for the project is \$67.6 million over four fiscal years.

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- \$5.0 million to begin the planning for the construction of a new Biosciences Building at Iowa State University. Total State funding requested for the project is \$42.5 million over four fiscal years.
- \$3.0 million to begin planning for the renovation of the Schindler Education Center at UNI. Total State funding requested for the project is \$31.6 million over four fiscal years.
- **Other infrastructure-related requests include:**
 - \$8.7 million for deferred maintenance and capital improvements at various DHS facilities. The total amount requested over two fiscal years is \$26.5 million. The requests include comprehensive site evaluations of several facilities to determine the best use of the buildings and to plan for future program and facility needs.
 - \$1.5 million for the Department of Corrections for improvements and equipment upgrades to the Iowa Corrections Offender Network. This is an increase of \$1.0 million compared to estimated FY 2013.
 - \$960,000 for capital improvements and equipment replacement at the headquarters of Iowa Public Television.
 - \$450,000 to replace emergency fuel tanks that supply the boilers and to install spill containment equipment at the Iowa Veterans Home.

UNASSIGNED STANDINGS

Department of Education State Foundation School Aid (General Fund): An increase of \$10.8 million to fund State Aid to schools in FY 2014. This request is based on a 0.0% allowable growth rate.

Department of Management (General Fund): An increase of \$17.5 million for the Technology Reinvestment Fund. For FY 2013, this appropriation was notwithstanding and was funded from State Wagering taxes at \$20.0 million. Under current law, the appropriation is provided from the General Fund in FY 2014.

REVENUE AND ECONOMIC OUTLOOK

National Economy

National Recession – On December 1, 2008, the Business Cycle Dating Committee of the National Bureau of Economic Research (NBER) announced the U.S. economy entered a recession in December 2007. The Committee announced on September 20, 2010, that the recession had ended in June 2009, noting that the 18-month recession was the longest since World War II.

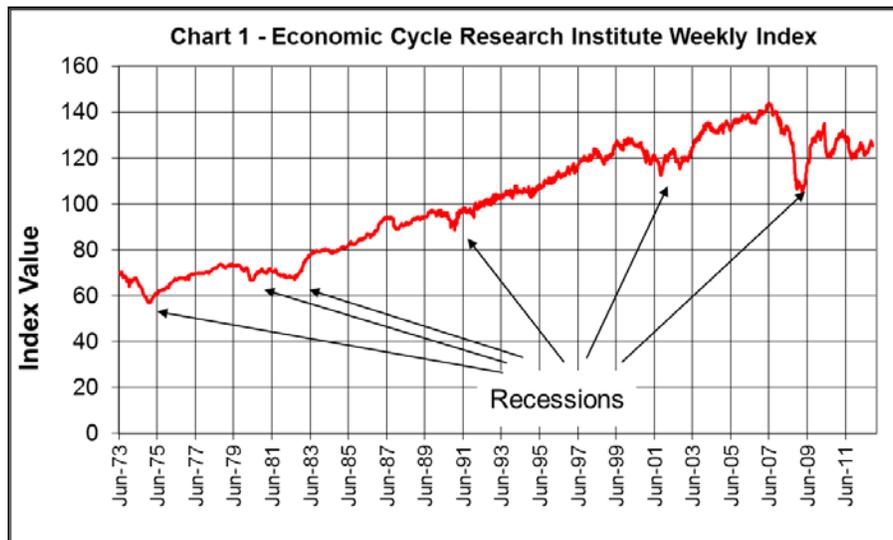
The Committee defines a recession as a significant decline in economic activity spread across the economy, lasting more than a few months, normally visible in production, employment, real income, and other indicators. The Committee does not define a recession as simply two consecutive quarters of decline in real Gross Domestic Product.

According to the Committee, a recession begins just after the economy reaches a peak of activity and ends as the economy reaches its trough. Between a trough and subsequent peak, the economy is in expansion. Expansion is the normal state of the economy; most recessions are brief. The Committee waits until the data show whether or not a decline is large enough to qualify as a recession before declaring a turning point in the economy is a true peak marking the onset of a recession. Recession determinations by the NBER occur well after the recession starts and often after the recession is later determined to have ended.

The following table shows that over the last 43 years, there were seven recessions lasting a total of 83 months, 16.1% of the total 516-month timeframe.

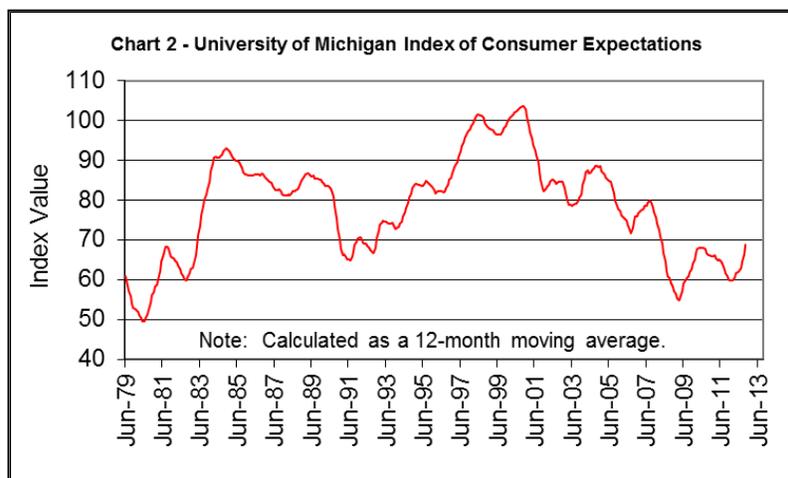
United States Business Cycle			
Seven most recent recessions			
End of Expansion (Peak)	End of Contraction (Trough)	Length of Expansion in Months	Length of Recession in Months
Dec. 1969	Nov. 1970	106	11
Nov. 1973	Mar. 1975	36	16
Jan. 1980	Jul. 1980	58	6
Jul. 1981	Nov. 1982	12	16
Jul. 1990	Mar. 1991	92	8
Mar. 2001	Nov. 2001	120	8
Dec. 2007	Jun. 2009	73	18
Source: National Bureau of Economic Research			

Economic Cycle Research Institute – The Economic Cycle Research Institute (ECRI) is an independent institute whose mission is to advance the tradition of business cycle research established at the NBER and the Center for International Business Cycle Research (CIBCR). The ECRI Weekly Leading Index is designed to be clearly cyclical and is constructed as a weighted average of seven key economic data series designed to predict economic conditions in the near term. The Index is designed to turn down before a recession and turn up before an expansion. The Index is presented in **Chart 1**, with arrows indicating the past five recessions. The Index is currently indicating improvement since the depths of the recession, but very little change over the past 30 months. The Index has improved modestly since reaching its recent low in June 2012. The Index bottom for the most recent recession occurred in February 2009.



Consumer Confidence – Researchers at the University of Michigan conduct a monthly survey of consumers to gauge their sentiment for the present and future direction of the U.S. economy. One segment of the survey is called the Index of Consumer Expectations. The Index focuses on how consumers view prospects for the general economy over the long term.

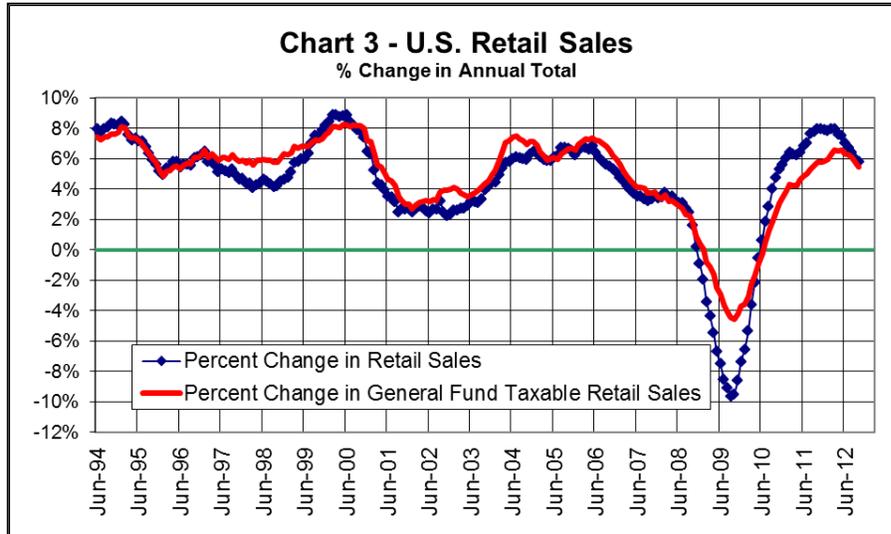
Chart 2 presents a 12-month moving average of the Index. The chart shows consumer confidence, as reported through the Index, reached a peak in the second half of calendar year 2000. After that peak, the Index declined steadily through March 2009. The recent low point for the Index was October 2011, followed by a consistent positive trend for the past 12 months.



U.S. Retail Sales – The U.S. Census Bureau produces monthly estimates of total national retail sales, with subcategory detail showing a breakdown by type of retail establishment. The 12-month moving retail sales total peaked in July 2008 at \$4.511 trillion. Following that peak, the 12-month total of retail sales fell by 10.0%, bottoming in October 2009. Retail sales exceeded the previous peak (in nominal terms, not adjusted for inflation) in August 2011. The current annual growth rate is 5.8% for total retail. That level of retail sales growth is about two percentage points lower than the growth rate 12 months ago.

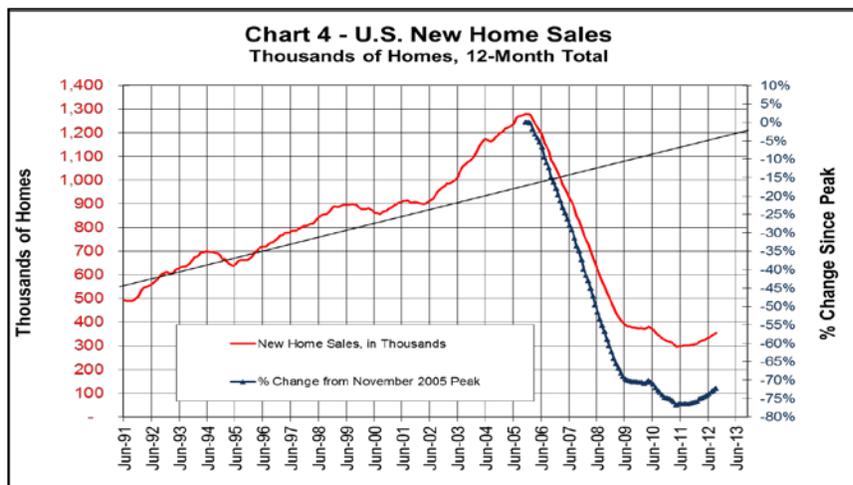
Iowa General Fund sales/use tax receipts depend on the retail sale of taxable items. Excluding three categories of retail sales that are not generally subject to General Fund sales/use tax (food stores, gasoline

stations, and motor vehicle dealers); total national sales peaked in September 2008 and decreased 4.7% before rebounding beginning in January 2010 (red line on **Chart 3**). The current growth rate in taxable retail sales (5.5% year-over-year) has been declining for the past six months.

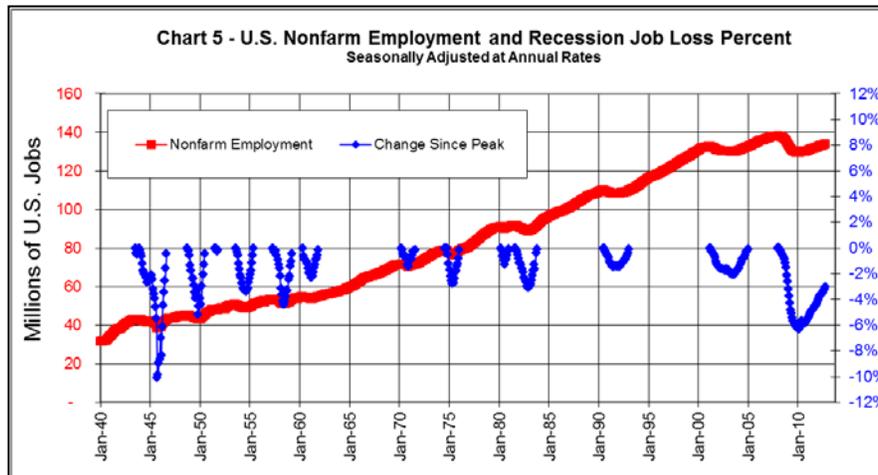


U.S. New Single Family Home Sales – The U.S. Census Bureau produces monthly estimates of U.S. new single family home sales. The 12-month moving average peaked in November 2005 at 1,279,200 annual units (**Chart 4**). Through September 2012, new home sales for the preceding 12 months totaled 355,000, or a drop of 72.3% from the 2005 peak. The top line in the following chart is read from the left axis and provides the annual total of home sales since 1991. The bottom line, read from the right axis, provides the percentage change in the number of annual new home sales, compared to the 2005 peak.

The flattening in the decline during the June 2009 to June 2010 time period can be attributed to federal tax credits to encourage home purchases. The decline resumed after the tax credits expired. New home sales began to improve again starting beginning in May of 2011.



U.S. Employment – Using seasonally adjusted numbers, year-over-year U.S. job growth peaked in March 2006 at 2,870,000 increased jobs, and U.S. nonfarm employment peaked in January 2008 at 138,023,000 total jobs. Annual job growth turned negative in May 2008 and, peak to trough, the seasonally adjusted job series shows job losses totaled 8,707,000 (February 2010). In the 34 months since the bottom, the U.S. has added back 4,511,000 jobs, 51.8% of the peak-to-trough job loss. The red line on **Chart 5** below depicts total U.S. nonfarm employment since 1940, while the blue line indicates the job loss percentage, from the peak, around each recession. From the standpoint of percent of jobs lost, this past recession was the worst recession since the end of World War II. From the standpoint of length of time from one employment peak to the next, this past recession is the worst since the Great Depression.



Iowa Economy

Iowa Employment – After recovering in the mid-1980s from the lingering effects of the farm crisis, Iowa’s percent of total U.S. employment increased each year for ten years (1987 through 1996). Iowa nonfarm employment continued to grow through 2000, although Iowa’s percent of total U.S. employment began to decline. After the 2000 Iowa employment peak, the Iowa economy lost almost 40,000 nonfarm jobs before rebounding in late 2003. Iowa nonfarm employment peaked again in October 2008, when the annual average reached 1,526,400 jobs. From that peak, Iowa average annual employment declined 58,900 (-3.9%) jobs and reached a low point in September 2010. The annual employment average has increased by 21,500 jobs since September 2010.

Iowa’s share of total U.S. nonfarm employment declined throughout the economic downturn of the early 2000s as well as the economic recovery that followed, indicating that employment gains in Iowa were not as strong as those of the entire nation. From May 1996 through February 2007, the Iowa/U.S. employment ratio fell from 1.16% of all U.S. nonfarm jobs to 1.10%. Essentially this ratio shows that in December 2007, 110 of every 10,000 nonfarm jobs in the U.S. were Iowa jobs, down from 116 in 1996. The recent recession was much more severe for the country as a whole, and the Iowa employment ratio rose to 113 by May 2010. Since then, the ratio has declined somewhat. **Chart 6** shows the 12-month average of Iowa nonfarm employment as well as the ratio of Iowa employment to U.S. employment since 1973.

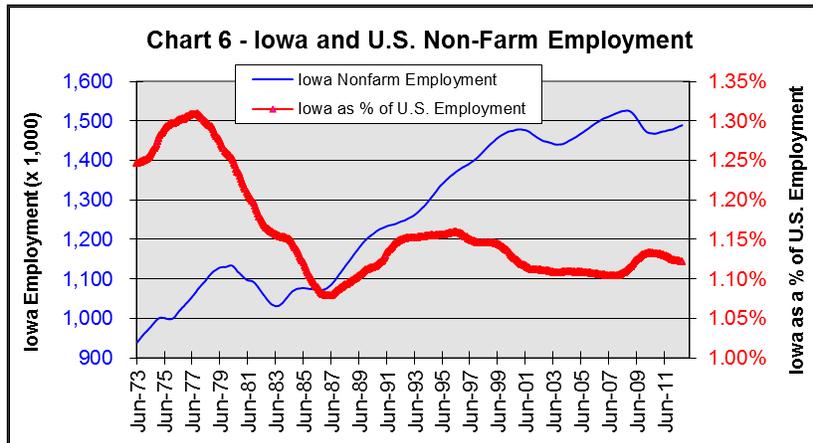
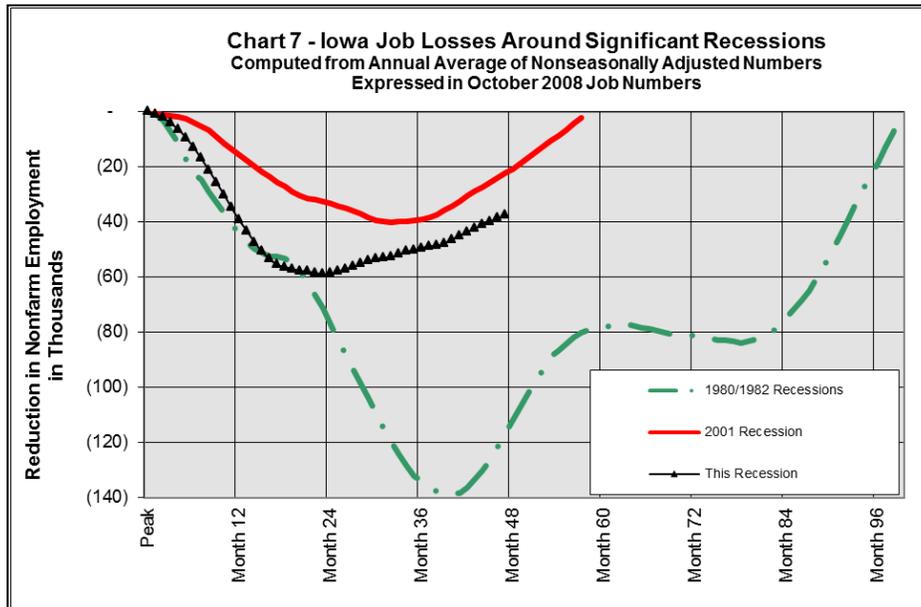
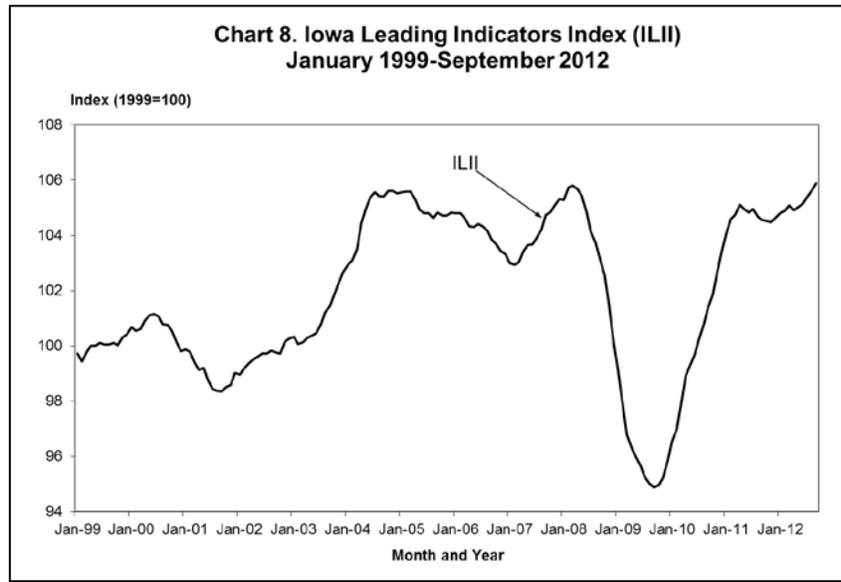


Chart 7 depicts Iowa job losses around the early 1980s, the early 2000s, and the December 2007 recessions. The chart shows the recession of the early 1980s was equivalent to a 140,000 job loss recession today and the recession of the early 2000s was equivalent to a 40,000 job loss recession. The recent recession, at least in terms of Iowa job losses, is more severe than the recession of the early 2000s, but improvement began 12 months earlier. By month 47, since the employment peak, this employment recession is about 15,000 jobs more severe than the early 2000s.



Iowa Leading Indicators Index (ILII) – The Iowa Department of Revenue produces a monthly index based on economic indicators. The ILII is derived from seven Iowa-specific economic indicators and one national indicator. The Department designed the ILII to forecast the likely future direction of economic activity in the State of Iowa. The techniques used to build the ILII follow those used by The Conference

Board¹ to construct the national leading indicators index. A movement in the ILII for only one month does not produce a clear signal; rather it is necessary to consider the direction of the index over several consecutive months. The Index indicates the Iowa leading economic indicators reached a peak during March 2008 and then declined for the next 18 months, reaching bottom in September 2009. Since that time the Index has recovered significantly, and has been indicating continued economic improvement for the past year.



Iowa General Fund Revenues

Iowa's income, sales/use, and corporate taxes account for approximately 87.8% of the revenue deposited in the State General Fund (FY 2012 data – net fiscal year basis, excluding transfers). The amount of revenue generated by each of these funding sources depends on the level of economic activity in the State during a fiscal year (employment, consumer expenditures, business and government expenditures, etc.). Assuming other tax factors are equal (tax base and tax rates), a growing economy will produce more tax revenues than a static economy.

The previous paragraphs on the recent condition of the national and Iowa economy show the U.S. economy entered a recession in December 2007, and Iowa economic activity peaked in the fall of 2008. The U.S. recession was the longest since World War II, ending after 18 months in June 2009. According to current employment data, Iowa has been slowly adding jobs for about 32 months.

The most recent recession produced a significant drop in Iowa General Fund revenue and the drop reversed around March 2009. **Chart 9** provides the 12-month moving total of net General Fund revenue, excluding transfers. The chart also indicates the Revenue Estimating Conference (REC) estimates for FY 2012 and FY 2013 (red dots on the right).

¹ The Conference Board, Inc. is a nonprofit global business organization supported by business executives that holds conferences, convenes executives, and conducts business management research. For more information see the website: www.conference-board.org/.

The recession of the early 2000s officially began in March 2001, but Iowa net General Fund revenue reached a peak in October 2000 and did not start to show positive growth again until December 2003, 38 months later and well after the end of the recession. The recent recession officially started in December 2007, but Iowa net General Fund revenue did not start to decline until October 2008. Growth returned in April 2010.

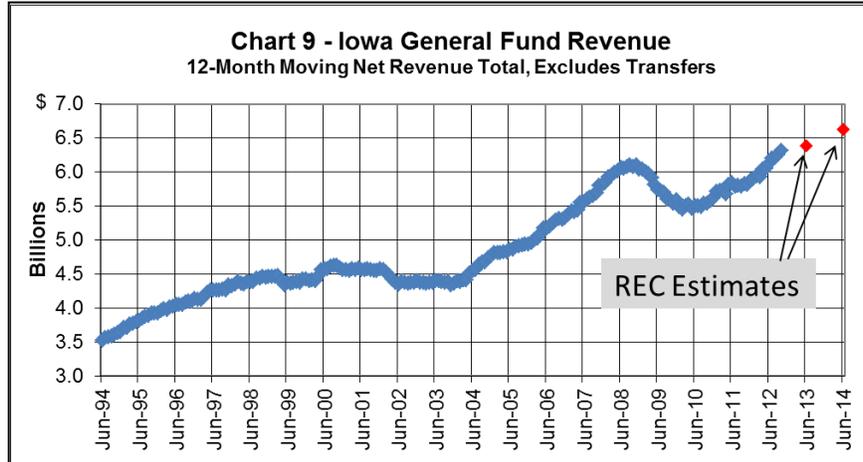


Chart 9 includes the REC estimates for net General Fund revenue, with the FY 2013 and FY 2014 estimates marking the path revenue must travel over the next 18 months to achieve the estimates. Revenue estimates website: <https://www.legis.iowa.gov/LSAReports/quarterlyReview.aspx>

In October 2012, the REC established an FY 2013 net General Fund revenue growth rate of positive 3.0%, excluding transfer revenue.

For FY 2014, the REC estimates growth will be positive 3.8%.

In dollar terms, net revenue is projected to increase \$183.5 million for FY 2013 and increase \$240.4 million for FY 2014.

Including transfer revenue, FY 2013 projected growth is \$171.4 million (2.7%), while FY 2014 growth is projected at \$241.1 million (3.7%).

As of November 2012, the U.S. Congress has not addressed the issue of federal income tax provisions scheduled to expire at the end of calendar year 2012. Since Iowa allows taxpayers to deduct federal income taxes paid from their Iowa taxable income, actions that change federal income tax directly impact the State income tax liability of Iowans. As part of the revenue projection process, the October 2012 REC assumed the U.S. Congress will “patch” the Alternative Minimum Tax (AMT) as it has for many years in the past. The REC further assumed that all other expiring tax provisions will, in fact, expire.

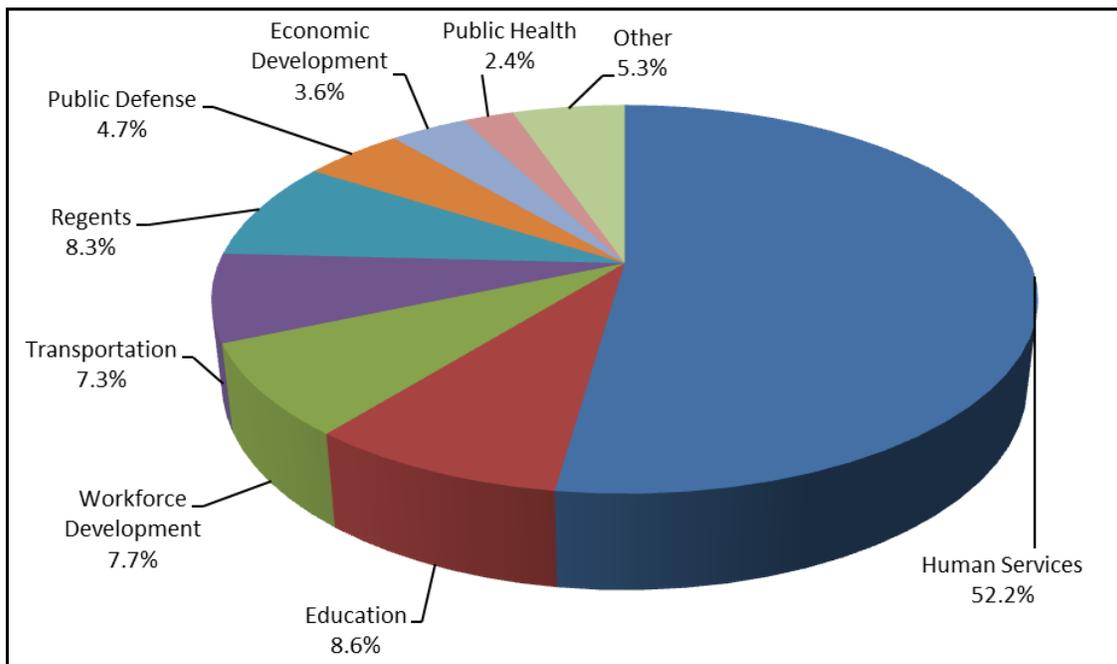
Should Congress fail to enact any extensions or modifications to the expiring tax provisions, the fact that the REC assumed an AMT patch will require a downward revision to the estimate. If Congress enacts an AMT patch and extends some or all of the other expiring provisions, the estimates will require upward revisions.

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FEDERAL FUNDS

In Iowa, federal funding accounts for nearly 50.0% of all expenditures by the State. The Department of Human Services (DHS) receives nearly just over half of all federal funds allocated to Iowa and a majority of the federal funds received by DHS goes to the Medicaid program. It is estimated that Iowa will receive \$6.0 billion in federal funds in FY 2013 through all Departments, a decrease of \$529.5 million compared to FY 2012.

**Proportion of Estimated Federal Funds Received by Iowa by Department
FY 2013**



**FY 2011-FY 2013 Federal Funds Received by Iowa Departments
(in millions)**

Department	Actual FY 2011	Actual FY 2012	Estimated FY 2013
Human Services	\$ 3,348.7	\$ 3,184.9	\$ 3,145.6
Education	586.9	482.5	515.7
Workforce Development	1,058.5	813.2	464.2
Transportation	580.7	602.4	440.1
Regents	497.3	524.9	496.8
Public Defense	278.0	263.7	281.5
Economic Development	229.6	220.6	216.4
Public Health	121.8	126.1	143.9
Other	407.4	332.6	317.2
Department Total	<u>\$ 7,108.9</u>	<u>\$ 6,550.9</u>	<u>\$ 6,021.4</u>

Note: "Other" includes all State agencies reporting federal funds that were not individually identified above.

Budget Control Act of 2011 – Sequester Update

The federal Budget Control Act of 2011 (BCA) was signed into law on August 2, 2011, and is designed to provide for an increase in the federal debt limit while reducing long-term budget deficits. The deficit reduction provisions of the BCA, particularly sequestration, have the potential to significantly impact federal funds allocated to Iowa in future years.

The BCA reduces federal spending by \$984.0 billion between FFY 2012 and FFY 2021. The BCA includes automatic procedures, known as sequestration, designed to lower the deficit by reducing federal spending through a combination of across-the-board (ATB) spending reductions and spending targets designed to restrain government spending on discretionary and mandatory (entitlement) federal programs. Of the \$984.0 billion spending reduction, approximately half is to come from defense spending and half is to come from nonexempt, nondefense discretionary and mandatory programs. Approximately \$21.0 billion of the total spending reduction was applied in FFY 2012. Federal Fiscal Year 2013 spending reductions are to be made through automatic ATB cuts to all spending not exempted in the BCA. The FFY 2014 through FFY 2021 spending reductions are to be determined through the regular appropriations process consistent with specified spending caps included in the BCA for defense and nondefense discretionary spending, as well as ATB cuts for mandatory nondefense programs.

The ATB reductions are applied to all programs, projects, and activities within each nonexempt budget account. Nondefense reductions will occur mainly in the areas of education, energy, environment, criminal justice, labor, community development, and human services. A number of federal programs are exempt from the ATB reductions, including Medicaid, the Temporary Assistance for Needy Families (TANF) block grant, the Supplemental Nutrition Assistance Program (SNAP), Social Security, Children’s Health Insurance Program (CHIP), Federal-Aid Highways Obligations Limitations, and other programs designed mainly to serve low-income populations. In addition, payments to trust funds from excise taxes or other receipts are exempted.

The U.S. Office of Management and Budget (OMB) recently published four broad categorical ATB percentage reductions for FFY 2013. These percentages are subject to change should Congress specify funding levels that differ from the FFY 2013 continuing resolution (CR) signed into law on September 28, 2012. The reduction percentages are as follows:

- Nonexempt defense discretionary programs 9.4%
- Nonexempt nondefense discretionary programs 8.2%
- Medicare 2.0%
- Nonexempt defense mandatory programs 10.0%
- Nonexempt nondefense mandatory programs 7.6%

These percentage reductions will be applied to FFY 2013 funding levels in place as of January 2, 2013, for nonexempt programs. The OMB continues to review the application of exemptions and special rules authority in the BCA and will refine guidance as appropriate. Agencies have very little discretion concerning implementation, but may maintain some

flexibility regarding the timing of cuts. As an example, the U.S. Department of Education has announced that for most programs, it would apply sequestration to funds available in July 2013 for the 2013-2014 school year.

Federal Funds Information for the States (FFIS) has published projections for state-specific impacts based on the OMB report. The table below includes enacted FFY 2012 spending levels, CR FFY 2013 spending levels, estimated FFY 2013 spending levels based on sequester reduction percentages applied to FFY 2013 CR spending levels, and the change between the estimated FFY 2013 spending level with the sequester reduction percentages and enacted FFY 2012 spending levels for Iowa. The table identifies 28 programs that will be impacted. The total anticipated reduction in federal funds to Iowa for these 28 programs in FFY 2013 is approximately \$49.7 million. The total federal funding reduction to Iowa in FFY 2013 is anticipated to be between \$50.0 million and \$70.0 million. Some funds may pass through directly to local governments.

Federal Spending on Selected Programs in Iowa Legislature
Enacted FFY 2012 and Estimated FFY 2013
(in thousands)

Program	FFY 2012 Enacted	FFY 2013 Continuing Resolution	Est. FFY 2013 w/Sequester	Change FFY 2012 to FFY 2013 w/Sequester
Women, Infants & Children (WIC)	\$ 46,661	\$ 46,947	\$ 43,097	\$ -3,564
Title I - Grants to Local Education Agencies	84,226	84,742	77,793	-6,433
Vocational Rehabilitation - State Grants	33,200	34,362	31,751	-1,449
Special Education - Basic State Grant	121,911	122,657	112,599	-9,312
Improving Teacher Quality	18,836	18,951	17,397	-1,439
Career and Technical Education - State Grants	11,964	12,037	11,050	-914
CDC: State and Local Capacity (Bioterrorism)	6,889	6,931	6,363	-526
Child Care and Development Block Grant	21,098	21,227	19,486	-1,612
Community Services Block Grant	7,297	7,342	6,740	-557
Consolidated Health Centers ¹	20,841	23,172	21,973	1,132
Head Start	59,456	59,820	54,914	-4,542
Low-Income Home Energy Assistance	54,813	55,148	50,626	-4,187
Promoting Safe and Stable Families	2,676	2,678	2,472	-204
Social Services Block Grant	16,680	16,614	15,351	-1,329
Substance Abuse and Prevention Block Grant	13,422	13,504	12,397	-1,025
State Homeland Security Grant	2,801	2,818	2,587	-214
Comm. Development Block Grant - Entitlement	11,804	11,876	10,902	-902
Comm. Development Block Grant - Non-Entitlement	21,054	21,182	19,445	-1,609
EPA - Clean Water State Revolving Fund	19,321	19,439	17,845	-1,476
EPA - Drinking Water State Revolving Fund	15,321	15,415	14,151	-1,170
State Criminal Alien Assistance	406	408	375	-31
Justice Assistance Grants	2,018	2,031	1,864	-154
WIA - Adult Employment and Training ²	3,671	3,693	3,391	-280
Dislocated Workers ²	5,396	5,429	4,984	-412
Employment Services State Grants ²	6,440	6,479	5,948	-492
Unemployment Insurance - State Administration	28,965	29,142	26,753	-2,212
WIA - Youth Activities ²	4,962	4,993	4,583	-379
National Highway Performance ³	284,077	280,409	279,685	-4,392
Total	\$ 926,206	\$ 929,446	\$ 876,522	\$ -49,684

¹BCA special rule reduces the percentage cut to this program to 2.0%; the Affordable Care Act appropriates additional funds over FFY 2012 appropriation; these two circumstances produce a net increase in the FFY 2013 appropriation over FFY 2012.

²Funding levels reflect program years rather than fiscal years.

³Most federal highway spending is exempt; however, the National Highway Performance Program is not; OMB states that the program is subject to the 7.6% sequester rate.

Source: Federal Funds Information for the States, www.ffis.org

The sequester provisions of the BCA go into effect automatically on January 2, 2013, unless legislative is enacted that amends, postpones, or repeals the sequester.

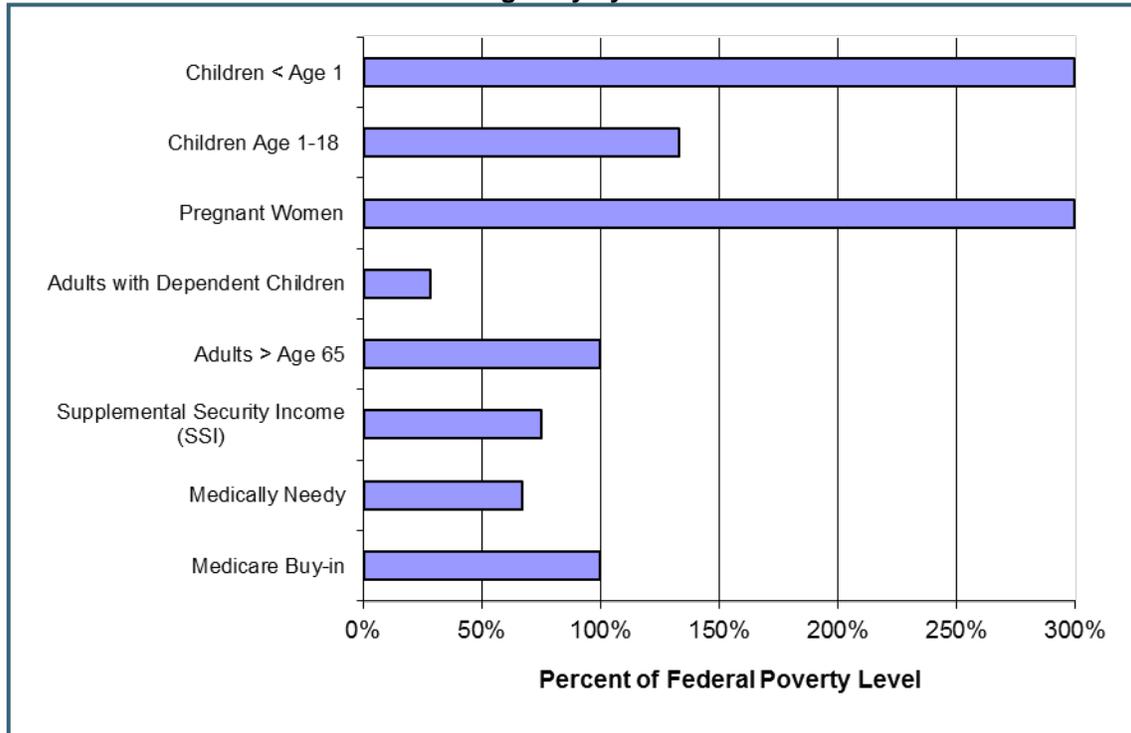
As referenced above, temporary legislative action has been taken on the FFY 2013 budget via passage of a CR that expires on March 27, 2013. The CR sets discretionary spending at the annualized level of spending specified in the BCA for FFY 2013: \$1.047 trillion. This spending level provides a 0.612% increase for most programs. The CR also allows mandatory and entitlement programs with budget authority provided in appropriations bills to operate at the FFY 2013 current-law level and authorizes programs that would have otherwise expired on September 30, 2012 (including TANF). The CR does not modify the sequester or postpone the effective date. If Congress does not enact other FFY 2013 appropriations legislation and the sequester is not repealed, the FFY 2013 spending levels specified in the CR will be the basis upon which ATB cuts will be applied via the sequester in January 2013.

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MEDICAL ASSISTANCE PROGRAM (MEDICAID)

Medicaid is funded jointly by State and federal funds to provide health care services to low-income persons that are elderly, blind, disabled, pregnant, under age 21, or members of families with dependent children. For State FY 2013 the federal share of the Medicaid Program is 59.87%.

**Table 1
Medicaid Eligibility by Income Level**



The Iowa Medicaid Program covers individuals at various levels of income as allowed under federal law. To be eligible for Medicaid, an individual must be categorically eligible. This means the individual must meet income requirements and qualify in a category to be eligible. **Table 1** shows the maximum income level for children, pregnant women, adults with dependent children, recipients of Supplemental Security Income (SSI), the Medicare Buy-in Program, and the Medically Needy Program. The income levels are based on the percentage of the Federal Poverty Level (FPL) calculated annually by the federal government and vary by the size of the household. The FPL for a family of four is \$23,050 for 2012.

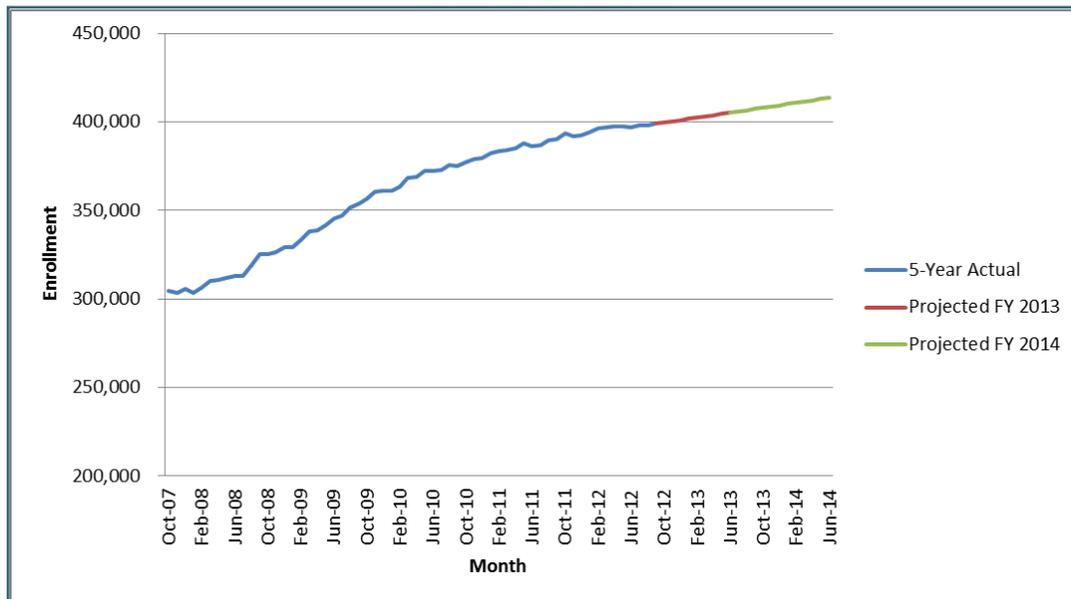
In October 2012, 402,387 Iowans were enrolled in Medicaid. Of this total, 57.6% were children, 15.6% were adults with dependent children, 19.2% were disabled, and 7.6% were over age 65. The FY 2012 State expenditures totaled \$1,104.1 million. Of the total expenditures, 19.0% was for children, 12.0% was for adults with dependent children, 50.0% was for the disabled, and 19.0% was for adults over age 65. While children account for close to 60.0% of the enrollment, they consume only 19.0% of Medicaid expenditures. Adults over age 65 and disabled individuals account for 26.9% of enrollment but utilize 69.0% of expenditures.

Medical Assistance Program (Medicaid)

Enrollment

Table 2 shows the enrollment growth in Iowa over the past five years. In FY 2008, the Program increased by 2.9%. In FY 2009 and FY 2010, due to the poor economy, the Program grew by 8.2% and 9.4%, respectively. In FY 2011, growth slowed to 5.4% and 3.4% in FY 2012.

Table 2
Medicaid Enrollment



With continuing economic recovery, enrollment is projected to continue to increase, but at a slower pace in FY 2013 and FY 2014, than the previous years. The Fiscal Services Division of the Legislative Services Agency (LSA) estimates Medicaid enrollment will increase by 2.0% in FY 2013 and 2.1% in FY 2014.

Revenues and Expenditures

Table 3 shows actual expenditures for FY 2009 through FY 2011 and projected expenditures for FY 2012 and FY 2013. The four largest categories that drive costs in the Medicaid Program are hospitals (inpatient and outpatient), nursing homes, pharmaceuticals, and physician costs.

Table 3
State Medicaid Expenditures – All State Funds
(Dollars in Millions)

	<u>State Actual</u>	<u>FMAP Savings</u>	<u>Adjusted State Total</u>
FY 2010 Actual	\$ 942.8	\$ -223.6	\$ 719.2
FY 2011 Actual	1,012.9	-187.1	825.8
FY 2012 Actual	1,104.1	0.0	1104.1
FY 2013 Projected Need	1,399.0	0.0	1,399.0
FY 2014 Projected Need	1,479.7	0.0	1,479.7

As **Table 3** illustrates, Medicaid expenditures have increased substantially from FY 2010 to FY 2014. There are several reasons for this, including:

- The State continues to do better economically when compared to the rest of the country. As a result, Iowa’s FMAP rate continues to go down and Iowa pays for a larger share of the Medicaid program compared to the federal government. From FY 2011 to FY 2014, Iowa’s FMAP rate has declined nearly 5.0%. This means that for the \$3.7 billion in total Medicaid expenditures projected in FY 2014, Iowa will pay roughly \$180.0 million more under the new rate as compared to the FY 2010 FMAP rate.
- Medicaid expenditures have increased substantially due to the shift of \$239.0 million in Medicaid expenditures previously funded by the counties that are now shifted to the State beginning in FY 2013. Revenue of \$229.6 million was also shifted from the counties to the State, but the State is responsible for the growth in those Medicaid expenditures in the future.

Table 4 shows actual revenues and expenditures for FY 2012 and projected revenues and expenditures for FY 2013 and FY 2014.

**Table 4
Medicaid Balance Sheet**

	Actual FY 2012	Estimated FY 2013	Estimated FY 2014
Medicaid Funding			
Carryforward from Previous Year	\$ 27,700,401	\$ 15,337,099	\$ 0
Veterans Home Transfer	2,447,911	3,533,208	0
Behavioral Health Account Carryforward	1,790,859	2,833,572	0
MH Risk Pool Carryforward	0	4,736,918	0
Health Care Transformation Account	1,956,245	7,065,203	0
Health Care Trust Fund	105,822,769	106,046,400	106,046,400
Nursing Facility Quality Assurance Fund	28,944,731	26,500,000	28,788,917
Hospital Trust Fund	36,714,318	33,898,400	33,876,000
hawk-i Performance Bonus	10,517,268	9,459,710	8,394,129
MHDS Redesign Funds	0	229,627,278	229,627,278
Total Non-General Fund for Medicaid	\$ 215,894,502	\$ 439,037,788	\$ 406,732,724
General Fund Appropriation	\$ 903,493,421	\$ 914,956,421	\$ 914,956,421
Total Medicaid Funding	\$ 1,119,387,923	\$ 1,353,994,209	\$ 1,321,689,145
Total Estimated State Medicaid Need	\$ 1,058,990,790	\$ 1,139,047,533	\$ 1,411,868,846
FMAP Changes	45,060,034	33,734,962	46,243,814
County Non-Medicaid Expenditures	0	19,764,820	-391,227
County Medicaid Expenditures	0	218,215,177	6,546,455
County Billing Write-offs	0	955,235	-955,235
Nursing Facility Rebase	0	0	14,500,000
Primary Care Physician ACA	0	0	748,199
Home Health 2% Increase	0	761,348	0
HCBS Waiver 2% Increase Jan. 1	0	2,177,890	2,177,890
Elderly Waiver Cap Increase to \$1,300	0	2,137,244	0
Balancing Incentive Program	0	-17,800,000	-1,049,597
Total Estimated Medicaid Need	\$ 1,104,050,824	\$ 1,398,994,209	\$ 1,479,689,145
Midpoint of Balance/(Under Funded)	\$ 15,337,099	\$ -45,000,000	\$ -158,000,000
MHDS - Mental Health and Disability Services		HCBS - Home and Community-Based Services	
FMAP - Federal Medical Assistance Percentage		ACA - Affordable Care Act	

Medical Assistance Program (Medicaid)

FY 2013 Range. A forecasting group consisting of staff from the Department of Management, the Department of Human Services (DHS), and the Fiscal Services Division of the LSA meet monthly to discuss current enrollment and expenditure data in the Medicaid Program and set a range for projected FY 2013 and FY 2014 expenditures. The forecasting group typically meets monthly. Forecast reports are available online at: <https://www.legis.iowa.gov/LSAReports/medicaid.aspx>. For FY 2013, the group agreed Medicaid will have a need of \$25.0 million to \$65.0 million, with a midpoint need of \$45.0 million. The range includes the following savings and expenditures as enacted in HF 649 (FY 2012 Health and Human Services Appropriations Act) and SF 2336 (FY 2013 Health and Human Services Appropriations Act), and in addition, the forecasting group has added the Medicaid Mental Health and Disability Services expenditure previously paid for by counties:

- An increase of \$33.7 million to reflect the declining FMAP rate.
- An increase of \$5.0 million to reduce the waiting list for all HCBS waivers.
- An increase of \$4.2 million to reflect a transfer of funds to the IowaCare Program.
- A savings of \$1.6 million to reflect increased recoveries from insurance companies.
- A savings of \$4.9 million to reflect the implementation of a new home health model for individuals with multiple chronic conditions. The State will receive an enhanced 90.0% federal match rate for eight quarters as part of the federal Affordable Care Act.
- A savings of \$85,000 by aligning prescription drug reimbursements paid to physicians with drugs dispensed by a pharmacy.
- A savings of \$97,500 to reflect a Medicare Part B disallowance.
- A savings of \$780,000 to reflect additional estate recoveries from the Iowa Public Employee Retirement System.
- A savings of \$253,500 to reflect changes in payment policy for hospitals when a patient is readmitted within seven days for the same or similar diagnosis.
- A savings of \$1.0 million to reflect applying Medicaid edits on claims paid to Medicare.
- An increase of \$1.3 million to reflect forgiving disputed billings between the counties and the State for the Medicaid Program.
- A savings of \$17.8 million to reflect the implementation of the Balancing Incentive Program. The Program receives an enhanced 90.0% federal match rate. The goal of the Program is to shift care from institutional-based settings to home and community-based settings.
- A savings of \$209,000 for office supplies and equipment, technology, printing, and marketing.
- An increase of \$761,000 for a 2.0% provider rate increase for Home Health Providers.
- An increase of \$2.2 million for a 2.0% increase for HCBS waiver providers. The increase is effective January 1, 2013.
- An increase of \$2.1 million to increase the elderly waiver cap from \$1,117 per month to \$1,300 per month.
- An increase of \$250,000 to provide lodging for IowaCare patients receiving treatment over multiple days at the University of Iowa Hospitals and Clinics.
- An increase of \$238.0 million to reflect the shifting of Mental Health and Disability Services expenditures previously funded by the counties. Of this total, approximately \$218.2 million is for Medicaid services and \$19.8 million is for other non-Medicaid expenditures such as the State Resource Centers, standardized assessments, children's health homes, and administrative costs.

FY 2014 Range. For FY 2014, the group agreed Medicaid will have a need of \$128.0 million to \$188.0 million, with a midpoint need of \$158.0 million. The range includes the following:

- An increase of \$14.5 million to rebase nursing facilities, as required by Iowa Code.
- An increase of \$750,000 for primary care physician rates, as required by the Affordable Care Act.
- An increase of \$220,536 to provide coverage to foster children up to the age of 26, as required by the Affordable Care Act.

Although the estimated increase between FY 2013 and FY 2014 is substantial at \$158.0 million, the estimated growth in expenditures is relatively small at only 2.07% or \$29.0 million. The remaining increases are due to the loss of federal FMAP dollars (\$52.0 million), other revenue changes (\$32.0 million), and replacing the prior year shortfall (\$45.0 million).

Affordable Care Act. The FY 2014 range does not include any estimates related to Medicaid expansion. The FY 2014 forecast does include the \$8.9 million in revenues that were appropriated to Medicaid for IowaCare in FY 2013. Those funds are anticipated to be needed to fund the Program for the first six months of FY 2014, and to cover that population when the Program expires December 31, 2014, but the forecasting group will wait for direction from the General Assembly and the Governor.

FMAP. The Bureau of Economic Analysis released their revised personal per capita income data for 2011 on September 25, 2012. This allowed states to calculate their final FY 2014 FMAP rates. The FY 2014 FMAP rates are based on per capita personal incomes for calendar years 2009-2011. Iowa’s FY 2014 FMAP rate continued to decline, dropping by 1.53% to 58.35%. The decline means that Iowa’s economy is doing better compared to other States, resulting in a smaller share of the total FMAP pie for the State. The State’s FMAP rate has declined 4.94% since FY 2010 and this shift means several hundred million dollars of Medicaid expenditures are shifted from the federal government to the State.

**Table 5
FMAP Rates FY 2009 – FY 2014**

Five-Year State Regular Medicaid FMAP			
State Fiscal Year	Federal Share	State Share	Federal % Change
FY 2009	62.40%	37.60%	0.60%
FY 2010	63.29%	36.71%	0.89%
FY 2011	62.85%	37.15%	-0.44%
FY 2012	61.19%	38.81%	-1.66%
FY 2013	59.87%	40.13%	-1.32%
FY 2014	58.35%	41.66%	-1.53%

FY 2014 Department Budget Request

The Department of Human Services is requesting an increase of \$117.5 million to the appropriation for the Medicaid Program in FY 2014. Projections have changed since the Department initially submitted their budget so the budget request may not align with the Medicaid forecasting groups projected need. Significant changes include:

- An increase of \$43.2 million to reflect changes in the FMAP rate and other revenue changes.
- An increase of \$40.1 million to replace the FY 2013 shortfall.
- An increase of \$14.8 million due to miscellaneous revenue changes including one-time funds used in FY 2013.
- A net increase of \$13.6 million for various increases in growth and utilization. The Department did not request funding to rebase nursing facilities, but did request funding due to increases in bed days.
- An increase of \$5.8 million to replace one-time carryforward available in FY 2013.

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SCHOOL AID – FY 2013, FY 2014, AND FY 2015

STATE SCHOOL AID

FY 2013 School Aid

During the 2011 Legislative Session, the General Assembly enacted SF 533 (Standing Appropriations Act) that included establishing the FY 2013 allowable growth rate for regular school aid and the State categorical supplements at 2.0%. School aid funding totals for FY 2013 include:

- \$2,280.9 million for regular school aid, an increase of \$23.9 million compared to FY 2012. This amount includes \$7.4 million transferred from the Secure and Advanced Vision for Education (SAVE) Fund to the Property Tax Equity and Relief (PTER) Fund for targeted property tax relief through the school aid formula. The amount also includes an additional \$20.0 million reduction in State aid to area education agencies (AEAs).
- \$319.8 million for the State categorical supplements, an increase of \$3.9 million compared to FY 2012. This includes \$260.8 million for the teacher salary supplement, \$29.5 million for the professional development supplement, and \$30.3 million for the early intervention supplement.
- \$60.4 million for preschool formula funding, an increase of \$2.0 million compared to FY 2012.
- \$1,310.8 million in school aid property taxes.
- \$3,910.7 million for the total combined district cost, an increase of \$23.4 million compared to FY 2012. The amount, in general, represents the total funding of State aid and school property taxes for school districts and AEAs generated through the school aid formula.

FY 2014 School Aid

Although Iowa Code requires the regular school aid and State categorical supplement allowable growth rates to be established within 30 days of the Governor's budget submission, no allowable growth rate was established for FY 2014 during the 2012 Legislative Session. The General Assembly may establish an allowable growth rate for FY 2014 during the 2013 Legislative Session. However, if no allowable growth rate is approved for FY 2014, it will automatically default to 0.0% for regular school aid and the State categorical supplements.

NOTE: Estimates for FY 2014 are preliminary (based on available data and assumptions as of January 2012) and are subject to change. Variables that are currently estimated include taxable valuations, budget enrollments, and pupil weightings. Any variations in assumptions used to calculate these variables will impact the information provided below (including FY 2015 school aid estimates). The Legislative Services Agency (LSA) anticipates that all data will be updated in December and finalized by May 2013.

Table 1, on the following page, provides school aid estimates at 0.0%, 2.0%, and 4.0% allowable growth rates for FY 2014. These estimates include a restoration of \$20.0 million in State aid to AEAs.

Table 1

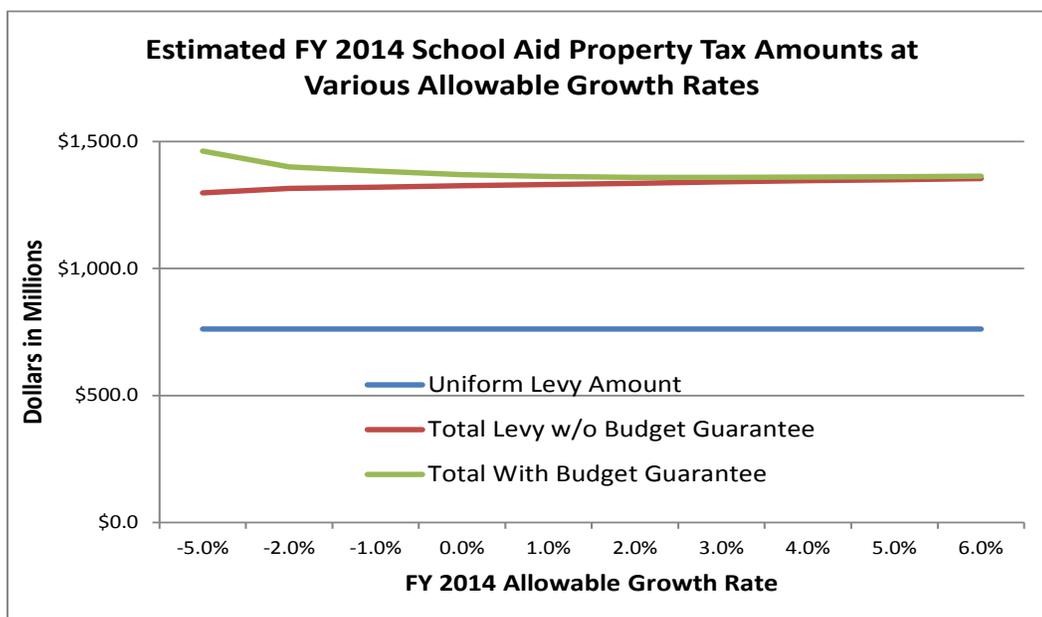
Legislative Services Agency: Estimated FY 2013 and FY 2014 State School Aid Amounts									
School Aid Funding	Estimated FY 2013	FY 2013 Change from FY 2012	FY 2014 Estimates						
			0.0% Allowable Growth Rate Totals	0.0% Allowable Growth Rate - Change from Est. FY 2013	2.0% Allowable Growth Rate Totals	2.0% Allowable Growth Rate - Change from Est. FY 2013	4.0% Allowable Growth Rate Totals	4.0% Allowable Growth Rate - Change from Est. FY 2013	
Regular School Aid	\$ 2,280.9	\$ 23.9	\$ 2,281.7	\$ 0.8	\$ 2,341.8	\$ 60.9	\$ 2,401.9	\$ 121.0	
State Categorical Supplements	319.8	3.9	323.1	3.3	328.1	8.3	333.7	14.0	
Preschool Formula	60.4	2.0	62.7	2.3	63.9	3.5	65.2	4.8	
Est. Total School Aid Amount	\$ 2,661.1	\$ 29.9	\$ 2,667.6	\$ 6.5	\$ 2,733.9	\$ 72.8	\$ 2,800.9	\$ 139.8	
Est. School Aid Property Tax	\$ 1,310.8	\$ -3.7	\$ 1,369.7	\$ 58.9	\$ 1,359.2	\$ 48.4	\$ 1,359.8	\$ 49.0	
Est. Combined District Cost	\$ 3,910.7	\$ 23.4	\$ 3,974.5	\$ 63.8	\$ 4,029.1	\$ 118.4	\$ 4,095.5	\$ 184.8	

- At a 0.0% allowable growth rate: Estimated changes include a State aid increase of \$6.5 million (0.2%), a property tax increase of \$58.9 million (4.5%), and a combined district cost (total funding generated through the school aid formula) increase of \$63.8 million (1.6%). The FY 2014 State cost per pupil will be \$6,001 (no increase compared to the FY 2013 State cost per pupil).
- At a 2.0% allowable growth rate: Estimated changes include a State aid increase of \$72.8 million (2.7%), a property tax increase of \$48.4 million (3.7%), and a combined district cost increase of \$118.4 million (3.0%). The FY 2014 State cost per pupil will be \$6,121 (an increase of \$120 compared to the FY 2013 State cost per pupil).
- At a 4.0% allowable growth rate: Estimated changes include a State aid increase of \$139.8 million (5.3%), a property tax increase of \$49.0 million (3.7%), and a combined district cost increase of \$184.8 million (4.7%). The FY 2014 State cost per pupil will be \$6,241 (an increase of \$240 compared to the FY 2013 State cost per pupil).

Property tax changes are impacted by a variety of factors, including valuation growth and the budget guarantee provision. Current estimates are based on a statewide valuation increase of 4.16% for FY 2014 school district budgets. This assumption will increase the uniform levy portion of the school district property tax total by \$30.4 million (4.2%). Additionally, the budget guarantee provision provides eligible districts a guarantee that they can receive 101.0% of the previous year’s regular program cost. The budget guarantee provision is funded entirely through local property taxes. At lower allowable growth rates, the budget guarantee provision amount increases, and increases the overall school district property tax rates (more information is provided on the following page regarding the budget guarantee impact of total property taxes).

Chart 1 provides the estimated impact of the budget guarantee of the total school aid property tax amounts at various allowable growth rates. At each allowable growth rate, the uniform levy is estimated to total \$762.1 million. The total levy without the budget guarantee portion totals \$1,297.6 million at a negative 5.0% allowable growth rate and increases linearly to \$1,654.5 million at a 6.0% allowable growth rate. When the budget guarantee is included, the total school aid property tax amount totals \$1,462.8 million at a negative 5.0% allowable growth rate, with the budget guarantee accounting for \$165.2 million of the total. At a 0.0% allowable growth rate, the total school aid property tax amount is \$1,369.7 million, with the budget guarantee accounting for \$43.9 million of the total. At a 6.0% allowable growth rate, the budget guarantee totals \$8.7 million and the total school aid property tax amount is \$1,363.2 million. In summary, as the allowable growth rate percentage increases, the overall impact of the budget guarantee on total school aid property tax decreases, but the overall school aid property tax without the budget guarantee increases.

Chart 1



Early Intervention Block Grant Program Repeal

The Early Intervention Block Grant Program (Iowa Code chapter [256D](#)) is scheduled to be repealed at the beginning of FY 2014. State categorical supplement funding for the Early Intervention supplement will still be generated through the school aid formula in FY 2014, however, the LSA is currently uncertain how the funds will be expended by school districts in FY 2014 if Iowa Code chapter 256D is repealed.

FY 2015 School Aid

During the 2013 Legislative Session, the General Assembly will be required to set the allowable growth rates for the FY 2015 regular school aid and the State categorical supplements. The FY 2015 estimates will be impacted by the allowable growth rate that is established for FY 2014. **Table 2** provides estimates of the FY 2015 school aid estimates at various allowable growth rates (displayed on the left side of the table based on various allowable growth rates for FY 2014 (displayed at the top of the table).

Table 2

Legislative Services Agency: FY 2015 School Aid Estimates Matrix - Estimates at Various Allowable Growth Rates (Dollars in Millions)											
FY 2015 Regular School Aid Allowable Growth Rate		FY 2014 Allowable Growth Rates*		4.0%		2.0%		1.0%		0.0%	
		Total	Change from Est. FY 2014	Total	Change from Est. FY 2014	Total	Change from Est. FY 2014	Total	Change from Est. FY 2014	Total	Change from Est. FY 2014
4.0%	Regular State School Aid	\$ 2,503.3	\$ 101.4	\$2,440.3	\$ 98.5	\$2,408.8	\$ 97.3	\$2,377.3	\$ 95.6		
	Preschool Formula State Aid	71.2	6.0	69.8	5.9	69.1	5.8	68.5	5.8		
	State Categorical Supplement	346.8	13.1	340.2	12.1	336.8	11.3	333.5	10.3		
	Total State School Aid	\$ 2,921.3	\$ 120.5	\$2,850.3	\$ 116.4	\$2,814.8	\$ 114.5	\$2,779.3	\$ 111.7		
	School Aid Property Tax	1,395.6	35.8	1,385.7	26.5	1,380.4	18.3	1,375.6	5.9		
	Budget Guarantee	0.8		0.8		0.8		0.8			
3.0%	Regular State School Aid	\$ 2,471.8	\$ 69.9	\$2,409.9	\$ 68.1	\$2,379.0	\$ 67.5	\$2,347.0	\$ 65.2		
	Preschool Formula State Aid	70.5	5.3	69.2	5.2	68.5	5.2	67.8	5.1		
	State Categorical Supplement	343.6	9.8	336.9	8.8	333.6	8.1	330.3	7.2		
	Total State School Aid	\$ 2,885.9	\$ 85.0	\$2,816.0	\$ 82.2	\$2,781.1	\$ 80.8	\$2,745.1	\$ 77.5		
	School Aid Property Tax	1,392.1	32.3	1,382.2	23.0	1,376.9	14.8	1,372.6	2.9		
	Budget Guarantee	2.2		2.2		2.1		2.1			
2.0%	Regular State School Aid	\$ 2,440.3	\$ 38.4	\$2,379.0	\$ 37.2	\$2,347.5	\$ 36.0	\$2,317.1	\$ 35.4		
	Preschool Formula State Aid	69.8	4.6	68.5	4.5	67.8	4.5	67.1	4.5		
	State Categorical Supplement	340.4	6.6	333.8	5.7	330.5	5.0	327.2	4.1		
	Total State School Aid	\$ 2,850.5	\$ 49.6	\$2,781.3	\$ 47.4	\$2,745.9	\$ 45.5	\$2,711.5	\$ 44.0		
	School Aid Property Tax	1,391.0	31.1	1,380.5	21.3	1,376.3	14.2	1,370.9	1.2		
	Budget Guarantee	5.5		5.4		5.4		5.3			
1.0%	Regular State School Aid	\$ 2,408.8	\$ 6.9	\$2,347.5	\$ 5.7	\$2,317.7	\$ 6.2	\$2,286.7	\$ 5.0		
	Preschool Formula State Aid	69.1	3.9	67.8	3.9	67.2	3.8	66.5	3.8		
	State Categorical Supplement	337.4	3.6	330.9	2.8	327.6	2.1	324.4	1.3		
	Total State School Aid	\$ 2,815.4	\$ 14.5	\$2,746.2	\$ 12.3	\$2,712.5	\$ 12.1	\$2,677.6	\$ 10.1		
	School Aid Property Tax	1,394.1	34.3	1,384.5	25.3	1,379.0	17.0	1,374.2	4.5		
	Budget Guarantee	13.6		13.3		13.0		13.0			
0.0%	Regular State School Aid	\$ 2,377.3	\$ -24.6	\$2,317.1	\$ -24.7	\$2,286.7	\$ -24.8	\$2,256.9	\$ -24.8		
	Preschool Formula State Aid	68.5	3.3	67.8	3.9	66.5	3.2	65.8	3.1		
	State Categorical Supplement	334.9	1.2	328.5	0.4	325.2	-0.2	322.0	-1.1		
	Total State School Aid	\$ 2,780.7	\$ -20.2	\$2,713.4	\$ -20.5	\$2,678.5	\$ -21.9	\$2,644.8	\$ -22.8		
	School Aid Property Tax	1,405.4	45.6	1,395.0	35.8	1,390.0	27.9	1,384.3	14.7		
	Budget Guarantee	29.4		28.9		28.6		28.3			

Notes:
 *All FY 2015 estimates are based on FY 2014 estimates. The allowable growth rate noted for FY 2014 assumes the same allowable growth rate for regular school aid and the State categorical supplements.
 FY 2014 and FY 2015 estimates based on other assumptions that are subject to change and are as of October 2012.
 Program used: Schlaidd_V2.1_FY13

Additional information regarding K-12 funding is available on the LSA website at:

<http://www.legis.iowa.gov/LSAReports/k12Education.aspx>

SCHOOL DISTRICT FACT – Enrollments: The total budget enrollment for FY 2013 increased by 10.8 students compared to the budget enrollment of FY 2012. Of the 348 school districts in FY 2013, 123 districts (35.3%) had an increase in budget enrollment totaling 4,443.7, while 221 districts (63.5%) had a decrease in enrollment totaling 4,432.9, and four districts (1.1%) had no change in enrollment.

SCHOOL DISTRICT FACT – Property Tax Relief: Of the 348 school districts in FY 2013, 84 (24.1%) received property tax aid from the Property Tax Equity and Relief (PTER) Fund totaling \$31.4 million. For the districts receiving PTER funds, the property tax rate reduction ranged from a high of \$2.2465/\$1,000 of taxable valuation to a low of \$0.0222/\$1,000 of taxable valuation.

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APPROPRIATIONS TRACKING

COMMON ACRONYMS USED IN THE APPROPRIATIONS TABLES

AEA =	Area Education Agency	DHSRF =	Department of Human Services Reinvestment Fund
ACE =	Accelerated Career Education	DIA =	Department of Inspections and Appeals
ADA =	Americans with Disabilities Act	DOE =	U.S. Department of Energy
AG =	Office of the Attorney General	EBT =	Electronic Benefits Transfer
ARRA =	American Recovery and Reinvestment Act of 2009	ECI =	Early Childhood Iowa
CAT =	Community Attractions and Tourism	EEF =	Economic Emergency Fund
CBC =	Community-Based Corrections	EFF =	Environment First Fund
CCUSO =	Civil Commitment Unit for Sexual Offenders	EMS =	Emergency Management Services
CEF =	County Endowment Fund	ENDW =	Endowment for Iowa Health Account (Tobacco)
CPB =	Corporation for Public Broadcasting	ESCF =	Employment Security Contingency Fund
CRF =	Cash Reserve Fund	ESEA =	Elementary and Secondary Education Act
CSBG =	Community Services Block Grant	FaDSS =	Family Development & Self-Sufficiency Program
CSG =	Radio Community Service Grant	FES =	Federal Economic Stimulus Fund
CMRF =	Commerce Revolving Fund	FFE =	Furniture, Fixtures, and Equipment
DAS =	Department of Administrative Services	FRRF =	Federal Recovery and Reinvestment Fund
DD =	Developmental Disabilities	GEF =	Gambling Enforcement Revolving Fund
DCA =	Department of Cultural Affairs	GF =	General Fund
DE =	Department of Education	GIVF =	Grow Iowa Values Fund

Appendix A – Appropriations Tracking

GRF =	Gaming Regulatory Revolving Fund	MH =	Mental Health
GSL =	Guaranteed Student Loan Program	MHI =	Mental Health Institute
GTF =	Gamblers Treatment Fund	MMBF =	Merchant Marine Bonus Fund
GWF =	Groundwater Protection Fund	MSSF =	Mortgage Servicing Settlement Fund
HCTA =	Health Care Transformation Account	MVFT =	Motor Vehicle Fuel Tax
HCTF =	Health Care Trust Fund	NAEP =	National Assessment of Educational Progress
HITT =	Healthy Iowans Tobacco Trust Fund	NCES =	National Center for Education Statistics
HHCAT =	Hospital Health Care Access Trust Fund	NPDES =	National Pollutant Discharge Elimination System
HR =	Human Resources	NPRF =	Nonparticipating Provider Revolving Fund
			National Telecommunications and Information Administration
HSRF =	Human Services Revolving Fund	NTIA =	
IBSSS =	Iowa Braille and Sight Saving School	PBF =	Prison Bond Fund
ICA =	IowaCare Account	PhSA =	Pharmaceutical Settlement Account
ICIW =	Iowa Correctional Institute for Women	PPTF =	Pharmacy Provider Tax Fund
ICN =	Iowa Communications Network	P & I =	Special Contingency Fund
IowAccess =	IowAccess Revolving Fund	PCF =	Prison Construction Fund
IPERS =	Iowa Public Employees Retirement System	PRF =	Primary Road Fund
IPTV =	Iowa Public Television	PSEF =	Public Safety Enforcement Fund
ISD =	Iowa School for the Deaf	PTRF =	Property Tax Relief Fund
ISP =	Iowa State Patrol	PTCF =	Property Tax Credit Fund
ISU =	Iowa State University	QATF =	Quality Assurance Trust Fund
ITE =	Information Technology Enterprise	RBC =	Revenue Bonds Capitals Fund
MFA =	Medicaid Fraud Account	RBC2 =	Revenue Bonds Capitals II Fund

RC2 =	Endowment for Iowa's Health Restricted Capitals Fund (Tobacco)	WIRB =	Watershed Improvement Review Board
RCF =	Restricted Capital Fund (Tobacco)		
REAP =	Resource Enhancement and Protection		
REC =	Revenue Estimating Conference		
RFIF =	Renewable Fuel Infrastructure Fund		
RFP =	Request for Proposal		
RIIF =	Rebuild Iowa Infrastructure Fund		
RUTF =	Road Use Tax Fund		
SAF =	State Aviation Fund		
SIF =	School Infrastructure Fund		
SLTF =	Senior Living Trust Fund		
SRG =	School Ready Grants		
TANF =	Temporary Assistance for Needy Families		
TOS =	Treasurer of State		
TRF =	Technology Reinvestment Fund		
TSB =	Targeted Small Business		
UI =	University of Iowa		
UNI =	University of Northern Iowa		
UST =	Underground Storage Tank Fund		
VTF =	Veterans Trust Fund		
WDF =	Workforce Development Fund		
WGTF	Wine Gallonage Tax Fund		

Summary Data General Fund

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
Administration and Regulation	\$ 52,669,829	\$ 54,116,293	\$ 57,207,071	\$ 3,090,778	\$ 57,249,321	\$ 42,250
Agriculture and Natural Resources	32,287,828	35,354,860	36,740,274	1,385,414	37,297,830	557,556
Economic Development	36,632,425	37,704,041	41,284,457	3,580,416	41,451,942	167,485
Education	811,237,186	861,022,195	934,271,274	73,249,079	954,902,494	20,631,220
Health and Human Services	1,568,079,274	1,667,772,556	1,876,136,099	208,363,543	1,997,960,663	121,824,564
Justice System	669,986,315	684,939,992	729,107,714	44,167,722	744,230,907	15,123,193
Unassigned Standings	<u>2,841,560,460</u>	<u>2,881,697,276</u>	<u>2,915,011,384</u>	<u>33,314,108</u>	<u>2,915,449,232</u>	<u>437,848</u>
Grand Total	<u>\$ 6,012,453,317</u>	<u>\$ 6,222,607,213</u>	<u>\$ 6,589,758,273</u>	<u>\$ 367,151,060</u>	<u>\$ 6,748,542,389</u>	<u>\$ 158,784,116</u>

Note:

The Legislative Services Agency publishes *Budget Unit Fiscal Topics* that discuss the purpose of particular appropriations and programs. If a publication is available, it has been hyperlinked in the title of the appropriation. The titles with underline are the ones linked.

Administration and Regulation

General Fund

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
<u>Administrative Services, Dept. of</u>						
Administrative Services						
Administrative Services, Dept.	\$ 4,020,344	\$ 4,020,344	\$ 4,020,322	\$ -22	\$ 4,020,322	\$ 0
Utilities	2,626,460	2,676,460	2,676,460	0	2,676,460	0
Terrace Hill Operations	405,914	405,914	405,914	0	405,914	0
I3 Distribution	3,277,946	3,277,946	3,277,946	0	3,277,946	0
Iowa Building Operations	995,535	995,535	995,535	0	995,535	0
Total Administrative Services, Dept. of	\$ 11,326,199	\$ 11,376,199	\$ 11,376,177	\$ -22	\$ 11,376,177	\$ 0
<u>Auditor of State</u>						
Auditor Of State						
Auditor of State - General Office	\$ 905,468	\$ 905,468	\$ 995,968	\$ 90,500	\$ 1,038,218	\$ 42,250
Total Auditor of State	\$ 905,468	\$ 905,468	\$ 995,968	\$ 90,500	\$ 1,038,218	\$ 42,250
<u>Ethics and Campaign Disclosure</u>						
Campaign Finance Disclosure						
Ethics & Campaign Disclosure Board	\$ 475,000	\$ 490,000	\$ 490,000	\$ 0	\$ 490,000	\$ 0
Total Ethics and Campaign Disclosure	\$ 475,000	\$ 490,000	\$ 490,000	\$ 0	\$ 490,000	\$ 0
<u>Commerce, Dept. of</u>						
Alcoholic Beverages						
Alcoholic Beverages Operations	\$ 1,220,391	\$ 1,220,391	\$ 1,220,391	\$ 0	\$ 1,220,391	\$ 0
Professional Licensing and Reg.						
Professional Licensing Bureau	\$ 600,353	\$ 600,353	\$ 600,353	\$ 0	\$ 600,353	\$ 0
Total Commerce, Dept. of	\$ 1,820,744	\$ 1,820,744	\$ 1,820,744	\$ 0	\$ 1,820,744	\$ 0
<u>Iowa Tele & Tech Commission</u>						
Iowa Communications Network						
Regional Telecom Councils	\$ 0	\$ 992,913	\$ 992,913	\$ 0	\$ 992,913	\$ 0
Total Iowa Tele & Tech Commission	\$ 0	\$ 992,913	\$ 992,913	\$ 0	\$ 992,913	\$ 0

Administration and Regulation

General Fund

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Governor</u>						
Governor's Office						
Governor/Lt. Governor's Office	\$ 2,288,025	\$ 2,194,914	\$ 2,194,914	\$ 0	\$ 2,194,914	\$ 0
Terrace Hill Quarters	0	93,111	93,111	0	93,111	0
Total Governor	\$ 2,288,025	\$ 2,288,025	\$ 2,288,025	\$ 0	\$ 2,288,025	\$ 0
<u>Governor's Office of Drug Control Policy</u>						
Office of Drug Control Policy						
Drug Policy Coordinator	\$ 290,000	\$ 240,000	\$ 240,000	\$ 0	\$ 240,000	\$ 0
Total Governor's Office of Drug Control Policy	\$ 290,000	\$ 240,000	\$ 240,000	\$ 0	\$ 240,000	\$ 0
<u>Human Rights, Dept. of</u>						
Human Rights, Department of						
Human Rights Administration	\$ 206,103	\$ 206,103	\$ 206,103	\$ 0	\$ 206,103	\$ 0
Community Advocacy and Services	1,028,077	1,028,077	1,028,077	0	1,028,077	0
Criminal & Juvenile Justice	1,023,892	1,100,105	1,100,105	0	1,100,105	0
Total Human Rights, Dept. of	\$ 2,258,072	\$ 2,334,285	\$ 2,334,285	\$ 0	\$ 2,334,285	\$ 0
<u>Inspections & Appeals, Dept. of</u>						
Inspections and Appeals, Dept. of						
Administration Division	\$ 1,527,740	\$ 248,409	\$ 519,403	\$ 270,994	\$ 519,403	\$ 0
Administrative Hearings Division	528,753	528,753	678,942	150,189	678,942	0
Investigations Division	1,168,639	1,168,639	2,573,089	1,404,450	2,573,089	0
Health Facilities Division	3,555,328	3,917,666	5,092,033	1,174,367	5,092,033	0
Employment Appeal Board	42,215	42,215	42,215	0	42,215	0
Child Advocacy Board	2,680,290	2,680,290	2,680,590	300	2,680,590	0
Food and Consumer Safety	0	1,279,331	1,279,331	0	1,279,331	0
Total Inspections & Appeals, Dept. of	\$ 9,502,965	\$ 9,865,303	\$ 12,865,603	\$ 3,000,300	\$ 12,865,603	\$ 0
<u>Management, Dept. of</u>						
Management, Dept. of						
Department Operations	\$ 2,393,998	\$ 2,393,998	\$ 2,393,998	\$ 0	\$ 2,393,998	\$ 0
Total Management, Dept. of	\$ 2,393,998	\$ 2,393,998	\$ 2,393,998	\$ 0	\$ 2,393,998	\$ 0

Administration and Regulation

General Fund

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
Revenue, Dept. of						
Revenue, Dept. of Revenue, Department of	\$ 17,659,484	\$ 17,659,484	\$ 17,659,484	\$ 0	\$ 17,659,484	\$ 0
Total Revenue, Dept. of	\$ 17,659,484	\$ 17,659,484	\$ 17,659,484	\$ 0	\$ 17,659,484	\$ 0
Secretary of State						
Secretary of State Secretary of State - Operations	\$ 2,895,585	\$ 2,895,585	\$ 2,895,585	\$ 0	\$ 2,895,585	\$ 0
Total Secretary of State	\$ 2,895,585	\$ 2,895,585	\$ 2,895,585	\$ 0	\$ 2,895,585	\$ 0
Treasurer of State						
Treasurer of State Treasurer - General Office	\$ 854,289	\$ 854,289	\$ 854,289	\$ 0	\$ 854,289	\$ 0
Total Treasurer of State	\$ 854,289	\$ 854,289	\$ 854,289	\$ 0	\$ 854,289	\$ 0
Total Administration and Regulation	\$ 52,669,829	\$ 54,116,293	\$ 57,207,071	\$ 3,090,778	\$ 57,249,321	\$ 42,250

Agriculture and Natural Resources

General Fund

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
<u>Agriculture and Land Stewardship</u>						
Agriculture and Land Stewardship						
Administrative Division	\$ 16,497,308	\$ 17,081,328	\$ 17,704,378	\$ 623,050	\$ 18,157,934	\$ 453,556
Milk Inspections	189,196	189,196	189,196	0	189,196	0
Farmers with Disabilities	97,000	130,000	130,000	0	130,000	0
Local Food and Farm	0	75,000	75,000	0	75,000	0
Agricultural Education	0	25,000	25,000	0	25,000	0
Total Agriculture and Land Stewardship	\$ 16,783,504	\$ 17,500,524	\$ 18,123,574	\$ 623,050	\$ 18,577,130	\$ 453,556
<u>Natural Resources, Dept. of</u>						
Natural Resources						
Natural Resources Operations	\$ 12,266,688	\$ 12,516,700	\$ 12,516,700	\$ 0	\$ 12,516,700	\$ 0
Floodplain Management Program	0	2,000,000	2,000,000	0	2,000,000	0
Forestry Health Management	0	100,000	100,000	0	100,000	0
Total Natural Resources, Dept. of	\$ 12,266,688	\$ 14,616,700	\$ 14,616,700	\$ 0	\$ 14,616,700	\$ 0
<u>Regents, Board of</u>						
Regents, Board of						
ISU - Veterinary Diagnostic Laboratory	\$ 3,237,636	\$ 3,237,636	\$ 4,000,000	\$ 762,364	\$ 4,104,000	\$ 104,000
Total Regents, Board of	\$ 3,237,636	\$ 3,237,636	\$ 4,000,000	\$ 762,364	\$ 4,104,000	\$ 104,000
Total Agriculture and Natural Resources	\$ 32,287,828	\$ 35,354,860	\$ 36,740,274	\$ 1,385,414	\$ 37,297,830	\$ 557,556

Economic Development General Fund

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
Cultural Affairs, Dept. of						
Cultural Affairs, Dept. of						
Administration Division	\$ 171,813	\$ 171,813	\$ 171,813	\$ 0	\$ 171,813	\$ 0
Community Cultural Grants	172,090	172,090	172,090	0	172,090	0
Historical Division	2,767,701	2,767,701	3,267,701	500,000	3,267,701	0
Historic Sites	426,398	426,398	426,398	0	426,398	0
Arts Division	933,764	1,133,764	1,133,764	0	1,133,764	0
Great Places	150,000	150,000	150,000	0	150,000	0
Archiving Former Governor's Papers	65,933	65,933	65,933	0	65,933	0
Records Center Rent	227,243	227,243	227,243	0	227,243	0
Battle Flag Stabilization	60,000	60,000	60,000	0	60,000	0
Vicksburg National Military Park	320,000	0	0	0	0	0
Total Cultural Affairs, Dept. of	\$ 5,294,942	\$ 5,174,942	\$ 5,674,942	\$ 500,000	\$ 5,674,942	\$ 0
Economic Development Authority						
Economic Development Authority						
Economic Development Appropriation	\$ 9,783,424	\$ 9,783,424	\$ 9,783,424	\$ 0	\$ 9,783,424	\$ 0
World Food Prize	500,000	750,000	750,000	0	750,000	0
Iowa Comm. Volunteer Ser.-Promise	178,133	178,133	178,133	0	178,133	0
Total Economic Development Authority	\$ 10,461,557	\$ 10,711,557	\$ 10,711,557	\$ 0	\$ 10,711,557	\$ 0
Regents, Board of						
Regents, Board of						
ISU - Economic Development	\$ 2,424,302	\$ 2,424,302	\$ 2,487,334	\$ 63,032	\$ 2,552,005	\$ 64,671
UI - Economic Development	209,279	209,279	214,720	5,441	220,303	5,583
UNI - Economic Development	574,716	574,716	739,659	164,943	758,890	19,231
Innovation/Commercialization of Research	0	0	3,000,000	3,000,000	3,078,000	78,000
Total Regents, Board of	\$ 3,208,297	\$ 3,208,297	\$ 6,441,713	\$ 3,233,416	\$ 6,609,198	\$ 167,485

Economic Development General Fund

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Iowa Workforce Development</u>						
Iowa Workforce Development						
Labor Services Division	\$ 3,495,440	\$ 3,495,440	\$ 3,495,440	\$ 0	\$ 3,495,440	\$ 0
Workers' Compensation Division	2,949,044	3,262,044	3,109,044	-153,000	3,109,044	0
Operations - Field Offices	8,671,352	9,179,413	9,179,413	0	9,179,413	0
Offender Reentry Program	284,464	284,464	284,464	0	284,464	0
Employee Misclassification Program	451,458	451,458	451,458	0	451,458	0
Total Iowa Workforce Development	\$ 15,851,758	\$ 16,672,819	\$ 16,519,819	\$ -153,000	\$ 16,519,819	\$ 0
<u>Iowa Finance Authority</u>						
Iowa Finance Authority						
Rent Subsidy Program	\$ 658,000	\$ 658,000	\$ 658,000	\$ 0	\$ 658,000	\$ 0
Hills & Dales	100,000	0	0	0	0	0
Total Iowa Finance Authority	\$ 758,000	\$ 658,000	\$ 658,000	\$ 0	\$ 658,000	\$ 0
<u>Public Employment Relations Board</u>						
Public Employment Relations						
General Office	\$ 1,057,871	\$ 1,278,426	\$ 1,278,426	\$ 0	\$ 1,278,426	\$ 0
Total Public Employment Relations Board	\$ 1,057,871	\$ 1,278,426	\$ 1,278,426	\$ 0	\$ 1,278,426	\$ 0
Total Economic Development	\$ 36,632,425	\$ 37,704,041	\$ 41,284,457	\$ 3,580,416	\$ 41,451,942	\$ 167,485

Education General Fund

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
Blind, Dept. for the						
Department for the Blind						
Department for the Blind	\$ 1,691,815	\$ 1,691,815	\$ 1,691,815	\$ 0	\$ 1,691,815	\$ 0
Newsline for the Blind	50,000	50,000	50,000	0	50,000	0
Total Blind, Dept. for the	\$ 1,741,815	\$ 1,741,815	\$ 1,741,815	\$ 0	\$ 1,741,815	\$ 0
College Aid Commission						
College Student Aid Comm.						
College Aid Commission	\$ 232,943	\$ 232,943	\$ 232,943	\$ 0	\$ 232,943	\$ 0
Iowa Grants	791,177	791,177	791,177	0	791,177	0
DMU Health Care Prof Recruitment	325,973	325,973	325,973	0	325,973	0
National Guard Benefits Program	4,486,233	4,800,233	4,800,233	0	4,800,233	0
Teacher Shortage Loan Forgiveness	392,452	392,452	392,452	0	392,452	0
All Iowa Opportunity Foster Care Grant Prog	554,057	554,057	554,057	0	554,057	0
All Iowa Opportunity Scholarships	2,240,854	2,240,854	2,240,854	0	2,240,854	0
Nurse & Nurse Educator Loan Program	80,852	80,852	80,852	0	80,852	0
Barber & Cosmetology Tuition Grant Program	36,938	36,938	36,938	0	36,938	0
Tuition Grant Program - Standing	43,513,448	45,513,448	45,513,448	0	45,513,448	0
Tuition Grant - For-Profit	4,000,000	2,500,000	2,500,000	0	2,500,000	0
Vocational Technical Tuition Grant	2,250,185	2,250,185	2,250,185	0	2,250,185	0
Skilled Workforce Shortage Tuition Grant Prog	0	5,000,000	5,000,000	0	5,000,000	0
Total College Aid Commission	\$ 58,905,112	\$ 64,719,112	\$ 64,719,112	\$ 0	\$ 64,719,112	\$ 0

Education General Fund

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
Education, Dept. of						
Education, Dept. of						
Administration	\$ 5,913,812	\$ 5,913,812	\$ 5,913,812	\$ 0	\$ 5,913,812	\$ 0
Vocational Education Administration	449,276	598,197	598,197	0	598,197	0
Vocational Education Secondary	2,630,134	2,630,134	2,630,134	0	2,630,134	0
Food Service	2,176,797	2,176,797	2,176,797	0	2,176,797	0
State Library	1,209,619	2,215,063	2,215,063	0	2,215,063	0
State Library - Enrich Iowa	1,674,227	2,174,228	2,174,228	0	2,174,228	0
State Library - Library Service Areas	1,005,444	0	0	0	0	0
ECI General Aid (SRG)	5,386,113	5,386,113	5,386,113	0	5,386,113	0
ECI Preschool Tuition Assistance (SRG)	5,428,877	5,428,877	5,428,877	0	5,428,877	0
ECI Family Support and Parent Ed (SRG)	12,364,434	12,364,434	12,364,434	0	12,364,434	0
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0	1,721,400	0
Nonpublic Textbook Services	560,214	560,214	560,214	0	560,214	0
Model Core Curriculum	1,000,000	1,000,000	1,000,000	0	1,000,000	0
Student Achievement/Teacher Quality	4,785,000	4,785,000	4,785,000	0	4,785,000	0
Jobs For America's Grads	40,000	540,000	540,000	0	540,000	0
Community Colleges General Aid	163,774,647	177,274,647	177,274,647	0	177,274,647	0
Community College Salary Increase	500,000	500,000	500,000	0	500,000	0
Workforce Training and Economic Dev Funds	5,000,000	8,000,000	8,000,000	0	8,000,000	0
Midwestern Higher Education Compact	100,000	100,000	100,000	0	100,000	0
Gap Tuition Assistance Fund	0	2,000,000	2,000,000	0	2,000,000	0
Iowa Reading Research Center	0	2,000,000	2,000,000	0	2,000,000	0
Total Education, Dept. of	\$ 215,719,994	\$ 237,368,916	\$ 237,368,916	\$ 0	\$ 237,368,916	\$ 0
Vocational Rehabilitation						
Vocational Rehabilitation	\$ 4,963,168	\$ 4,963,168	\$ 5,334,251	\$ 371,083	\$ 6,224,657	\$ 890,406
Independent Living	39,128	39,128	39,128	0	39,128	0
Entrepreneurs with Disabilities Program	145,535	145,535	145,535	0	145,535	0
Independent Living Center Grant	40,294	40,294	40,294	0	40,294	0
Total Vocational Rehabilitation	\$ 5,188,125	\$ 5,188,125	\$ 5,559,208	\$ 371,083	\$ 6,449,614	\$ 890,406
Iowa Public Television						
Iowa Public Television	\$ 6,654,021	\$ 6,969,021	\$ 6,969,021	\$ 0	\$ 6,969,021	\$ 0
Regional Telecom Councils	992,913	0	0	0	0	0
Total Iowa Public Television	\$ 7,646,934	\$ 6,969,021	\$ 6,969,021	\$ 0	\$ 6,969,021	\$ 0
Total Education, Dept. of	\$ 228,555,053	\$ 249,526,062	\$ 249,897,145	\$ 371,083	\$ 250,787,551	\$ 890,406

Education General Fund

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
Regents, Board of						
Regents, Board of						
Regent Board Office	\$ 1,065,005	\$ 1,065,005	\$ 1,092,695	\$ 27,690	\$ 1,121,105	\$ 28,410
GRA - SW Iowa Regents Resource Ctr	87,471	87,471	187,485	100,014	192,360	4,875
GRA - Tri State Graduate Center	66,601	66,601	68,333	1,732	70,110	1,777
GRA - Quad Cities Graduate Center	129,776	129,776	35,410	-94,366	36,331	921
IPR - Iowa Public Radio	391,568	391,568	407,231	15,663	417,819	10,588
University of Iowa - General	209,737,311	216,414,572	222,041,351	5,626,779	227,814,426	5,773,075
UI - Oakdale Campus	2,186,558	2,186,558	2,404,807	218,249	2,467,332	62,525
UI - Hygienic Laboratory	3,536,716	3,536,716	4,401,915	865,199	4,516,365	114,450
UI - Family Practice Program	1,788,265	1,788,265	1,788,265	0	1,834,760	46,495
UI - Specialized Children Health Services	659,456	659,456	659,456	0	676,602	17,146
UI - Iowa Cancer Registry	149,051	149,051	149,051	0	152,926	3,875
UI - Substance Abuse Consortium	55,529	55,529	55,529	0	56,973	1,444
UI - Biocatalysis	723,727	723,727	723,727	0	742,544	18,817
UI - Primary Health Care	648,930	648,930	648,930	0	665,802	16,872
UI - Iowa Birth Defects Registry	38,288	38,288	38,288	0	39,283	995
UI - Iowa Nonprofit Resource Center	162,539	162,539	162,539	0	166,765	4,226
UI - IA Online Advanced Placement Acad.	481,849	481,849	481,849	0	494,377	12,528
UI - Iowa Flood Center	0	1,500,000	1,500,000	0	1,539,000	39,000
Iowa State University - General	164,345,198	169,577,342	173,986,353	4,409,011	178,509,998	4,523,645
ISU - Agricultural Experiment Station	28,111,877	28,111,877	28,842,786	730,909	29,592,698	749,912
ISU - Cooperative Extension	17,936,722	17,936,722	18,403,077	466,355	18,881,557	478,480
ISU - Leopold Center	397,417	397,417	407,750	10,333	418,352	10,602
ISU - Livestock Disease Research	172,845	172,845	177,338	4,493	181,949	4,611
University of Northern Iowa - General	74,734,586	81,113,859	87,222,819	6,108,960	93,490,612	6,267,793
UNI - Recycling and Reuse Center	175,256	175,256	179,813	4,557	184,488	4,675
UNI - Math and Science Collaborative	1,734,656	4,700,000	4,700,000	0	4,822,200	122,200
UNI - Real Estate Education Program	125,302	125,302	128,560	3,258	131,903	3,343
Iowa School for the Deaf	8,679,964	8,853,563	9,119,170	265,607	9,392,745	273,575
Iowa Braille and Sight Saving School	3,618,931	3,691,310	3,802,049	110,739	3,916,110	114,061
ISD/IBS - Tuition and Transportation	11,763	11,763	12,116	353	12,479	363
ISD/IBS - Licensed Classroom Teachers	82,049	82,049	84,510	2,461	87,045	2,535
UI - Entrepreneurship & Economic Growth	0	0	7,000,000	7,000,000	7,000,000	0
BOR - Student Financial Aid	0	0	39,500,000	39,500,000	40,527,000	1,027,000
ISU - Leading the BioEconomy	0	0	7,500,000	7,500,000	7,500,000	0
Total Regents, Board of	\$ 522,035,206	\$ 545,035,206	\$ 617,913,202	\$ 72,877,996	\$ 637,654,016	\$ 19,740,814
Total Education	\$ 811,237,186	\$ 861,022,195	\$ 934,271,274	\$ 73,249,079	\$ 954,902,494	\$ 20,631,220

Health and Human Services General Fund

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
<u>Aging, Dept. on</u>						
Aging, Dept. on						
Aging Programs	\$ 10,302,577	\$ 10,342,086	\$ 10,342,086	\$ 0	\$ 10,342,086	\$ 0
Total Aging, Dept. on	\$ 10,302,577	\$ 10,342,086	\$ 10,342,086	\$ 0	\$ 10,342,086	\$ 0
<u>Public Health, Dept. of</u>						
Public Health, Dept. of						
Addictive Disorders	\$ 23,503,190	\$ 23,863,690	\$ 23,913,690	\$ 50,000	\$ 23,913,690	\$ 0
Healthy Children and Families	2,594,270	2,603,559	2,653,559	50,000	2,653,559	0
Chronic Conditions	3,361,656	3,905,429	4,120,692	215,263	4,120,692	0
Community Capacity	4,235,166	4,869,980	4,894,980	25,000	4,894,980	0
Healthy Aging	7,297,142	7,297,142	7,297,142	0	7,297,142	0
Environmental Hazards	813,777	803,870	803,870	0	803,870	0
Infectious Diseases	1,345,847	1,335,155	1,335,155	0	1,335,155	0
Public Protection	2,776,232	2,779,127	3,267,127	488,000	3,239,127	-28,000
Resource Management	819,554	804,054	2,204,054	1,400,000	2,204,054	0
Vision Screening	100,000	0	0	0	0	0
Iowa Youth Suicide Prevention	0	50,000	0	-50,000	0	0
Total Public Health, Dept. of	\$ 46,846,834	\$ 48,312,006	\$ 50,490,269	\$ 2,178,263	\$ 50,462,269	\$ -28,000

Health and Human Services General Fund

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
Human Services, Dept. of						
Assistance						
Family Investment Program/JOBS	\$ 50,171,027	\$ 48,397,214	\$ 47,897,214	\$ -500,000	\$ 47,897,214	\$ 0
Medical Assistance	903,493,421	914,993,421	1,032,470,780	117,477,359	1,090,362,207	57,891,427
State Supplementary Assistance	16,850,747	15,450,747	16,512,174	1,061,427	16,858,772	346,598
State Children's Health Insurance	32,806,102	36,806,102	43,877,719	7,071,617	49,143,665	5,265,946
Child Care Assistance	53,237,662	62,264,342	67,195,101	4,930,759	70,909,280	3,714,179
Child and Family Services	82,830,163	81,231,561	81,738,194	506,633	81,839,519	101,325
Adoption Subsidy	33,266,591	36,788,576	39,157,985	2,369,409	39,618,672	460,687
Family Support Subsidy	1,167,998	1,096,784	1,092,955	-3,829	1,063,953	-29,002
Connors Training	33,622	33,622	33,622	0	33,622	0
MH/MR/DD State Cases	12,169,482	11,150,820	0	-11,150,820	0	0
MH/DD Community Services	14,211,100	14,211,100	0	-14,211,100	0	0
Volunteer Services	84,660	84,660	84,660	0	84,660	0
MH/DD Growth Factor	54,697,893	74,697,893	0	-74,697,893	0	0
Medical Contracts	0	5,791,994	15,761,250	9,969,256	19,208,123	3,446,873
MH Property Tax Relief	81,199,911	81,199,911	0	-81,199,911	0	0
Non-Medicaid Cost Increases	0	0	1,960,000	1,960,000	24,725,000	22,765,000
IowaCare Program	0	0	8,934,329	8,934,329	8,934,329	0
Mental Health Redesign	0	40,000,000	259,201,434	219,201,434	278,654,511	19,453,077
Total Assistance	\$ 1,336,220,379	\$ 1,424,198,747	\$ 1,615,917,417	\$ 191,718,670	\$ 1,729,333,527	\$ 113,416,110
Toledo Juvenile Home						
Toledo Juvenile Home	\$ 8,258,251	\$ 8,297,765	\$ 8,859,355	\$ 561,590	\$ 8,902,528	\$ 43,173
Eldora Training School						
Eldora Training School	\$ 10,638,677	\$ 10,680,143	\$ 11,256,969	\$ 576,826	\$ 11,315,487	\$ 58,518
Cherokee						
Cherokee MHI	\$ 5,877,308	\$ 5,535,738	\$ 5,954,464	\$ 418,726	\$ 5,954,464	\$ 0
Clarinda						
Clarinda MHI	\$ 6,411,734	\$ 6,442,688	\$ 6,751,868	\$ 309,180	\$ 6,751,868	\$ 0
Independence						
Independence MHI	\$ 10,275,685	\$ 9,738,520	\$ 10,318,778	\$ 580,258	\$ 10,333,644	\$ 14,866
Mt Pleasant						
Mt Pleasant MHI	\$ 944,323	\$ 885,459	\$ 1,366,686	\$ 481,227	\$ 1,366,686	\$ 0

Health and Human Services General Fund

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
Glenwood						
Glenwood Resource Center	\$ 18,507,801	\$ 18,866,116	\$ 20,958,331	\$ 2,092,215	\$ 23,591,544	\$ 2,633,213
Woodward						
Woodward Resource Center	\$ 12,785,658	\$ 13,033,115	\$ 15,453,151	\$ 2,420,036	\$ 17,968,066	\$ 2,514,915
Cherokee CCUSO						
Civil Commitment Unit for Sexual Offenders	\$ 7,550,727	\$ 8,899,686	\$ 11,142,979	\$ 2,243,293	\$ 12,018,289	\$ 875,310
Field Operations						
Child Support Recoveries	\$ 13,119,255	\$ 13,149,541	\$ 14,173,770	\$ 1,024,229	\$ 14,869,919	\$ 696,149
Field Operations	54,789,921	61,636,313	64,816,883	3,180,570	66,255,711	1,438,828
Total Field Operations	<u>\$ 67,909,176</u>	<u>\$ 74,785,854</u>	<u>\$ 78,990,653</u>	<u>\$ 4,204,799</u>	<u>\$ 81,125,630</u>	<u>\$ 2,134,977</u>
General Administration						
General Administration	\$ 14,596,745	\$ 16,100,684	\$ 16,611,455	\$ 510,771	\$ 16,772,001	\$ 160,546
Total Human Services, Dept. of	<u>\$ 1,499,976,464</u>	<u>\$ 1,597,464,515</u>	<u>\$ 1,803,582,106</u>	<u>\$ 206,117,591</u>	<u>\$ 1,925,433,734</u>	<u>\$ 121,851,628</u>
<u>Veterans Affairs, Dept. of</u>						
Veterans Affairs, Department of						
General Administration	\$ 998,832	\$ 1,025,819	\$ 1,093,508	\$ 67,689	\$ 1,094,444	\$ 936
War Orphans Educational Assistance	12,416	12,416	12,416	0	12,416	0
Vets Home Ownership Program	0	1,600,000	1,600,000	0	1,600,000	0
Veterans County Grants	990,000	990,000	990,000	0	990,000	0
Total Veterans Affairs, Department of	<u>\$ 2,001,248</u>	<u>\$ 3,628,235</u>	<u>\$ 3,695,924</u>	<u>\$ 67,689</u>	<u>\$ 3,696,860</u>	<u>\$ 936</u>
Veterans Affairs, Dept. of						
Iowa Veterans Home	\$ 8,952,151	\$ 8,025,714	\$ 8,025,714	\$ 0	\$ 8,025,714	\$ 0
Total Veterans Affairs, Dept. of	<u>\$ 10,953,399</u>	<u>\$ 11,653,949</u>	<u>\$ 11,721,638</u>	<u>\$ 67,689</u>	<u>\$ 11,722,574</u>	<u>\$ 936</u>
Total Health and Human Services	<u><u>\$ 1,568,079,274</u></u>	<u><u>\$ 1,667,772,556</u></u>	<u><u>\$ 1,876,136,099</u></u>	<u><u>\$ 208,363,543</u></u>	<u><u>\$ 1,997,960,663</u></u>	<u><u>\$ 121,824,564</u></u>

Justice System General Fund

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Justice, Department of</u>						
Justice, Dept. of						
General Office A.G.	\$ 7,792,930	\$ 7,792,930	\$ 8,142,930	\$ 350,000	\$ 8,142,930	\$ 0
Victim Assistance Grants	2,876,400	2,876,400	2,876,400	0	2,876,400	0
Legal Services Poverty Grants	1,814,831	1,814,831	2,400,000	585,169	2,400,000	0
Total Justice, Department of	\$ 12,484,161	\$ 12,484,161	\$ 13,419,330	\$ 935,169	\$ 13,419,330	\$ 0
<u>Civil Rights Commission</u>						
Civil Rights Commission						
Civil Rights Commission	\$ 1,297,069	\$ 1,297,069	\$ 1,297,069	\$ 0	\$ 1,297,069	\$ 0
Total Civil Rights Commission	\$ 1,297,069	\$ 1,297,069	\$ 1,297,069	\$ 0	\$ 1,297,069	\$ 0
<u>Corrections, Dept. of</u>						
Fort Madison						
Ft. Madison Institution	\$ 42,292,031	\$ 42,686,899	\$ 51,954,137	\$ 9,267,238	\$ 54,428,274	\$ 2,474,137
Anamosa						
Anamosa Institution	\$ 32,168,148	\$ 32,920,521	\$ 33,890,439	\$ 969,918	\$ 33,890,439	\$ 0
Oakdale						
Oakdale Institution	\$ 56,589,899	\$ 57,950,613	\$ 58,613,673	\$ 663,060	\$ 59,050,256	\$ 436,583
Newton						
Newton Institution	\$ 26,601,701	\$ 27,127,290	\$ 27,412,000	\$ 284,710	\$ 27,710,402	\$ 298,402
Mt Pleasant						
Mt. Pleasant Inst.	\$ 26,321,902	\$ 26,751,707	\$ 27,372,902	\$ 621,195	\$ 27,372,902	\$ 0
Rockwell City						
Rockwell City Institution	\$ 9,403,464	\$ 9,671,148	\$ 9,836,698	\$ 165,550	\$ 9,944,450	\$ 107,752
Clarinda						
Clarinda Institution	\$ 24,826,905	\$ 25,241,616	\$ 26,896,230	\$ 1,654,614	\$ 26,896,230	\$ 0
Mitchellville						
Mitchellville Institution	\$ 15,832,339	\$ 16,341,725	\$ 26,894,002	\$ 10,552,277	\$ 29,368,779	\$ 2,474,777
Fort Dodge						
Ft. Dodge Institution	\$ 29,259,196	\$ 29,865,232	\$ 30,220,808	\$ 355,576	\$ 30,448,686	\$ 227,878

Justice System General Fund

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
Central Office						
Corrections Administration	\$ 5,181,582	\$ 5,081,582	\$ 5,966,893	\$ 885,311	\$ 6,319,215	\$ 352,322
County Confinement	1,075,092	1,075,092	1,075,092	0	1,075,092	0
Federal Prisoners/Contractual	484,411	484,411	484,411	0	484,411	0
Corrections Education	2,308,109	2,358,109	3,108,109	750,000	3,858,109	750,000
Iowa Corrections Offender Network	424,364	424,364	424,364	0	424,364	0
Mental Health/Substance Abuse	22,319	22,319	22,319	0	22,319	0
Hepatitis Treatment And Education	167,881	167,881	167,881	0	167,881	0
Total Central Office	\$ 9,663,758	\$ 9,613,758	\$ 11,249,069	\$ 1,635,311	\$ 12,351,391	\$ 1,102,322
CBC District 1						
CBC District I	\$ 12,658,089	\$ 12,958,763	\$ 15,352,689	\$ 2,393,926	\$ 16,130,201	\$ 777,512
CBC District 2						
CBC District II	\$ 10,467,800	\$ 10,870,425	\$ 11,648,989	\$ 778,564	\$ 11,934,734	\$ 285,745
CBC District 3						
CBC District III	\$ 5,952,381	\$ 6,238,455	\$ 7,305,080	\$ 1,066,625	\$ 7,305,080	\$ 0
CBC District 4						
CBC District IV	\$ 5,416,853	\$ 5,495,309	\$ 5,611,317	\$ 116,008	\$ 5,668,466	\$ 57,149
CBC District 5						
CBC District V	\$ 18,897,467	\$ 19,375,428	\$ 21,097,894	\$ 1,722,466	\$ 21,840,831	\$ 742,937
CBC District 6						
CBC District VI	\$ 13,712,506	\$ 14,095,408	\$ 15,623,738	\$ 1,528,330	\$ 16,164,358	\$ 540,620
CBC District 7						
CBC District VII	\$ 6,716,588	\$ 6,895,634	\$ 7,858,872	\$ 963,238	\$ 8,109,876	\$ 251,004
CBC District 8						
CBC District VIII	\$ 7,372,419	\$ 7,518,935	\$ 8,767,825	\$ 1,248,890	\$ 8,969,604	\$ 201,779
Total Corrections, Dept. of	\$ 354,153,446	\$ 361,618,866	\$ 397,606,362	\$ 35,987,496	\$ 407,584,959	\$ 9,978,597
<u>Inspections & Appeals, Dept. of</u>						
Public Defender						
Public Defender	\$ 25,083,182	\$ 25,862,182	\$ 25,862,182	\$ 0	\$ 25,862,182	\$ 0
Indigent Defense Appropriation	30,680,929	29,901,929	29,901,929	0	29,901,929	0
Total Inspections & Appeals, Dept. of	\$ 55,764,111	\$ 55,764,111	\$ 55,764,111	\$ 0	\$ 55,764,111	\$ 0

Justice System General Fund

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
<u>Judicial Branch</u>						
Judicial Branch	\$ 154,111,822	\$ 158,911,822	\$ 164,599,367	\$ 5,687,545	\$ 169,743,963	\$ 5,144,596
Judicial Branch Jury & Witness	2,300,000	3,100,000	3,100,000	0	3,100,000	0
Total Judicial Branch	\$ 156,411,822	\$ 162,011,822	\$ 167,699,367	\$ 5,687,545	\$ 172,843,963	\$ 5,144,596
<u>Iowa Law Enforcement Academy</u>						
Iowa Law Enforcement Academy Law Enforcement Academy	\$ 868,698	\$ 968,698	\$ 994,698	\$ 26,000	\$ 994,698	\$ 0
Total Iowa Law Enforcement Academy	\$ 868,698	\$ 968,698	\$ 994,698	\$ 26,000	\$ 994,698	\$ 0
<u>Parole, Board of</u>						
Parole Board Parole Board	\$ 1,053,835	\$ 1,203,835	\$ 1,203,835	\$ 0	\$ 1,203,835	\$ 0
Total Parole, Board of	\$ 1,053,835	\$ 1,203,835	\$ 1,203,835	\$ 0	\$ 1,203,835	\$ 0
<u>Public Defense, Dept. of</u>						
Public Defense, Dept. of Public Defense, Department of	\$ 5,527,042	\$ 5,527,042	\$ 5,527,042	\$ 0	\$ 5,527,042	\$ 0
Emergency Management Division Homeland Security & Emer. Mgmt.	\$ 1,836,877	\$ 1,836,877	\$ 1,836,877	\$ 0	\$ 1,836,877	\$ 0
Total Public Defense, Dept. of	\$ 7,363,919	\$ 7,363,919	\$ 7,363,919	\$ 0	\$ 7,363,919	\$ 0

Justice System General Fund

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
Public Safety, Department of						
Public Safety, Dept. of						
Public Safety Administration	\$ 4,007,075	\$ 4,007,075	\$ 4,007,075	\$ 0	\$ 4,007,075	\$ 0
Public Safety DCI	12,533,931	12,533,931	12,703,931	170,000	12,703,931	0
DCI - Crime Lab Equipment/Training	302,345	302,345	302,345	0	302,345	0
Narcotics Enforcement	6,429,884	6,429,884	6,583,273	153,389	6,583,273	0
Public Safety Undercover Funds	109,042	109,042	109,042	0	109,042	0
DPS Fire Marshal	4,298,707	4,298,707	4,360,041	61,334	4,360,041	0
Iowa State Patrol	51,903,233	53,493,490	54,688,279	1,194,789	54,688,279	0
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0	279,517	0
Fire Fighter Training	725,520	725,520	725,520	0	725,520	0
Interoperable Communications Sys Board	0	48,000	0	-48,000	0	0
Total Public Safety, Department of	\$ 80,589,254	\$ 82,227,511	\$ 83,759,023	\$ 1,531,512	\$ 83,759,023	\$ 0
Total Justice System	\$ 669,986,315	\$ 684,939,992	\$ 729,107,714	\$ 44,167,722	\$ 744,230,907	\$ 15,123,193

Unassigned Standings

General Fund

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Administrative Services, Dept. of</u>						
Administrative Services						
Volunteer EMS Provider Death Benefit	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State Accounting Trust Accounts						
Federal Cash Management - Standing	\$ 9,944	\$ 356,587	\$ 356,587	\$ 0	\$ 356,587	\$ 0
Unemployment Compensation - Standing	609,923	440,371	440,371	0	440,371	0
Municipal Fire & Police Retirement	750,000	0	0	0	0	0
Total State Accounting Trust Accounts	\$ 1,369,867	\$ 796,958	\$ 796,958	\$ 0	\$ 796,958	\$ 0
Total Administrative Services, Dept. of	\$ 1,469,867	\$ 796,958	\$ 796,958	\$ 0	\$ 796,958	\$ 0
<u>Corrections, Dept. of</u>						
Central Office						
State Cases Court Costs	\$ 0	\$ 59,733	\$ 59,733	\$ 0	\$ 59,733	\$ 0
Total Corrections, Dept. of	\$ 0	\$ 59,733	\$ 59,733	\$ 0	\$ 59,733	\$ 0
<u>Cultural Affairs, Dept. of</u>						
Cultural Affairs, Dept. of						
County Endowment Funding - DCA Grants	\$ 416,702	\$ 416,702	\$ 416,702	\$ 0	\$ 416,702	\$ 0
Total Cultural Affairs, Dept. of	\$ 416,702	\$ 416,702	\$ 416,702	\$ 0	\$ 416,702	\$ 0
<u>Economic Development Authority</u>						
Economic Development Authority						
Tourism Marketing - Adjusted Gross Receipts	\$ 810,306	\$ 810,306	\$ 810,306	\$ 0	\$ 810,306	\$ 0
Total Economic Development Authority	\$ 810,306	\$ 810,306	\$ 810,306	\$ 0	\$ 810,306	\$ 0
<u>Education, Dept. of</u>						
Education, Dept. of						
Child Development	\$ 10,728,891	\$ 10,728,891	\$ 10,728,891	\$ 0	\$ 10,728,891	\$ 0
Sac Fox Settlement Education	100,000	100,000	100,000	0	100,000	0
State Foundation School Aid	2,623,826,586	2,649,200,000	2,660,014,108	10,814,108	2,660,014,108	0
Nonpublic School Transportation	7,060,931	7,060,931	7,060,931	0	7,060,931	0
Total Education, Dept. of	\$ 2,641,716,408	\$ 2,667,089,822	\$ 2,677,903,930	\$ 10,814,108	\$ 2,677,903,930	\$ 0

Unassigned Standings

General Fund

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
<u>Executive Council</u>						
Executive Council						
Court Costs	\$ 545,875	\$ 59,772	\$ 59,772	\$ 0	\$ 59,772	\$ 0
Public Improvements	0	39,848	39,848	0	39,848	0
Drainage Assessment	167,793	20,227	20,227	0	20,227	0
Total Executive Council	\$ 713,669	\$ 119,847	\$ 119,847	\$ 0	\$ 119,847	\$ 0
<u>Legislative Branch</u>						
Legislative Branch						
Legislative Branch	\$ 32,908,253	\$ 34,227,076	\$ 34,227,076	\$ 0	\$ 34,227,076	\$ 0
Total Legislative Branch	\$ 32,908,253	\$ 34,227,076	\$ 34,227,076	\$ 0	\$ 34,227,076	\$ 0
<u>Governor</u>						
Governor's Office						
Interstate Extradition	\$ 0	\$ 3,032	\$ 3,032	\$ 0	\$ 3,032	\$ 0
Total Governor	\$ 0	\$ 3,032	\$ 3,032	\$ 0	\$ 3,032	\$ 0
<u>Public Health, Dept. of</u>						
Public Health, Dept. of						
Congenital & Inherited Disorders Registry	\$ 171,121	\$ 232,500	\$ 232,500	\$ 0	\$ 232,500	\$ 0
Total Public Health, Dept. of	\$ 171,121	\$ 232,500	\$ 232,500	\$ 0	\$ 232,500	\$ 0

Unassigned Standings

General Fund

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
<u>Human Services, Dept. of</u>						
General Administration						
Commission of Inquiry	\$ 1,394	\$ 1,394	\$ 1,394	\$ 0	\$ 1,394	\$ 0
Non Resident Transfers	67	67	67	0	67	0
Non Resident Commitment Mental Illness	142,802	142,802	142,802	0	142,802	0
Total General Administration	\$ 144,263	\$ 144,263	\$ 144,263	\$ 0	\$ 144,263	\$ 0
Assistance						
Child Abuse Prevention	\$ 197,067	\$ 232,500	\$ 232,500	\$ 0	\$ 232,500	\$ 0
Total Human Services, Dept. of	\$ 341,330	\$ 376,763	\$ 376,763	\$ 0	\$ 376,763	\$ 0
<u>Management, Dept. of</u>						
Management, Dept. of						
Special Olympics Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	\$ 50,000	\$ 0
Appeal Board Claims	17,237,894	3,586,307	3,586,307	0	3,586,307	0
Technology Reinvestment Fund Appropriation	0	0	17,500,000	17,500,000	17,500,000	0
Total Management, Dept. of	\$ 17,287,894	\$ 3,636,307	\$ 21,136,307	\$ 17,500,000	\$ 21,136,307	\$ 0
<u>Public Defense, Dept. of</u>						
Public Defense, Dept. of						
Compensation and Expense	\$ 122,316	\$ 344,644	\$ 344,644	\$ 0	\$ 344,644	\$ 0
Total Public Defense, Dept. of	\$ 122,316	\$ 344,644	\$ 344,644	\$ 0	\$ 344,644	\$ 0
<u>Public Safety, Department of</u>						
Public Safety, Dept. of						
DPS-POR Unfunded Liabilities	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Total Public Safety, Department of	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0

Unassigned Standings

General Fund

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
Revenue, Dept. of						
Revenue, Dept. of						
Ag Land Tax Credit - GF	\$ 32,395,131	\$ 39,100,000	\$ 39,100,000	\$ 0	\$ 39,100,000	\$ 0
Homestead Tax Credit Aid - GF	86,188,387	106,983,518	106,983,518	0	106,983,518	0
Elderly & Disabled Tax Credit - GF	24,590,473	24,957,000	24,957,000	0	24,957,000	0
Printing Cigarette Stamps	124,652	124,652	124,652	0	562,500	437,848
Tobacco Reporting Requirements	18,416	18,416	18,416	0	18,416	0
Military Service Tax Refunds	2,285,535	2,400,000	2,400,000	0	2,400,000	0
School Infrastructure Transfer	0	0	0	0	0	0
Total Revenue, Dept. of	\$ 145,602,595	\$ 173,583,586	\$ 173,583,586	\$ 0	\$ 174,021,434	\$ 437,848
Total Unassigned Standings	\$ 2,841,560,460	\$ 2,881,697,276	\$ 2,915,011,384	\$ 33,314,108	\$ 2,915,449,232	\$ 437,848

Summary Data Other Funds

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
Administration and Regulation	\$ 53,825,185	\$ 53,984,067	\$ 51,199,270	\$ -2,784,797	\$ 49,242,770	\$ -1,956,500
Agriculture and Natural Resources	80,828,262	82,089,582	84,489,582	2,400,000	86,489,582	2,000,000
Economic Development	9,455,344	6,260,084	6,260,084	0	6,260,084	0
Health and Human Services	366,866,739	355,156,930	340,088,153	-15,068,777	338,738,153	-1,350,000
Justice System	13,471,872	14,034,171	14,034,171	0	14,034,171	0
Transportation, Infrastructure, and Capitals	486,842,741	551,528,837	780,009,053	228,480,216	773,393,648	-6,615,405
Unassigned Standings	<u>26,313,820</u>	<u>29,683,749</u>	<u>29,683,749</u>	<u>0</u>	<u>29,683,749</u>	<u>0</u>
Grand Total	<u>\$ 1,037,603,963</u>	<u>\$ 1,092,737,420</u>	<u>\$ 1,305,764,062</u>	<u>\$ 213,026,642</u>	<u>\$ 1,297,842,157</u>	<u>\$ -7,921,905</u>

Notes:

The columns in Unassigned Standings have been adjusted in order to avoid double counting for the following:

- 1) FY 2012 - the transfer from the Rebuild Iowa Infrastructure Fund to the Technology Reinvestment Fund
- 2) FY 2013 - the transfer from the Economic Emergency Fund to the Rebuild Iowa Infrastructure Fund
- 3) FY 2013 - the transfer from the Mortgage Servicing Settlement Fund to the Rebuild Iowa Infrastructure Fund
- 4) FY 2012 thru FY 2015 - the transfers from the Rebuild Iowa Infrastructure Fund to the Environment First Fund

The Legislative Services Agency publishes *Budget Unit Fiscal Topics* that discuss the purpose of particular appropriations and programs. If a publication is available, it has been hyperlinked in the title of the appropriation. The titles with underline are the ones linked.

Administration and Regulation

Other Funds

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
<u>Administrative Services, Dept. of</u>						
State Accounting Trust Accounts						
Military Pay Differential - CRF	\$ 0	\$ 0	\$ 70,203	\$ 70,203	\$ 70,203	\$ 0
Total Administrative Services, Dept. of	\$ 0	\$ 0	\$ 70,203	\$ 70,203	\$ 70,203	\$ 0
<u>Commerce, Dept. of</u>						
Banking Division						
Banking Division - CMRF	\$ 8,851,670	\$ 9,098,170	\$ 9,098,170	\$ 0	\$ 9,098,170	\$ 0
Credit Union Division						
Credit Union Division - CMRF	\$ 1,727,995	\$ 1,792,995	\$ 1,792,995	\$ 0	\$ 1,792,995	\$ 0
Insurance Division						
Insurance Division - CMRF	\$ 4,983,244	\$ 4,983,244	\$ 5,003,244	\$ 20,000	\$ 5,046,744	\$ 43,500
Utilities Division						
Utilities Division - CMRF	\$ 8,173,069	\$ 8,173,069	\$ 8,173,069	\$ 0	\$ 8,173,069	\$ 0
Professional Licensing and Reg.						
Field Auditor - Housing Impr. Fund	\$ 62,317	\$ 62,317	\$ 62,317	\$ 0	\$ 62,317	\$ 0
Total Commerce, Dept. of	\$ 23,798,295	\$ 24,109,795	\$ 24,129,795	\$ 20,000	\$ 24,173,295	\$ 43,500
<u>Inspections & Appeals, Dept. of</u>						
Inspections and Appeals, Dept. of						
Medicaid Fraud - Health Facilities	\$ 650,000	\$ 286,661	\$ 0	\$ -286,661	\$ 0	\$ 0
Medicaid Fraud - EBT Investigations	119,070	119,070	0	-119,070	0	0
Medicaid Fraud - Dependent Adult	885,262	885,262	0	-885,262	0	0
Medicaid Fraud - Boarding Homes	119,480	119,480	0	-119,480	0	0
DIA - Med Fraud - Dependent Adult Abuse	250,000	250,000	0	-250,000	0	0
DIA - RUTF	1,623,897	1,623,897	1,623,897	0	1,623,897	0
Medicaid Fraud - Assisted Living	1,339,527	1,339,527	0	-1,339,527	0	0
Total Inspections and Appeals, Dept. of	\$ 4,987,236	\$ 4,623,897	\$ 1,623,897	\$ -3,000,000	\$ 1,623,897	\$ 0

Administration and Regulation

Other Funds

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
Racing Commission						
Pari-Mutuel Regulation Fund	\$ 2,628,519	\$ 3,062,765	\$ 3,062,765	\$ 0	\$ 3,062,765	\$ 0
Riverboat Regulation Fund	3,194,244	3,045,719	3,170,719	125,000	3,170,719	0
Total Racing Commission	\$ 5,822,763	\$ 6,108,484	\$ 6,233,484	\$ 125,000	\$ 6,233,484	\$ 0
Total Inspections & Appeals, Dept. of	\$ 10,809,999	\$ 10,732,381	\$ 7,857,381	\$ -2,875,000	\$ 7,857,381	\$ 0
<u>Management, Dept. of</u>						
Management, Dept. of						
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0	\$ 56,000	\$ 0
Total Management, Dept. of	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0	\$ 56,000	\$ 0
<u>Revenue, Dept. of</u>						
Revenue, Dept. of						
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0	\$ 1,305,775	\$ 0
Total Revenue, Dept. of	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0	\$ 1,305,775	\$ 0
<u>Secretary of State</u>						
Secretary of State						
Redistricting-lowAccess	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Secretary of State	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Treasurer of State</u>						
Treasurer of State						
I-3 Expenses - RUTF	\$ 93,148	\$ 93,148	\$ 93,148	\$ 0	\$ 93,148	\$ 0
Total Treasurer of State	\$ 93,148	\$ 93,148	\$ 93,148	\$ 0	\$ 93,148	\$ 0
<u>IPERS Administration</u>						
IPERS Administration						
IPERS Administration	\$ 17,686,968	\$ 17,686,968	\$ 17,686,968	\$ 0	\$ 15,686,968	\$ -2,000,000
Total IPERS Administration	\$ 17,686,968	\$ 17,686,968	\$ 17,686,968	\$ 0	\$ 15,686,968	\$ -2,000,000
Total Administration and Regulation	\$ 53,825,185	\$ 53,984,067	\$ 51,199,270	\$ -2,784,797	\$ 49,242,770	\$ -1,956,500

Agriculture and Natural Resources

Other Funds

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Agriculture and Land Stewardship</u>						
Agriculture and Land Stewardship						
Native Horse & Dog Prog-Unclaimed Winnings	\$ 305,516	\$ 305,516	\$ 305,516	\$ 0	\$ 305,516	\$ 0
Motor Fuel Inspection - RFIF	500,000	500,000	500,000	0	500,000	0
Conservation Reserve Enhance - EFF	1,000,000	1,000,000	1,000,000	0	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0	900,000	0
Farm Management Demo - EFF	625,000	625,000	625,000	0	625,000	0
Agricultural Drainage Wells - EFF	0	550,000	550,000	0	550,000	0
Soil & Water Conservation - EFF	2,000,000	2,550,000	2,550,000	0	2,550,000	0
Conservation Reserve Prog - EFF	1,000,000	1,000,000	1,000,000	0	1,000,000	0
Cost Share - EFF	6,300,000	6,650,000	6,650,000	0	6,650,000	0
Fuel Inspection - UST	250,000	250,000	250,000	0	250,000	0
Iowa FFA Foundation - EFF	25,000	0	0	0	0	0
Local Food & Farm Program - EFF	75,000	0	0	0	0	0
Agricultural Drainage Wells - RIIF	0	1,000,000	1,000,000	0	1,000,000	0
Water Quality Nutrient Mgmt - EFF	0	0	2,400,000	2,400,000	4,400,000	2,000,000
Total Agriculture and Land Stewardship	\$ 12,980,516	\$ 15,330,516	\$ 17,730,516	\$ 2,400,000	\$ 19,730,516	\$ 2,000,000
Loess Hills Dev. and Conservation						
Loess Hills - EFF	\$ 475,000	\$ 525,000	\$ 525,000	\$ 0	\$ 525,000	\$ 0
Total Agriculture and Land Stewardship	\$ 13,455,516	\$ 15,855,516	\$ 18,255,516	\$ 2,400,000	\$ 20,255,516	\$ 2,000,000

Agriculture and Natural Resources

Other Funds

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Natural Resources, Dept. of</u>						
Natural Resources						
Fish & Game- DNR Admin Expenses	\$ 39,951,171	\$ 41,078,234	\$ 41,078,234	\$ 0	\$ 41,078,234	\$ 0
GWF - Storage Tanks Study	100,303	100,303	100,303	0	100,303	0
GWF - Household Hazardous Waste	447,324	447,324	447,324	0	447,324	0
GWF - Well Testing Admin 2%	62,461	62,461	62,461	0	62,461	0
GWF - Groundwater Monitoring	1,686,751	1,686,751	1,686,751	0	1,686,751	0
GWF - Landfill Alternatives	618,993	618,993	618,993	0	618,993	0
GWF - Waste Reduction and Assistance	192,500	192,500	192,500	0	192,500	0
GWF - Solid Waste Authorization	50,000	50,000	50,000	0	50,000	0
GWF - Geographic Information System	297,500	297,500	297,500	0	297,500	0
Snowmobile Registration Fees	100,000	100,000	100,000	0	100,000	0
Administration Match - UST	200,000	200,000	200,000	0	200,000	0
Technical Tank Review - UST	200,000	200,000	200,000	0	200,000	0
Total Natural Resources, Dept. of	\$ 43,907,003	\$ 45,034,066	\$ 45,034,066	\$ 0	\$ 45,034,066	\$ 0
<u>Natural Resources Capital</u>						
Natural Resources Capital						
Volunteers and Keepers of Land - EFF	\$ 100,000	\$ 100,000	\$ 100,000	\$ 0	\$ 100,000	\$ 0
Park Operations & Maintenance - EFF	3,210,000	3,710,000	3,710,000	0	3,710,000	0
Forestry Health Management - EFF	100,000	0	0	0	0	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0	500,000	0
Animal Feeding Operations - EFF	420,000	620,000	620,000	0	620,000	0
Air Quality Monitoring-Ambient - EFF	425,000	425,000	425,000	0	425,000	0
Water Quantity - EFF	495,000	495,000	495,000	0	495,000	0
Geological and Water Survey - EFF	200,000	200,000	200,000	0	200,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0	12,000,000	0
Missouri River Flooding Repair - EEF	2,865,743	0	0	0	0	0
Total Natural Resources Capital	\$ 23,465,743	\$ 21,200,000	\$ 21,200,000	\$ 0	\$ 21,200,000	\$ 0
Total Agriculture and Natural Resources	\$ 80,828,262	\$ 82,089,582	\$ 84,489,582	\$ 2,400,000	\$ 86,489,582	\$ 2,000,000

Economic Development Other Funds

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
<u>Economic Development Authority</u>						
Economic Development Authority Workforce Development Fund	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 0	\$ 4,000,000	\$ 0
Total Economic Development Authority	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 0	\$ 4,000,000	\$ 0
<u>Iowa Workforce Development</u>						
Iowa Workforce Development						
Field Offices - Spec Cont Fund	\$ 1,217,084	\$ 1,627,084	\$ 1,627,084	\$ 0	\$ 1,627,084	\$ 0
Field Offices - UI Reserve Interest	4,238,260	633,000	633,000	0	633,000	0
Total Iowa Workforce Development	\$ 5,455,344	\$ 2,260,084	\$ 2,260,084	\$ 0	\$ 2,260,084	\$ 0
Total Economic Development	\$ 9,455,344	\$ 6,260,084	\$ 6,260,084	\$ 0	\$ 6,260,084	\$ 0

Health and Human Services Other Funds

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Human Services, Dept. of</u>						
Assistance						
Medical Assistance - HCTF	\$ 106,363,275	\$ 106,046,400	\$ 106,046,400	\$ 0	\$ 106,046,400	\$ 0
Medical Contracts-Pharm Settlement - PhSA	10,907,457	4,805,804	1,350,000	-3,455,804	0	-1,350,000
Broadlawns Hospital - ICA	65,000,000	71,000,000	71,000,000	0	71,000,000	0
Regional Provider Network - ICA	3,472,176	4,986,366	4,986,366	0	4,986,366	0
Nonparticipating Providers - NPPR	2,000,000	2,000,000	2,000,000	0	2,000,000	0
Medical Information Hotline - HCTA	100,000	100,000	0	-100,000	0	0
Health Partnership Activities - HCTA	600,000	600,000	0	-600,000	0	0
Audits, Performance Eval., Studies - HCTA	125,000	125,000	0	-125,000	0	0
IowaCare Admin. Costs - HCTA	1,132,412	1,132,412	0	-1,132,412	0	0
Dental Home for Children - HCTA	1,000,000	1,000,000	0	-1,000,000	0	0
MH/DD Workforce Development - HCTA	50,000	50,000	0	-50,000	0	0
Medical Contracts - HCTA	2,000,000	2,400,000	0	-2,400,000	0	0
Broadlawns Admin - HCTA	290,000	540,000	0	-540,000	0	0
Medical Assistance - QATF	29,000,000	26,500,000	28,788,917	2,288,917	28,788,917	0
Medical Assistance-HHCA	39,223,800	33,898,400	33,876,000	-22,400	33,856,000	-20,000
Nonparticipating Provider Reimb Fund-HHCA	776,200	801,600	824,000	22,400	844,000	20,000
Electronic Medical Records - HCTA	100,000	100,000	0	-100,000	0	0
Medical Assistance - HCTA	1,956,245	6,872,920	0	-6,872,920	0	0
Care Coordination - ICA	500,000	500,000	500,000	0	500,000	0
Lab Test & Radiology Pool - ICA	1,500,000	1,500,000	1,500,000	0	1,500,000	0
Uniform Cost Report - HCTA	150,000	150,000	0	-150,000	0	0
Health Care Access Council - HCTA	134,214	134,214	0	-134,214	0	0
Accountable Care Pilot - HCTA	100,000	100,000	0	-100,000	0	0
DPH Transfer e-Health - HCTA	363,987	363,987	0	-363,987	0	0
DPH Transfer Medical Home - HCTA	233,357	233,357	0	-233,357	0	0
Total Human Services, Dept. of	\$ 267,078,123	\$ 265,940,460	\$ 250,871,683	\$ -15,068,777	\$ 249,521,683	\$ -1,350,000
<u>Regents, Board of</u>						
Regents, Board of						
UI - UIHC IowaCares Program - ICA	\$ 27,284,584	\$ 27,284,584	\$ 27,284,584	\$ 0	\$ 27,284,584	\$ 0
UI - UIHC IowaCares Expansion Pop - ICA	56,226,279	45,654,133	45,654,133	0	45,654,133	0
UI - UIHC IowaCares Physicians - ICA	16,277,753	16,277,753	16,277,753	0	16,277,753	0
Total Regents, Board of	\$ 99,788,616	\$ 89,216,470	\$ 89,216,470	\$ 0	\$ 89,216,470	\$ 0
Total Health and Human Services	\$ 366,866,739	\$ 355,156,930	\$ 340,088,153	\$ -15,068,777	\$ 338,738,153	\$ -1,350,000

Justice System

Other Funds

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
<u>Justice, Department of</u>						
Consumer Advocate						
Consumer Advocate - CMRF	\$ 3,136,163	\$ 3,136,163	\$ 3,136,163	\$ 0	\$ 3,136,163	\$ 0
Total Justice, Department of	<u>\$ 3,136,163</u>	<u>\$ 3,136,163</u>	<u>\$ 3,136,163</u>	<u>\$ 0</u>	<u>\$ 3,136,163</u>	<u>\$ 0</u>
<u>Public Safety, Department of</u>						
Public Safety, Dept. of						
DPS Gaming Enforcement - GEF	\$ 10,335,709	\$ 10,898,008	\$ 10,898,008	\$ 0	\$ 10,898,008	\$ 0
Total Public Safety, Department of	<u>\$ 10,335,709</u>	<u>\$ 10,898,008</u>	<u>\$ 10,898,008</u>	<u>\$ 0</u>	<u>\$ 10,898,008</u>	<u>\$ 0</u>
Total Justice System	<u><u>\$ 13,471,872</u></u>	<u><u>\$ 14,034,171</u></u>	<u><u>\$ 14,034,171</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 14,034,171</u></u>	<u><u>\$ 0</u></u>

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Administrative Services - Capitals</u>						
Administrative Services - Capitals						
Complex Utility Tunnels Imprv-RIF	\$ 0	\$ 0	\$ 1,900,000	\$ 1,900,000	\$ 6,529,500	\$ 4,629,500
Sidewalk & Parking Lot Repairs-RIF	0	0	3,865,000	3,865,000	1,800,000	-2,065,000
Capitol Interior/Exterior - RIF	0	0	2,200,000	2,200,000	2,500,000	300,000
Wallace Building - RIF	0	0	3,900,000	3,900,000	46,800,000	42,900,000
DHS - Toledo RIF	0	500,000	0	-500,000	0	0
Hoover Security/Fire Walls-RIF	0	0	262,600	262,600	0	-262,600
Central Energy Plant/Facilities Mgmt - RIF	0	0	600,000	600,000	1,700,000	1,100,000
Leases/Relocation Assistance-RIF	0	0	1,800,000	1,800,000	1,800,000	0
Miller Bldg Renovation-RIF	0	0	201,000	201,000	0	-201,000
Routine Maintenance - RIF	0	0	20,000,000	20,000,000	20,000,000	0
Major Maintenance-RIF	0	10,250,000	0	-10,250,000	0	0
ITE Pooled Technology- TRF	1,643,728	0	0	0	0	0
Lucas Bldg SOS Office Security - RIF	45,000	0	0	0	0	0
Historical Building Repairs - RIF	1,200,000	0	2,352,680	2,352,680	625,000	-1,727,680
Major Maintenance - RBC	500,000	0	0	0	0	0
Major Maintenance - RBC2	2,020,000	0	0	0	0	0
Major Maintenance - RIF	0	0	31,000,000	31,000,000	30,000,000	-1,000,000
Security Door Upgrades Complex Bldgs - RIF	0	0	136,400	136,400	0	-136,400
Hoover UST Removal - RIF	0	0	20,000	20,000	0	-20,000
Total Administrative Services - Capitals	\$ 5,408,728	\$ 10,750,000	\$ 68,237,680	\$ 57,487,680	\$ 111,754,500	\$ 43,516,820
<u>Blind Capitals, Dept. for the</u>						
Dept. for the Blind Capitals						
Replace Air Handlers and Improvements - RIF	\$ 1,065,674	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Blind Capitals, Dept. for the	\$ 1,065,674	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Corrections, Dept. of</u>						
Central Office						
Iowa Corrections Offender Network - TRF	\$ 500,000	\$ 500,000	\$ 1,500,000	\$ 1,000,000	\$ 2,500,000	\$ 1,000,000
Total Corrections, Dept. of	\$ 500,000	\$ 500,000	\$ 1,500,000	\$ 1,000,000	\$ 2,500,000	\$ 1,000,000
<u>Corrections Capital</u>						
Corrections Capital						
CBC 2nd Ames 40 Bed Expansion - RIF	\$ 0	\$ 0	\$ 6,402,000	\$ 6,402,000	\$ 6,330,996	\$ -71,004
CBC 8th District 25 Bed Expansion - RIF	0	0	5,058,600	5,058,600	4,168,112	-890,488
Radio Communications Upgrades - TRF	0	3,500,000	0	-3,500,000	0	0
Anamosa Fire Escape/Luster Heights Well - RIF	0	0	3,003,680	3,003,680	0	-3,003,680
Newton Hot Water Loop Repair - RIF	0	425,000	0	-425,000	0	0
Fort Madison FFE and Construction Costs - RC2	0	2,000,000	0	-2,000,000	0	0
ASP Waste Water Treatment - RIF	0	0	1,500,000	1,500,000	0	-1,500,000
Major Maintenance - RIF	0	0	3,000,000	3,000,000	3,000,000	0
Mitchellville Construction and FFE Costs - RIF	14,761,556	14,170,062	26,769,040	12,598,978	0	-26,769,040
Fort Madison Construction and FFE Costs - RIF	5,155,077	16,269,124	3,000,000	-13,269,124	0	-3,000,000
CBC Des Moines Expansion - RIF	0	0	14,046,900	14,046,900	13,386,208	-660,692
Construction Project Management - RIF	4,500,000	1,000,000	200,000	-800,000	0	-200,000
Mitchellville Prison Expansion - RBC	4,430,952	0	0	0	0	0
Total Corrections Capital	\$ 28,847,585	\$ 37,364,186	\$ 62,980,220	\$ 25,616,034	\$ 26,885,316	\$ -36,094,904
<u>Cultural Affairs, Dept. of</u>						
Cultural Affairs, Dept. of						
Grout Museum District Oral History Exhibit - TRF	\$ 0	\$ 150,000	\$ 129,450	\$ -20,550	\$ 0	\$ -129,450
Great Places Infrastructure Grants - RIF	1,000,000	1,000,000	5,000,000	4,000,000	5,000,000	0
Historical Bldg/Museum Renovation - RIF	0	1,450,000	51,000,000	49,550,000	50,000,000	-1,000,000
Total Cultural Affairs, Dept. of	\$ 1,000,000	\$ 2,600,000	\$ 56,129,450	\$ 53,529,450	\$ 55,000,000	\$ -1,129,450

Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Economic Development Authority</u>						
Economic Development Authority						
ACE Infrastructure Comm Colleges	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Regional Sports Authorities - RIIF	500,000	500,000	500,000	0	500,000	0
World Food Prize Borlaug/Ruan Scholar - RIIF	100,000	100,000	100,000	0	100,000	0
Community Attraction and Tourism - RBC2	2,020,000	0	0	0	0	0
Community Attraction & Tourism Grants - RIIF	5,300,000	5,000,000	5,000,000	0	0	-5,000,000
Grow Iowa Values Fund - RIIF	15,000,000	0	0	0	0	0
Camp Sunnyside Cabins - RIIF	250,000	125,000	0	-125,000	0	0
Fort Des Moines Museum Renovation - RIIF	0	100,000	0	-100,000	0	0
High Quality Jobs Program - RIIF	0	15,000,000	15,000,000	0	15,000,000	0
Total Economic Development Authority	\$ 28,170,000	\$ 20,825,000	\$ 20,600,000	\$ -225,000	\$ 15,600,000	\$ -5,000,000
<u>Education, Dept. of</u>						
Education, Dept. of						
ICN Part III Leases & Maintenance - TRF	\$ 2,727,000	\$ 2,727,000	\$ 3,647,000	\$ 920,000	\$ 3,647,000	\$ 0
Statewide Ed Data Warehouse - TRF	600,000	600,000	1,000,000	400,000	1,000,000	0
Total Education, Dept. of	\$ 3,327,000	\$ 3,327,000	\$ 4,647,000	\$ 1,320,000	\$ 4,647,000	\$ 0
<u>Education Capital</u>						
Education Capital						
IPTV Building Purchase - RIIF	\$ 1,255,550	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
IPTV - Inductive Output Tubes - TRF	0	320,000	0	-320,000	0	0
Community Colleges Maint/Bldg Ops - MSSF	0	5,000,000	0	-5,000,000	0	0
Comm College ACE Infrastructure - RIIF	0	6,000,000	0	-6,000,000	0	0
IPTV Transmission/Network Equipment - RIIF	0	0	960,000	960,000	873,250	-86,750
Community College Infrastructure - RIIF	1,000,000	0	0	0	0	0
Total Education Capital	\$ 2,255,550	\$ 11,320,000	\$ 960,000	\$ -10,360,000	\$ 873,250	\$ -86,750
<u>Human Rights, Dept. of</u>						
Human Rights, Department of						
Criminal Justice Info System (CJIS) - TRF	\$ 1,689,307	\$ 1,714,307	\$ 0	\$ -1,714,307	\$ 0	\$ 0
Total Human Rights, Dept. of	\$ 1,689,307	\$ 1,714,307	\$ 0	\$ -1,714,307	\$ 0	\$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Human Services Capital</u>						
Human Services - Capital						
Maintenance Health Safety Loss - RIF	\$ 0	\$ 0	\$ 7,282,017	\$ 7,282,017	\$ 13,619,967	\$ 6,337,950
Maintenance - RIF	0	0	250,000	250,000	1,300,000	1,050,000
ADA Capital - RIF	0	0	415,000	415,000	0	-415,000
Major Projects - RIF	0	0	775,500	775,500	2,883,200	2,107,700
Nursing Facility Const/Improvements - RIF	285,000	250,000	0	-250,000	0	0
Medicaid Technology - TRF	3,494,176	4,120,037	4,815,163	695,126	1,945,684	-2,869,479
Ctrl IA Ctr for Indep Living - TRF	11,000	0	0	0	0	0
Total Human Services Capital	\$ 3,790,176	\$ 4,370,037	\$ 13,537,680	\$ 9,167,643	\$ 19,748,851	\$ 6,211,171
<u>Iowa Tele & Tech Commission</u>						
Iowa Communications Network						
ICN Equipment Replacement - TRF	\$ 2,248,653	\$ 2,198,653	\$ 2,248,653	\$ 50,000	\$ 2,248,653	\$ 0
Total Iowa Tele & Tech Commission	\$ 2,248,653	\$ 2,198,653	\$ 2,248,653	\$ 50,000	\$ 2,248,653	\$ 0
<u>Iowa Finance Authority</u>						
Iowa Finance Authority						
State Housing Trust Fund - RIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0	\$ 3,000,000	\$ 0
Total Iowa Finance Authority	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0	\$ 3,000,000	\$ 0
<u>Judicial Branch</u>						
Judicial Branch						
Electronic Document Mgmt System - TRF	\$ 0	\$ 1,000,000	\$ 3,000,000	\$ 2,000,000	\$ 0	\$ -3,000,000
Total Judicial Branch	\$ 0	\$ 1,000,000	\$ 3,000,000	\$ 2,000,000	\$ 0	\$ -3,000,000
<u>Management, Dept. of</u>						
Management, Dept. of						
Searchable Online Databases - TRF	\$ 50,000	\$ 45,000	\$ 45,000	\$ 0	\$ 45,000	\$ 0
Iowa Grants Mgmt Implementation - TRF	0	125,000	0	-125,000	0	0
Total Management, Dept. of	\$ 50,000	\$ 170,000	\$ 45,000	\$ -125,000	\$ 45,000	\$ 0

Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Natural Resources, Dept. of</u>						
Natural Resources						
Floodplain Mgmt and Dam Safety- RIF	\$ 2,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Natural Resources, Dept. of	\$ 2,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Natural Resources Capital</u>						
Natural Resources Capital						
State Park Infrastructure - RIF	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 5,000,000	\$ 0
Lakes Restoration & Dredging - RIF	5,459,000	6,000,000	6,000,000	0	6,000,000	0
Lake Delhi Improvements - RIF	0	2,500,000	2,500,000	0	0	-2,500,000
Water Trails & Low Head Dam - RIF	0	1,000,000	1,000,000	0	1,000,000	0
Total Natural Resources Capital	\$ 10,459,000	\$ 14,500,000	\$ 14,500,000	\$ 0	\$ 12,000,000	\$ -2,500,000
<u>Public Defense Capital</u>						
Public Defense Capital						
Facility/Armory Maintenance - RIF	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 0	\$ 2,000,000	\$ 0
Muscatine Readiness Center - RIF	100,000	0	0	0	0	0
Statewide Modernization Readiness Ctrs - RIF	1,800,000	2,050,000	2,000,000	-50,000	2,000,000	0
Camp Dodge Infrastructure Upgrades - RIF	1,000,000	610,000	500,000	-110,000	500,000	0
Joint Forces HQ Renovation - RIF	1,000,000	500,000	0	-500,000	0	0
Total Public Defense Capital	\$ 5,900,000	\$ 5,160,000	\$ 4,500,000	\$ -660,000	\$ 4,500,000	\$ 0
<u>Public Safety Capital</u>						
Public Safety Capital						
State Emergency Response Facility -RC2	\$ -2,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Radio Communication Upgrades Mandate - TRF	2,500,000	2,500,000	2,500,000	0	0	-2,500,000
Dubuque Fire Training Simulator - TRF	80,000	0	0	0	0	0
Total Public Safety Capital	\$ 580,000	\$ 2,500,000	\$ 2,500,000	\$ 0	\$ 0	\$ -2,500,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Regents, Board of</u>						
Regents, Board of						
<u>Regents Tuition Replacement - RIIF</u>	\$ 24,305,412	\$ 25,130,412	\$ 27,867,775	\$ 2,737,363	\$ 29,735,423	\$ 1,867,648
UI - Iowa Flood Center - RIIF	1,300,000	0	0	0	0	0
Total Regents, Board of	\$ 25,605,412	\$ 25,130,412	\$ 27,867,775	\$ 2,737,363	\$ 29,735,423	\$ 1,867,648
<u>Regents Capital</u>						
Regents Capital						
Fire Safety and Deferred Maint All Institut - RIIF	\$ 2,000,000	\$ 2,000,000	\$ 75,000,000	\$ 73,000,000	\$ 25,000,000	\$ -50,000,000
ISU - Ag/Biosystems Engineering - RIIF	1,000,000	19,050,000	21,750,000	2,700,000	18,600,000	-3,150,000
UI - Library System Renovation-RIIF	0	0	0	0	6,000,000	6,000,000
UNI Commons Renovation-RIIF	0	0	0	0	6,700,000	6,700,000
UNI Science Bldg Renovation-RIIF	0	0	0	0	2,000,000	2,000,000
UI - Seashore Hall Area - RIIF	0	0	0	0	10,000,000	10,000,000
UI - Dental Science Building - RIIF	1,000,000	10,250,000	9,750,000	-500,000	8,000,000	-1,750,000
UNI - Bartlett Hall - RIIF	1,000,000	7,786,000	10,267,000	2,481,000	1,947,000	-8,320,000
UI - Pharmacy Building Renovation - RIIF	0	0	6,000,000	6,000,000	13,000,000	7,000,000
UNI - Schindler Ed Center Renovation-RIIF	0	0	3,000,000	3,000,000	10,000,000	7,000,000
ISU - Biosciences Building - RIIF	0	0	5,000,000	5,000,000	11,000,000	6,000,000
ISU - Learning/Research Remodel - RIIF	0	0	0	0	5,000,000	5,000,000
ISU - Student Innovation Center - RIIF	0	0	0	0	5,000,000	5,000,000
Innovation/Commerc of Research - RIIF	0	3,000,000	0	-3,000,000	0	0
ISU Research Park Bldg 5 Improve - RIIF	0	1,000,000	0	-1,000,000	0	0
Total Regents Capital	\$ 5,000,000	\$ 43,086,000	\$ 130,767,000	\$ 87,681,000	\$ 122,247,000	\$ -8,520,000
<u>State Fair Authority Capital</u>						
State Fair Authority Capital						
Cultural Center Renovation - RIIF	\$ 0	\$ 250,000	\$ 250,000	\$ 0	\$ 0	\$ -250,000
Total State Fair Authority Capital	\$ 0	\$ 250,000	\$ 250,000	\$ 0	\$ 0	\$ -250,000

Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
Transportation, Dept. of						
Transportation, Dept. of						
Recreational Trails Grants - RIIF	\$ 3,000,000	\$ 3,000,000	\$ 2,500,000	\$ -500,000	\$ 2,500,000	\$ 0
Public Transit Infra Grants - RIIF	1,500,000	1,500,000	1,500,000	0	1,500,000	0
Commercial Aviation Infra Grants - RIIF	1,500,000	1,500,000	1,500,000	0	1,500,000	0
General Aviation Infra Grants-RIIF	750,000	750,000	750,000	0	750,000	0
Railroad Revolving Loan & Grant - RIIF	2,000,000	1,500,000	2,000,000	500,000	2,000,000	0
RUTF-Drivers' Licenses	3,876,000	3,876,000	3,876,000	0	3,876,000	0
RUTF-Operations	6,570,000	6,570,000	6,845,000	275,000	6,845,000	0
RUTF-Planning & Programming	458,000	458,000	414,000	-44,000	414,000	0
RUTF-Motor Vehicle	33,921,000	33,921,000	33,921,000	0	33,921,000	0
RUTF-DAS Personnel & Utility Services	225,000	228,000	215,000	-13,000	215,000	0
RUTF-Unemployment Compensation	7,000	7,000	7,000	0	7,000	0
RUTF-Workers' Compensation	119,000	121,000	114,000	-7,000	114,000	0
RUTF-Indirect Cost Recoveries	78,000	78,000	78,000	0	78,000	0
RUTF-Auditor Reimbursement	67,319	67,319	67,319	0	67,319	0
RUTF-County Treasurers Support	1,406,000	1,406,000	1,406,000	0	1,406,000	0
RUTF-Road/Weather Conditions Info	100,000	100,000	100,000	0	100,000	0
RUTF-Mississippi River Park Comm	40,000	40,000	40,000	0	40,000	0
PRF-Operations	40,076,529	40,607,023	42,051,866	1,444,843	42,051,866	0
PRF-Planning & Programming	8,697,095	8,697,095	7,865,454	-831,641	7,865,454	0
PRF-Highway	230,113,992	232,672,498	232,031,295	-641,203	232,234,295	203,000
PRF-Motor Vehicle	1,413,540	1,413,540	1,413,540	0	1,413,540	0
PRF-DAS Personnel & Utility Services	1,388,000	1,404,000	1,321,000	-83,000	1,321,000	0
PRF-DOT Unemployment	138,000	138,000	138,000	0	138,000	0
PRF-DOT Workers' Compensation	2,846,000	2,889,000	2,743,000	-146,000	2,743,000	0
PRF-Garage Fuel & Waste Mgmt.	800,000	800,000	800,000	0	800,000	0
PRF-Indirect Cost Recoveries	572,000	572,000	572,000	0	572,000	0
PRF-Auditor Reimbursement	415,181	415,181	415,181	0	415,181	0
PRF-Transportation Maps	242,000	80,667	160,000	79,333	242,000	82,000
PRF-Inventory & Equip.	5,366,000	5,366,000	5,366,000	0	5,366,000	0
PRF-Field Facility Deferred Maint.	1,000,000	1,000,000	1,500,000	500,000	1,700,000	200,000
Total Transportation, Dept. of	\$ 348,685,656	\$ 351,177,323	\$ 351,710,655	\$ 533,332	\$ 352,195,655	\$ 485,000

Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Transportation Capitals</u>						
Transportation Capital						
RUTF-Scale/MVD Facilities Maint.	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0	\$ 200,000	\$ 0
RUTF-Scale Replacement	550,000	350,000	280,000	-70,000	0	-280,000
PRF-Utility Improvements	400,000	400,000	400,000	0	400,000	0
PRF-Garage Roofing Projects	200,000	200,000	500,000	300,000	500,000	0
PRF-HVAC Improvements	400,000	200,000	500,000	300,000	700,000	200,000
PRF-Ames Elevator Upgrade	100,000	0	0	0	0	0
PRF-Waste Water Treatment	1,000,000	1,000,000	1,000,000	0	1,000,000	0
PRF-Swea City Garage	2,100,000	0	0	0	0	0
PRF-New Hampton Garage	0	5,200,000	0	-5,200,000	0	0
PRF - Mason City Combined Facility	0	0	6,500,000	6,500,000	0	-6,500,000
PRF - Des Moines North Garage	0	0	0	0	6,353,000	6,353,000
Total Transportation Capitals	\$ 4,950,000	\$ 7,550,000	\$ 9,380,000	\$ 1,830,000	\$ 9,153,000	\$ -227,000
<u>Treasurer of State</u>						
Treasurer of State						
Watershed Improvement Fund - RIIF	\$ 0	\$ 1,000,000	\$ 0	\$ -1,000,000	\$ 0	\$ 0
County Fair Improvements - RIIF	1,060,000	1,060,000	1,060,000	0	1,060,000	0
Total Treasurer of State	\$ 1,060,000	\$ 2,060,000	\$ 1,060,000	\$ -1,000,000	\$ 1,060,000	\$ 0
<u>Veterans Affairs, Dept. of</u>						
Veterans Affairs, Department of						
DVA Fire/Energy/ADA Improvements - RIIF	\$ 0	\$ 0	\$ 137,940	\$ 137,940	\$ 0	\$ -137,940
Veterans Home Ownership Assistance - RIIF	1,000,000	0	0	0	0	0
Total Veterans Affairs, Dept. of	\$ 1,000,000	\$ 0	\$ 137,940	\$ 137,940	\$ 0	\$ -137,940
<u>Veterans Affairs Capitals</u>						
Veterans Affairs Capital						
IVH Generator Emissions and Trans Bldg - RIIF	\$ 250,000	\$ 975,919	\$ 450,000	\$ -525,919	\$ 200,000	\$ -250,000
Total Veterans Affairs Capitals	\$ 250,000	\$ 975,919	\$ 450,000	\$ -525,919	\$ 200,000	\$ -250,000
Total Transportation, Infrastructure, and Capitals	\$ 486,842,741	\$ 551,528,837	\$ 780,009,053	\$ 228,480,216	\$ 773,393,648	\$ -6,615,405

Unassigned Standings

Other Funds

	Actual FY 2012 (1)	Estimated FY 2013 (2)	Dept Request FY 2014 (3)	FY 2014 vs FY 2013 (4)	Dept Request FY 2015 (5)	FY 2015 vs FY 2014 (6)
<u>Economic Development Authority</u>						
Economic Development Authority						
Endow Iowa Admin - County Endw Fund	\$ 70,000	\$ 70,000	\$ 70,000	\$ 0	\$ 70,000	\$ 0
Total Economic Development Authority	\$ 70,000	\$ 70,000	\$ 70,000	\$ 0	\$ 70,000	\$ 0
<u>Executive Council</u>						
Executive Council						
Performance of Duty - EEF	\$ 8,048,731	\$ 28,488,749	\$ 28,488,749	\$ 0	\$ 28,488,749	\$ 0
Total Executive Council	\$ 8,048,731	\$ 28,488,749	\$ 28,488,749	\$ 0	\$ 28,488,749	\$ 0
<u>Human Services, Dept. of</u>						
Assistance						
Mental Health - EEF	\$ 7,200,089	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mental Health Growth Factor	10,000,000	0	0	0	0	0
Total Human Services, Dept. of	\$ 17,200,089	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Management, Dept. of</u>						
Management, Dept. of						
Environment First Fund - RIF	\$ 33,000,000	\$ 35,000,000	\$ 42,000,000	\$ 7,000,000	\$ 42,000,000	\$ 0
Environment First Fund Balance Adj	-33,000,000	-35,000,000	-42,000,000	-7,000,000	-42,000,000	0
Technology Reinvestment Fund - RIF	15,541,000	0	0	0	0	0
Technology Reinvestment Fund Bal Adj	-15,541,000	0	0	0	0	0
Transfer from MSSF to RIF	0	1,000,000	0	-1,000,000	0	0
Transfer from MSSF to RIF Balance Adj	0	-1,000,000	0	1,000,000	0	0
Transfer from EEF to RIF	0	20,000,000	0	-20,000,000	0	0
Transfer from EEF to RIF Balance Adj	0	-20,000,000	0	20,000,000	0	0
Total Management, Dept. of	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Regents, Board of</u>						
Regents, Board of						
ISU -Midwest Grape & Wine Industry -WGTF	\$ 120,000	\$ 250,000	\$ 250,000	\$ 0	\$ 250,000	\$ 0
Total Regents, Board of	\$ 120,000	\$ 250,000	\$ 250,000	\$ 0	\$ 250,000	\$ 0

Unassigned Standings

Other Funds

	Actual FY 2012 <u>(1)</u>	Estimated FY 2013 <u>(2)</u>	Dept Request FY 2014 <u>(3)</u>	FY 2014 vs FY 2013 <u>(4)</u>	Dept Request FY 2015 <u>(5)</u>	FY 2015 vs FY 2014 <u>(6)</u>
<u>Transportation, Dept. of</u>						
Transportation, Dept. of						
RUTF-Personal Delivery of Services	\$ 225,000	\$ 225,000	\$ 225,000	\$ 0	\$ 225,000	\$ 0
RUTF-County Treasurer Equip Standing	650,000	650,000	650,000	0	650,000	0
Total Transportation, Dept. of	\$ 875,000	\$ 875,000	\$ 875,000	\$ 0	\$ 875,000	\$ 0
Total Unassigned Standings	\$ 26,313,820	\$ 29,683,749	\$ 29,683,749	\$ 0	\$ 29,683,749	\$ 0

PROJECTED FY 2014 BUILT-IN AND ANTICIPATED GENERAL FUND EXPENDITURE INCREASES AND DECREASES

The built-in and anticipated expenditure estimates are used to help determine the projected condition of the General Fund budget for the next fiscal year. This budget projection is intended to provide a starting point for the General Assembly to begin making budget decisions during the next legislative session. The estimates reflect the incremental increases over the previous fiscal year's enacted appropriations. The estimates are divided into two categories: built-in expenditures and anticipated expenditures.

Built-in Expenditures

A built-in expenditure is a projected change, compared to the previous year's enacted appropriation that is associated with a standing appropriation established by statute, an entitlement program, or a multiyear appropriation set by statute. Legislative action is required to change or notwithstanding the standing appropriation provisions of the Iowa Code.

Anticipated Expenditures

An anticipated expenditure is a projected increase associated with a cost that a State agency or program will incur in the next budget year, and will likely require additional appropriated funds to cover the increased cost. An anticipated expenditure can also include funds that are needed to replace one-time or time-limited appropriations used in the prior fiscal year to fund a recurring program cost to maintain funding at the prior year level.

FY 2014 Built-in and Anticipated Expenditure Estimates

For FY 2014, the Legislative Services Agency is projecting \$346.5 million in total built-in and anticipated expenditure increases. The FY 2014 projection includes: \$283.8 million in General Fund built-in increases and \$62.7 million in anticipated expenditure increases. The following tables provide an itemized list of the FY 2014 estimates. Additional detail for each of the estimates is also provided. These estimates will likely change between now and January 2013. The LSA will continue to monitor the estimated changes to State programs throughout the 2013 Legislative Session to refine the impact on the FY 2014 budget.

Appendix B – Projected FY 2014 Built-in and Anticipated General Fund Expenditures

State of Iowa		
FY 2014 General Fund Built-in and Anticipated Expenditures		
(Dollars in Millions)		
	LSA	Percent
<u>Built-in Expenditures</u>	<u>Estimate</u>	<u>of Total</u>
1. Human Services - Medical Assistance	\$ 158.0	45.6%
2. Revenue - Homestead Tax Credit	28.8	8.3%
3. DNR - Resource Enhancement and Protection Program	20.0	5.8%
4. Management - Technology Reinvestment Fund	17.5	5.1%
5. Education - Instructional Support Program	14.8	4.3%
6. Human Services - Dental Home for Children	11.0	3.2%
7. Education - K-12 School Foundation Aid	10.9	3.1%
8. Human Services - hawk-i	6.0	1.7%
9. Public Safety - Peace Officer Retirement	5.0	1.4%
10. Management - State Appeal Board Claims	3.4	1.0%
11. Revenue - Elderly and Disabled Tax Credit	3.3	1.0%
12. Education - Nonpublic School Transportation	2.6	0.8%
13. Education - Child Development/At-Risk Program	1.9	0.5%
14. Economic Development - Tourism and Marketing	0.3	0.1%
15. Economic Development - World Food Prize	0.3	0.1%
16. Cultural Affairs - County Endowment Standing	0.1	0.0%
17. Revenue - Military Service Tax Credit	-0.1	0.0%
Subtotal	\$ 283.8	81.9%
<u>Anticipated Expenditure</u>		
18. Corrections - Staff Additional CBC and Prison Beds	\$ 24.1	7.0%
19. Human Services - Mental Health Levy Equalization	18.0	5.2%
20. Human Services - Adoption Subsidy Program	8.3	2.4%
21. Human Services - Child Care Assistance	4.2	1.2%
22. Inspection and Appeals - Medicaid Fraud Fund Replacement	3.0	0.9%
23. Human Services - Child Welfare Programs	2.0	0.6%
24. Corrections – Replace Expiring Federal Grants	1.8	0.5%
25. Public Safety - Vehicle Depreciation	1.6	0.5%
26. Public Safety - Peace Officer Retirement Contribution Increase	0.9	0.3%
27. Human Services - CCUSO	0.8	0.2%
28. Education - Reading Research Program	-2.0	-0.6%
Subtotal	\$ 62.7	18.1%
TOTAL PROJECTED EXPENDITURE CHANGES	\$ 346.5	100.0%

FY 2014 ESTIMATED GENERAL FUND EXPENDITURES

Built-in Increases and Decreases

(Dollars in Millions)

Programs/Appropriation (1)	Description of Programs (2)	Factors (3)	FY 14 Change (4)
<p>1. Human Services – Medical Assistance <i>Standing Unlimited Appropriation</i></p>	<p>Medical Assistance is a state/federal entitlement program that provides medical services to eligible low-income recipients. To qualify for federal funding, the State must reimburse providers for certain mandatory services.</p> <p>The State has the option to provide coverage of additional services and can elect to expand coverage to optional eligibility groups. Iowa is currently covering most of the optional services and optional eligibility groups that qualify for federal matching funds. The State also has the ability to set the rates it uses to reimburse service providers, within federal guidelines.</p>	<p>The increase includes the following:</p> <ul style="list-style-type: none"> • An increase of \$45.0 million to replace the previous year's estimated shortfall. • An increase of \$43.2 million to offset the decline in the Federal Medical Assistance Percentage rate. • An increase of \$14.8 million due to various revenue changes, including replacing one-time funds. • An increase of \$17.5 million to rebase nursing facilities and fund increased bed days. • An increase of \$15.3 million to replace the previous year's carryforward. • An increase of \$22.2 million to fund various increases in utilization and enrollment. 	<p>\$158.0</p>
<p>2. Revenue – Homestead Tax Credit <i>Standing Unlimited Appropriation</i></p>	<p>Provides a property tax credit for residential homeowners.</p>	<ul style="list-style-type: none"> • The projected demand for FY 2014 is \$13.8 million. The FY 2013 appropriation was capped at \$107.0 million. It is assumed the appropriation will not be capped in FY 2014. 	<p>\$28.8</p>
<p>3. DNR – Resource Enhancement and Protection Program <i>Standing Limited Appropriation</i></p>	<p>The Resource Enhancement and Protection (REAP) Program is a long-term integrated effort to use and protect Iowa's natural resources through: acquisition and management of public lands; upgrading public park and preserve facilities; and environmental education, monitoring, and research. Iowa Code section 455A.18 provides a \$20.0 million standing appropriation from the General Fund to the REAP Program. Iowa Code section 455A.19 specifies the distribution of the funds to various State agencies, County Conservation Boards, and cities for projects that will protect and enhance the State's natural resources.</p>	<ul style="list-style-type: none"> • The \$20.0 million standing appropriation for the REAP Program was notwithstanding in FY 2013 and the Program was instead funded at \$12.0 million from the Environment First Fund. • Under current law, the Program will be funded from the General Fund at \$20.0 million for FY 2014. 	<p>\$20.0</p>

Built-in Increases and Decreases

(Dollars in Millions)

Programs/Appropriation (1)	Description of Programs (2)	Factors (3)	FY 14 Change (4)
4. Management – Technology Reinvestment Fund <i>Standing Limited Appropriation</i>	The Technology Reinvestment Fund is a standing limited appropriation from the General Fund to provide for computers, software, and other technology and equipment.	<ul style="list-style-type: none"> For FY 2013, the Technology Reinvestment Fund was funded with a \$20.0 million transfer from the State Wagering Tax revenues in lieu of the General Fund standing appropriation. Under current law, a General Fund appropriation of \$17.5 million is provided for FY 2014. 	\$17.5
5. Education - Instructional Support Program <i>Standing Unlimited Appropriation</i>	Provides additional funding of up to 10.0% of the regular program district cost to be used for general operations. Funding comes from property taxes or a combination of property taxes and income surtax, and from State aid. Iowa Code requires the State aid portion to be capped at \$14.8 million. The Program received no State aid funding in FY 2012 or FY 2013.	<ul style="list-style-type: none"> Funding for the Program in FY 2013 was notwithstanding. Under current law, the \$14.8 million will be restored for FY 2014. 	\$14.8
6. Human Services – Dental Home for Children <i>Standing Unlimited Appropriation</i>	Iowa Code section 249J.14(5) implements a Dental Home for Children Program beginning July 1, 2013. The Dental Home Program provides dental screenings, preventive services, diagnostic services, treatment services, and emergency services. The implementation of this Program has been notwithstanding every year since FY 2011.	<ul style="list-style-type: none"> It is estimated that \$11.0 million will be needed to fund the Program in FY 2014. 	\$11.0

Built-in Increases and Decreases

(Dollars in Millions)

Programs/Appropriation (1)	Description of Programs (2)	Factors (3)	FY 14 Change (4)
7. Education – K-12 School Foundation Aid <i>Standing Unlimited Appropriation</i>	The School Foundation Program establishes limits and controls on local school district spending authority. By formula, the Program determines the amount of State aid and local property tax used in funding the majority of school district budgets. The allowable growth rate for regular school aid and the State categorical supplements have not been established for FY 2014.	Assuming a 0.0% allowable growth rate for FY 2014, funding school aid includes the following: <ul style="list-style-type: none"> • The total General Fund school aid amount is estimated at \$2,660.2 million for FY 2014. • Regular school aid is estimated to total \$2,281.7 million in FY 2014. This includes additional funds from the Secure an Advanced Vision for Education (SAVE) Fund transferred to the Property Tax Equity and Relief (PTER) Fund. • State categorical supplements are estimated to total \$323.1 million in FY 2014. These include the teacher salary supplement, professional development supplement, and the early intervention supplement. • Preschool formula funding is estimated at \$62.7 million for FY 2014. • Of the \$10.9 million State aid increase, \$4.3 million is due to an adjustment in the FY 2013 final total, and \$6.6 million is due to an increase in the FY 2014 amount. NOTE: Enrollment, weighting, and valuation data for FY 2014 is not currently available. The State aid estimate will be revised as updated information is received.	\$10.9
8. Human Services – hawk-i <i>Standing Limited Appropriation</i>	hawk-i is a state/federal program that provides medical and dental insurance to eligible recipients with incomes between 133.0% and 300.0% of the federal poverty level. The Program receives a 72.0% federal match.	<ul style="list-style-type: none"> • An increase of \$3.0 million to maintain the current enrollment and contracts with providers. • An increase of \$1.5 million to fund enrollment growth in the Program. • An increase of \$1.5 million to offset the decline in the Federal Medical Assistance Percentage (FMAP) rate. 	\$6.0

Built-in Increases and Decreases

(Dollars in Millions)

Programs/Appropriation (1)	Description of Programs (2)	Factors (3)	FY 14 Change (4)
9. Public Safety – Peace Officer Retirement <i>Standing Limited Appropriation</i>	House File 2518 (Public Retirement Systems Act) enacted during the 2010 Legislative Session included language beginning July 1, 2012 (FY 2013), requiring a General Fund appropriation of \$5.0 million per year to the PORS Fund until the Fund reaches an 85.0% funded ratio.	<ul style="list-style-type: none"> During the 2012 Legislative Session, the first installment (FY 2013) of the annual \$5.0 million supplemental payment was delayed one year and is scheduled to begin in FY 2014. 	\$5.0
10. Management – State Appeal Board Claims <i>Standing Unlimited Appropriation</i>	The State Appeal Board authorizes claims under Iowa Code chapters 25 and 669 for the payment of bills, fees, refunds, and credits, and State tort claims. Payments for the above claims are made from the appropriation or fund of original certification of the claim. If money is not available in the appropriation or fund, then the payment is made from the State Appeal Board standing appropriation.	<ul style="list-style-type: none"> The amount budgeted for FY 2013 Appeals Board claims is \$3.5 million. The ten-year average of claims is \$12.6 million annually. The FY 2014 estimate assumes total claims of \$7.0 million, an increase of \$3.4 million compared to the FY 2013 budgeted amount. 	\$3.4
11. Revenue – Elderly and Disabled Tax Credit <i>Standing Unlimited Appropriation</i>	Provides a property tax credit and reimbursement of a portion of rent constituting taxes paid for low-income elderly and disabled individuals.	<ul style="list-style-type: none"> Claims for this standing unlimited appropriation are projected to increase in FY 2014. 	\$3.3
12. Education – Nonpublic School Transportation <i>Standing Unlimited Appropriation</i>	Provides for the payment of approved claims of public school districts for transportation services to nonpublic school pupils.	<ul style="list-style-type: none"> The FY 2013 appropriation is capped at \$7.1 million. The appropriation is not capped for FY 2014. The estimated amount of claims for FY 2014 is \$9.7 million, resulting in an increase \$2.6 million. 	\$2.6
13. Education – Child Development (At-Risk) <i>Standing Limited Appropriation</i>	Provides child development services to at-risk three-year-old and four-year-old children. Program specifications are provided in Iowa Code chapter 256A . The appropriation is provided in Iowa Code section 279.51 .	<ul style="list-style-type: none"> The Standing appropriation for FY 2014 totals \$12.6 million. The FY 2013 appropriation is capped at \$10.7 million. The estimated increase of \$1.9 million returns the appropriation to the statutory level. 	\$1.9

Built-in Increases and Decreases

(Dollars in Millions)

Programs/Appropriation (1)	Description of Programs (2)	Factors (3)	FY 14 Change (4)
14. Economic Development – Tourism and Marketing <i>Standing Unlimited Appropriation</i>	Iowa Code section 99F.11(3)(e) appropriates a portion of the State Wagering Tax revenue to the Department of Economic Development for regional tourism marketing.	<ul style="list-style-type: none"> • The estimated annual appropriation for regional tourism marketing is \$1.1 million. • The FY 2013 appropriation was reduced to \$0.8 million. • Under current law, the \$0.3 million will be restored for FY 2014. 	\$0.3
15. Economic Development – World Food Prize <i>Standing Limited Appropriation</i>	Iowa Code section 15.368 (1) appropriates \$1.0 million annually from the General Fund for the World Food Prize Award.	<ul style="list-style-type: none"> • The FY 2013 appropriation of \$1.0 million was reduced to \$0.8 million. Additionally, \$0.1 million was appropriated from the Rebuild Iowa Infrastructure Fund for the Borlaug/Ruan Scholarship Program operated by the World Food Prize. • Under current law, \$1.0 million will be appropriated in FY 2014. 	\$0.3
16. Cultural Affairs - County Endowment Grants <i>Standing Limited Appropriation</i>	Iowa Code section 99F.11(3)(e) appropriates \$520,000 from a portion of the State Wagering Tax revenue. This is a grant program for cities and nonprofit, tax-exempt community organizations for the development of community programs that provide local jobs for Iowa residents and also promote Iowa's historic, ethnic, and cultural heritages.	<ul style="list-style-type: none"> • The FY 2013 appropriation of \$0.5 million was reduced to \$0.4 million. • Under current law, the \$0.1 million will be restored for FY 2014. 	\$0.1
17. Revenue – Military Service Tax Refund <i>Standing Unlimited Appropriation</i>	Provides a property tax exemption for U. S. military veterans.	<ul style="list-style-type: none"> • Claims for this standing unlimited appropriation are projected to decrease in FY 2014. 	\$ -0.1

FY 2014 ESTIMATED GENERAL FUND EXPENDITURES

Anticipated Increases and Decreases

(Dollars in Millions)

Programs/Appropriation (1)	Description of Programs (2)	Factors (3)	FY 14 Change (4)
18. Corrections – Staff Additional Prison and CBC Beds <i>Appropriation</i>	<p>Expansion and funding of Community-Based Correctional (CBC) facilities was previously authorized for the following judicial districts: First (Waterloo), Third (Sioux City), Sixth (Cedar Rapids), Seventh (Davenport), and Eighth (Ottumwa), and prison beds in Fort Madison and Mitchellville.</p> <p>Construction of all of the CBC facilities has been completed. The facilities at Fort Madison and Mitchellville were under construction as of November 2012. The Fort Madison facility is expected to be substantially completed in December 2012. The Mitchellville facility's completion date crosses fiscal years.</p>	<ul style="list-style-type: none"> • Full operating costs for the 177 CBC beds is estimated to be \$4.9 million, with \$4.2 million funded from the State General Fund and \$592,000 generated by offender fees at the local level. • The total increase for the Fort Madison facility is estimated to be \$11.8 million, phased in across FY 2014 (\$9.3 million) and FY 2015 (\$2.5 million). • The total increase for the Mitchellville facility is estimated to be \$14.5 million, phased in across FY 2014 (\$10.6 million), FY 2015 (\$2.5 million), and FY 2016 (\$1.4 million). 	\$24.1
19. Human Services – Mental Health Levy Equalization <i>Appropriation</i>	<p>Provides appropriations to counties for non-Medicaid mental health expenditures. The funds will be distributed so that all counties will have \$47.28 per capita.</p>	<ul style="list-style-type: none"> • This is the amount needed combined with the current county property tax levy so that all counties have the same base revenue amount of \$47.28 per capita. 	\$18.0
20. Human Services – Adoption Subsidy Program <i>Appropriation</i>	<p>The Program is intended to achieve stable and permanent families for children that have been abused or neglected when the rights of the children's parents have been terminated.</p> <p>Iowa Code section 234.38 requires the DHS to base payment rates for this program on 65.0% of the USDA estimate to raise a child in the Midwest.</p>	<ul style="list-style-type: none"> • A shortfall of \$992,000 is projected for FY 2013. To maintain FY 2013 service levels, an increase in funding is needed in FY 2014 to cover the shortfall. • The declining FMAP rate and caseload growth will increase the State cost by \$2.5 million. • Iowa Code section 234.38 will increase the State cost by \$4.7 million. This section has been notwithstanding for many years. 	\$8.3
21. Human Services – Child Care Assistance <i>Appropriation</i>	<p>Child Care Assistance (CCA) is an eligibility-based benefit for payment to an eligible child care provider selected by the parent. The benefit is provided to low-income families to improve family stability, self-sufficiency, and enable parents to be employed or in school.</p> <p>The CCA is not an entitlement program. Waiting lists and disenrollment of participants are allowable.</p>	<ul style="list-style-type: none"> • This increase is due to projected caseload growth and annualization of provider rate increases approved during the 2012 Legislative Session. 	\$4.2

Anticipated Increases and Decreases

(Dollars in Millions)

Programs/Appropriation (1)	Description of Programs (2)	Factors (3)	FY 14 Change (4)
22. Inspection and Appeals – Medicaid Fraud Fund Replacement <i>Appropriation</i>	The Department of Inspections and Appeals has received appropriations from the Medicaid Fraud Fund for ongoing operations.	<ul style="list-style-type: none"> The revenues for this Fund are unstable. For FY 2013, the Governor recommended and the Justice System Appropriations Subcommittee considered shifting the funding to the General Fund. It is assumed agreement will be reached to shift funding in FY 2014. 	\$3.0
23. Human Services – Child Welfare Programs <i>Appropriation</i>	Child welfare programs are services and interventions for children, youth, and families designed to improve safety, permanency, well-being, and community safety. Programs include family and group foster care, child welfare emergency services, emergency juvenile shelter, supervised apartment living, and preparation for adult living. Iowa Code section 234.38 requires the DHS to base payment rates for certain programs on 65.0% of the USDA estimate to raise a child in the Midwest.	<ul style="list-style-type: none"> The declining FMAP rate will increase the State cost by \$280,000. Iowa Code section 234.38 will increase the State cost by \$1.7 million. This section has been notwithstanding for many years. 	\$2.0
24. Corrections – Replace Expiring Federal Grants <i>Appropriation</i>	The CBC District Departments offset General Fund reductions in previous years by successfully applying for federal grants, as well as reducing treatment contracts. Affected programs include drug courts, mental health programs, and substance abuse treatment contracts. All eight CBC District Departments are included in this anticipated loss of federal grants and treatment reductions.	<ul style="list-style-type: none"> These are grants that have been either extended from previous years, or are scheduled to expire at the end of FY 2013. This does not include any potential reductions due to sequestration. Loss of programs and treatment contracts may increase recidivism. 	\$1.8
25. Public Safety – Vehicle Depreciation <i>Appropriation</i>	The Department of Public Safety (DPS) pays into a depreciation accumulation account in the Department of Administrative Services for the purchase of new vehicles. Currently, the replacement cycle for most vehicles within Public Safety is approximately every four years. In the past, the DPS has found it necessary, and has been authorized to use depreciation funds, to offset cost increases for such things as overtime, increased fuel costs, equipment expenditures, and salary increases in years when there was no salary adjustment appropriated.	<ul style="list-style-type: none"> Depreciation funding is spread across all Divisions within the DPS. Depreciation funds were used to resolve FY 2013 budget problems, including salaries, fuel and other support expenditures. 	\$1.6
26. Public Safety – Peace Officer Retirement Contribution Increase <i>Appropriation</i>	For FY 2014, the State contribution rate for the Peace Officer's Retirement (POR) Fund will increase from 27.0% to 29.0%. These increases are funded through the Salary Adjustment Act. In years when there has been no salary adjustment appropriation, the Department has had to absorb the cost increase within the operating budget. The increase is approximately \$885,000.	<ul style="list-style-type: none"> The POR System contribution rates are set in statute. Effective July 1, 2013 (FY 2014), the State contribution will be 29.0%, an increase of 2.0% compared to the previous year, and the member contribution rate will be 10.85%, an increase of 0.5% compared to the previous year. 	\$0.9

Anticipated Increases and Decreases

(Dollars in Millions)

Programs/Appropriation (1)	Description of Programs (2)	Factors (3)	FY 14 Change (4)
27. Human Services – Civil Commitment Unit for Sex Offenders <i>Appropriation</i>	The Civil Commitment Unit for Sexual Offenders (CCUSO) at Cherokee provides secure, long-term, highly-structured treatment for violent sexual predators that have completed their prison sentence but were found likely to reoffend in a separate civil trial.	<ul style="list-style-type: none"> The additional funds are needed due to the anticipated placement of 10 additional offenders. The Department of Human Services may not deny a court-ordered admission to the facility. 	\$0.8
28. Education – Reading Research Center <i>Appropriation</i>	The purpose of the Center is to apply current research on literacy to provide for the development of the following: <ul style="list-style-type: none"> Instructional strategies for prekindergarten through the 12th grade to achieve literacy proficiency that includes reading, reading comprehension, and writing for all students. Strategies for identifying and providing evidence-based interventions for students, beginning in kindergarten, that are at risk of not achieving literacy proficiency. Models for effective school and community partnerships to improve student literacy. Professional development strategies and material to support teacher effectiveness in student literacy development. Data reports on attendance center, school district, and statewide progress toward literacy proficiency. The Center will establish program criteria and guidelines for implementation of an intensive summer literacy program by school districts. 	<ul style="list-style-type: none"> The Department of Education received a \$2.0 million appropriation in FY 2013 to establish the Center. The FY 2013 funding was intended to be a one-time appropriation to establish the Center. However, the Department is requesting an additional \$2.0 million appropriation from the General Fund for FY 2014. 	\$ -2.0

INTERIM COMMITTEE SUMMARY

COMMITTEE NAME	CHARGE
Mental Health and Disability Services Redesign Fiscal Viability Study Committee	<p>CHARGE: Analyze the fiscal viability of the mental health and disability services redesign provisions enacted in the 2012 Legislative Session. Upon request and approval by legislative leadership, the Committee may contract to have an independent analysis performed. Reports of such an analysis are to be submitted to the General Assembly for consideration during the 2013 Legislative Session.</p> <p>Meeting scheduled December 18, 2012.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=84&CID=849</p>
Electronic Commerce Study Committee (Memorandum to the Studies Committee)	<p>CHARGE: Collect information from stakeholders relating to the collection of sales and use taxes from local and internet-based retailers (known as "E-fairness") and the collection of electronic payment transaction interchange fees (known as swipe fees). Meeting scheduled December 21, 2012.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=84&CID=850</p>
Legislative Tax Expenditure Committee	<p>CHARGE: This is a permanent statutory committee created under the Legislative Council in Iowa Code section 2.45 and section 2.48. Duties include approving annual estimates of the cost of tax expenditures by December 15 each year and performing a scheduled review of specified tax credits so that each credit is reviewed at least every five years. The second scheduled review (2012), to review the Fund of Funds, targeted jobs withholding credits, the funding of urban renewal projects with sales tax revenue, school tuition organization tax credits, and tuition and textbook tax credits. Meeting scheduled December 12, 2012.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=84&CID=511</p>
State Government Efficiency Review Committee	<p>CHARGE: This is a permanent statutory committee created in Iowa Code section 2.69. The Committee is required to meet, as directed by the Legislative Council, every two years to review state government organization and efficiency options and receive state government efficiency suggestions offered by the public and public employees. The first report is due January 2013. NOTE: The Committee was required to meet in 2012, but met early in November 2011 instead.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=84&CID=540</p>
Property Assessment Appeal Board Review Committee	<p>CHARGE: This is a permanent statutory committee created in Iowa Code section 421.1A(7). The review committee was established as of January 1, 2012. The review committee is required to submit a report recommending any changes to the Property Assessment Appeal Board. The report is due January 15, 2013. Staffing assistance for the committee is provided by the Department of Revenue.</p> <p>Meeting scheduled December 11, 2012.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=84&CID=851</p>

2012 INTERIM PUBLICATIONS

Issue Reviews:

Iowa's Expenditure Limitation Process	11/16/2012
Construction Status and Operating Costs of New Corrections Beds	11/16/2012
University Revenue Growth Adjusted for Inflation and Enrollment Change	11/14/2012
Flood Recovery at the University of Iowa	11/2/2012
Community-Based Corrections Funding Levels	10/25/2012
Tourism Advertising and Travel	9/26/2012
Salary Growth of Iowa Teachers and School Administrators	9/26/2012
Iowa State Patrol and the Office of Motor Vehicle Enforcement Potential Integration	8/28/2012
Federal Budget Control Act of 2011	8/27/2012
Trends in General Fund Appropriations	8/24/2012
Iowa Soil and Water Conservation Cost Share Program	8/20/2012

Fiscal Topics:

Transportation Maps	11/29/2012
Special License Plates	11/15/2012
Cigarette and Tobacco Tax Revenue	11/7/2012
HIPIOWA – FED Health Insurance Plan	10/29/2012
College Student Aid Commission - Administrative Costs of State-Funded Programs	10/5/2012
HIPIOWA – State High-Risk Health Insurance Pool	10/5/2012
Community Colleges: State Funding	10/3/2012
State Recreational Trails Program	9/25/2012
FY 2012 Performance of Duty Expenditures	9/10/2012
School Aid: District Cost Per Pupil Differences Between School Districts	8/31/2012
Iowa Code Section 8.39 Appropriation Transfer Process	8/14/2012
School Finance – Allowable Growth Rates	8/14/2012
Environment First Fund	7/16/2012

Budget Unit Fiscal Topics

(These are also linked in the appropriations tracking documents.)

Budget Unit: Homeland Security and Emergency Management Division	11/27/2012
Budget Unit: Department of Public Safety Asset Sharing Fund - State	11/27/2012
Budget Unit: Department of Public Safety Asset Sharing Fund - Federal	11/27/2012
Budget Unit: Early Childhood Iowa Initiative	11/20/2012
Budget Unit: Field Facility Deferred Maintenance	11/14/2012
Budget Unit: Mississippi River Parkway Commission	11/14/2012
Budget Unit: Underground Storage Tank Fund	11/7/2012
Budget Unit: Historic Sites	11/1/2012
Budget Unit: Administration Division of the Department of Cultural Affairs	11/1/2012
Budget Unit: Historical Division of the Department of Cultural Affairs	11/1/2012
Budget Unit: Arts Division of the Department of Cultural Affairs	11/1/2012
Budget Unit: Family Investment Program/Promise Jobs	11/1/2012
Budget Unit: Civil Commitment Unit for Sexual Offenders	11/1/2012
Budget Unit: Addictive Disorders	11/1/2012
Budget Unit: Economic Development Appropriation	11/1/2012
Budget Unit: Family Support Subsidy	10/31/2012
Budget Unit: Child Care Assistance	10/29/2012
Budget Unit: Volunteer Services	10/29/2012
Budget Unit - Secretary of State	10/25/2012
Budget Unit - Treasurer of State	10/25/2012
Budget Unit - Performance of Duty	10/25/2012
Budget Unit - Governor/Lt Governor's Office	10/25/2012
Budget Unit - Terrace Hill Quarters	10/25/2012
Budget Unit - I-3 Expense - Road Use Tax Fund (RUTF)	10/25/2012
Budget Unit - Lottery Authority	10/25/2012
Budget Unit - Auditor of State	10/23/2012
Budget Unit - Racing and Gaming: Pari-Mutuel Regulation	10/23/2012

Budget Unit - Racing and Gaming: Riverboat Regulation	10/23/2012
Budget Unit: Department of Agriculture and Land Stewardship -- Administrative Division	10/22/2012
Budget Unit: Department of Natural Resources Operations	10/22/2012
Budget Unit: Health Care Professional Recruitment	10/9/2012
Budget Unit: Department of Revenue	10/8/2012
Budget Unit: Forfeited Property	9/18/2012
Budget Unit: Corrections Education	9/18/2012
Budget Unit: Infrastructure Budget - Commercial Service Vertical Infrastructure Grant Program	9/18/2012
Budget Unit: Infrastructure Budget - Iowa National Guard Facility and Armory Major Maintenance	9/17/2012
Budget Unit: Infrastructure Budget - Railroad Revolving Loan and Grant Program	9/17/2012
Budget Unit: Infrastructure Budget - Department of Administrative Services Major Maintenance	9/17/2012
Budget Unit: Criminal and Juvenile Justice Planning Division, Department of Human Rights	9/17/2012
Budget Unit: State Library	9/14/2012
Budget Unit: State Library - Enrich Iowa	9/14/2012
Budget Unit: Transportation Budget - Indirect Cost Recoveries to the Department of Administrative Services	9/10/2012
Budget Unit: Transportation Budget - Auditor of the State Reimbursement	9/10/2012
Budget Unit: Transportation Budget - Indirect Cost Recoveries to the General Fund	9/10/2012
Budget Unit: Infrastructure Budget - Statewide Education Data Warehouse	9/5/2012
Budget Unit: Infrastructure Budget - Leases for Part III of the Iowa Communications Network	9/4/2012
Budget Unit: Iowa Jobs for America's Graduates	9/4/2012
Budget Unit: Community Advocacy and Services Division, Department of Human Rights	9/4/2012
Budget Unit: Alcoholic Beverages Division	9/4/2012
Budget Unit: Department of Administrative Services	9/4/2012
Budget Unit: Department of Management	9/4/2012
Budget Unit: County Confinement Account	9/4/2012
Budget Unit: Iowa Ethics and Campaign Finance Disclosure Board	9/4/2012
Budget Unit: Food and Consumer Safety Bureau, Department of Inspections and Appeals	9/4/2012
Budget Unit: Administrative Hearings Division, Department of Inspection and Appeals	9/4/2012
Budget Unit: Investigations Division, Department of Inspections and Appeals	9/4/2012
Budget Unit: Injured Veterans Grant Program	9/4/2012

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Budget Unit: Midwestern Higher Education Compact	8/31/2012
Budget Unit: Nonpublic Textbook Services	8/31/2012
Budget Unit: Infrastructure Budget - Department of Administrative Services Pooled Technology	8/31/2012
Budget Unit: Infrastructure Budget - Community Attraction and Tourism Program	8/31/2012
Budget Unit: Infrastructure Budget - Accelerated Career Education Program Infrastructure	8/31/2012
Budget Unit: Employee Misclassification Program	8/30/2012
Budget Unit: Clarinda Mental Health Institute	8/30/2012
Budget Unit: Independence Mental Health Institute	8/30/2012
Budget Unit: Entrepreneurs with Disabilities Program	8/30/2012
Budget Unit: Cherokee Mental Health Institute	8/30/2012
Budget Unit: Mount Pleasant Mental Health Institute	8/30/2012
Budget Unit: Rent Subsidy Program	8/30/2012
Budget Unit: Workforce Development Fund	8/30/2012
Budget Unit: Department of Corrections Central Office	8/28/2012
Budget Unit: Mental Health and Substance Abuse Treatment	8/28/2012
Budget Units: Iowa Corrections Offender Network	8/28/2012
Budget Unit: Federal Prisoners/Contractual Services Account	8/28/2012
Budget Unit: Hepatitis Treatment and Education	8/28/2012
Budget Unit: Infrastructure Budget - Lake Restoration and Water Quality Program	8/28/2012
Budget Unit: Infrastructure Budget - Board of Regents Tuition Replacement	8/27/2012
Budget Unit: Tobacco Litigation Donations Fund	8/27/2012
Budget Unit: Iowa Veterans Cemetery	8/27/2012
Board of Regents: State Funding	8/20/2012
Budget Unit: Transportation Maps	8/16/2012
Budget Unit: Sex Offender Registry Fund	8/14/2012
Budget Unit: Court Ordered Environmental Crime Fines	8/6/2012
Budget Unit: Anti-Trust Fund	8/6/2012
Budget Unit: Elderly Victims Fraud Fund	8/6/2012
Budget Unit: Consumer Fraud Refunds	8/6/2012

Budget Unit: Consumer Education Fund	8/6/2012
Budget Unit: Consumer Credit Administration Fund	8/6/2012
Budget Unit: Victim Assistance Grants	8/6/2012
Budget Unit: Victim Compensation Fund	8/6/2012
Budget Unit: Veterans Trust Fund	8/6/2012
Budget Unit: Mortgage Servicing Settlement Fund	7/26/2012
Budget Unit: Office of the State Public Defender	7/26/2012
Budget Unit: Indigent Defense Fund	7/26/2012
Budget Unit: Community Cultural Grants	7/26/2012
Budget Unit: Newslines for the Blind	7/25/2012
Budget Unit: Water Protection Fund	7/24/2012
Budget Unit: Conservation Reserve Enhancement Program	7/24/2012
Budget Unit: Offender Reentry Program	7/24/2012
Budget Unit: Workers' Compensation Division of Iowa Workforce Development	7/24/2012
Budget Unit: Skilled Workforce Shortage Grant Program	7/19/2012
Budget Unit: Alternative Drainage Assistance Fund	7/19/2012
Budget Unit: Watershed Protection Fund	7/19/2012
Budget Unit: Conservation Reserve Program	7/19/2012
Budget Unit: Iowa Grants	7/18/2012
Budget Unit: Regents Universities General Education	7/18/2012
Budget Unit: Forestry Management and Enhancement Fund	7/16/2012
Budget Unit: National Guard Educational Assistance Program	7/16/2012
Budget Unit: Teacher Shortage Loan Forgiveness Program	7/16/2012
Budget Unit: Registered Nurse and Nurse Educator Loan Forgiveness Program	7/16/2012
Budget Unit: Barber and Cosmetology Tuition Grant Program	7/16/2012
Budget Unit: Fish and Game Protection Fund	7/16/2012
Budget Unit: Snowmobile Registration Fee Fund	7/16/2012
Budget Unit: Conservation Cost Share Program	7/16/2012
Budget Unit: Iowa Law Enforcement Academy (ILEA)	7/16/2012
Budget Unit: All-Terrain Vehicle Registration Fee Fund	7/16/2012

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<u>Budget Unit: Animal Agriculture Compliance Fund</u>	7/12/2012
<u>Budget Unit: Waste Volume Reduction and Recycling Fund</u>	7/12/2012
<u>Budget Unit: Brucellosis and Tuberculosis Eradication Fund</u>	7/12/2012
<u>Budget Unit: County Veterans Grant Program</u>	7/12/2012
<u>Budget Unit: Blufflands Protection Revolving Fund</u>	6/28/2012
<u>Budget Unit: Jury and Witness Fee Revolving Fund</u>	6/28/2012
<u>Budget Unit: Abandoned Mined Land Reclamation Fund</u>	6/28/2012
<u>Budget Unit: Enhanced Court Collections Fund</u>	6/28/2012
<u>Budget Unit: Iowa Civil Rights Commission</u>	6/27/2012
<u>Budget Unit: Iowa Law Enforcement Academy Audiovisual/Equipment Fund</u>	6/27/2012
<u>Budget Unit: Board of Parole</u>	6/27/2012
<u>Budget Unit: Iowa Law Enforcement Academy Gifts and Donations Fund</u>	6/27/2012
<u>Budget Unit: Watershed Improvement Review Program</u>	6/27/2012
<u>Budget Unit: Court Technology and Modernization Fund</u>	6/27/2012
<u>Budget Unit: Civil Reparations Trust Fund</u>	6/27/2012
<u>Budget Unit: Iowa Statewide Interoperable Communications Systems Board</u>	6/26/2012
<u>Budget Unit: Electrician and Installers Licensing and Inspection Fund</u>	6/26/2012
<u>Budget Unit: Veterans Home Ownership Program</u>	6/26/2012
<u>Budget Unit: Iowa School for the Deaf</u>	6/25/2012
<u>Budget Unit: All Iowa Opportunity Foster Care Grant Program</u>	6/25/2012
<u>Budget Unit: All Iowa Opportunity Scholarships</u>	6/25/2012
<u>Budget Unit: College Student Aid Commission</u>	6/25/2012
<u>Budget Unit: Vocational-Technical Tuition Grant</u>	6/25/2012
<u>Budget Unit: Iowa Braille and Sight Saving School</u>	6/25/2012
<u>Budget Unit: Iowa Public Radio</u>	6/25/2012
<u>Budget Unit: Regents Board Office</u>	6/25/2012
<u>Budget Unit: Regents Graduate Study Centers</u>	6/25/2012

Audio Fiscal Topics (podcasts):

November 2012	Gas Tax	Interview by Estelle Montgomery with Stu Anderson, Director of the Iowa Department of Transportation's Planning, Programming and Modal Division, regarding the gas tax in funding the roadway system, the philosophy behind a gas tax user fee, the specifics of the current form of the gas tax, and the future of the gas tax as a sustainable funding source.
November 2012	Insurance Commissioner	Interview by Ron Robinson with Ed Holland, Risk and Benefits Manager with the Department of Administrative Services, regarding how the Commission was created, its purpose, and the benefits provided to Iowa taxpayers.
November 2012	Rail Transportation in Iowa	Interview by Marcia Tannian with Tammy Nicholson, Director of the Office of Rail Transportation in the Iowa Department of Transportation, regarding historical and current rail transportation in Iowa.
November 2012	State Appellate Defender	Interview by Beth Lenstra with Mark Smith, State Appellate Defender, regarding the State appellate process, defense counsel services to indigent defendants, and the mix of public and private attorneys in this process.
November 2012	Lottery History and Operations	Interview by Dwayne Ferguson with Mary Neubauer, Vice President of External Relations with the Iowa Lottery, regarding the history and organization of the Lottery, as well as funding, security, and other issues facing the Lottery.
November 2012	Project AWARE	Interview by Adam Broich with Brian Soenen, Project Coordinator for Project AWARE with the Department of Natural Resources, regarding the project and water quality issues.
October 2012	Historical Overview of the Judicial Branch	An interview by Jennifer Acton with David Boyd, State Court Administrator, regarding the history of the Judicial Branch, court re-organization in the 1980's, and court technology in the 1990's to present.

Appendix D – 2012 Interim Publications

October 2012	Comparing Iowa College Student Aid to Nation	An interview by Robin Madison with Todd Brown, Director of Student Financial Aid Programs, College Student Aid Commission, regarding how Iowa compares to the rest of the nation in the amount and types of state-funded college student aid.
October 2012	Vertical Infrastructure Program, Major and Routine Maintenance	An interview by Marcia Tannian with Jennifer Moehlmann, Manager of the Vertical Infrastructure Program within the Department of Administrative Services, regarding major and routine maintenance of State of Iowa buildings.
September 2012	Overview of the Department of Corrections Part 2	Interview by Beth Lenstra with John Baldwin, Director of the Department of Corrections, regarding the creation of the Department of Corrections, current challenges and opportunities, and future issues of Iowa’s corrections system.
August 2012	State Athletic Commissioner	Interview by Kent Ohms with Michael Mauro, Labor Commissioner, regarding his role as the State Athletic Commissioner.
August 2012	Overview of the Department of Corrections’ Iowa Corrections Offender Network (ICON)	Interview by Beth Lenstra with John Baldwin, Director of the Department of Corrections, regarding a general overview and funding of the ICON System.
August 2012	The Founding of Iowa’s Community College System	Interview by Robin Madison with Senator Jack Kibbie regarding the creation of the Community College System in Iowa.
July 2012	Resource Enhancement and Protection (REAP) Program	Interview by Deb Kozel with Tammie Krausman, Executive Officer with the Department of Natural Resources (DNR), about the REAP Program, its funding and the types of programs funded.
July 2012	Iowa Public Television (IPTV)	Interview by John Parker with Dan Miller, Executive Director and General Manager of IPTV, regarding programming, costs, and funding sources.