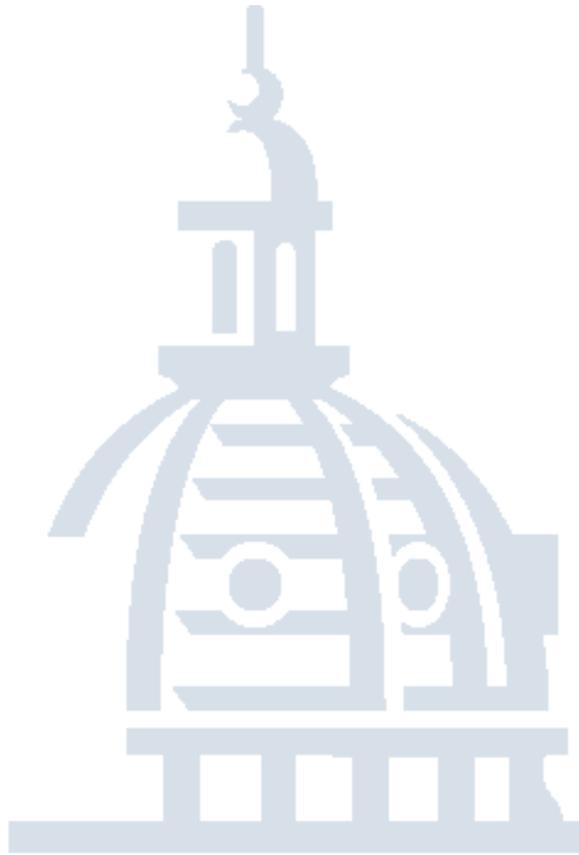

**SUMMARY OF FY 2015 BUDGET
AND
DEPARTMENT REQUESTS**



FISCAL SERVICES DIVISION

DECEMBER 2013



The purpose of this document is to provide the General Assembly with information related to FY 2015 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 2014 to review the Governor's recommendations for FY 2015.

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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	Page
Document Notes	1
2014 Iowa Legislative Session Timetable	2
Fiscal Services Division Staff Listing	3
Budget Overview	
Actual FY 2013	6
Status of FY 2014 Budget	7
FY 2015 Budget Projection (includes General Fund Balance Sheet)	8
Reserve Funds	12
Taxpayer Trust Fund	13
Contingent Liabilities for State Tax Credits	14
Summary of FY 2015 Department Requests (General Fund and Other Funds)	15
Revenue and Economic Outlook	27
Federal Funds	34
Medicaid	37
School Aid – FY 2014, FY 2015, and FY 2016	42
Education Reform Initiative	47
Property Tax System Modifications	50
Appendices	
A – Appropriations Tracking by Subcommittee	
Acronyms	53
General Fund	56
Other Fund	78
B – Projected FY 2015 Built-in and Anticipated General Fund Expenditures	97
C – Interim Committee Summary	105
D – Fiscal Services Division Interim Publications	109
E – Public Retirement Systems	115
F – Salaries and Collective Bargaining	118

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 1/3 Budget System and from the DOM to compile the information provided in this document. The information in this document was received beginning in October 2013.

Other items worth noting when reviewing this document include:

- Revenues and expenditures are estimated for FY 2014 and FY 2015. The statutory expenditure limitation for FY 2015 will be determined by the Revenue Estimating Conference on December 12, 2013. Additional detail about expenditure limitation will be provided in the LSA summary of the FY 2015 Governor's recommendations that will be published in January 2014.
- A summary of the funding increases requested by departments and agencies for FY 2015 is included in the Budget Overview section of this document.
- When analyzing the FY 2015 Department requests, the FY 2015 recommendations are compared to the estimated FY 2014 appropriations.
- **Appendix A** is an appropriations tracking document showing General Fund and Other Fund appropriations and the Department requests by Subcommittee.
- **Appendix B** is a listing of the projected FY 2015 built-in and anticipated increases and decreases.
- **Appendix C** provides an overview of the 2013 Interim Committees.
- **Appendix D** provides a listing of publications by the Fiscal Services Division during the 2013 Interim.
- **Appendix E** provides information about public retirement systems in Iowa.
- **Appendix F** provides a summary of salary and collective bargaining information.

2014 Session Timetable

Analysis of Department Budget Requests

NOTE: This Session timetable is subject to change.

****If rules HCR 5 and HR 7 (2013) are amended to move committee deadlines and floor consideration restrictions two weeks earlier in the session.***

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

JANUARY 13	First day of session. (Iowa Code Sec. 2.1)
JANUARY 24 <i>(Friday of 2nd 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)
FEBRUARY 21 <i>(Friday of 6th week)**</i>	Final date for Senate bills to be reported out of Senate committees and House bills out of House committees. (Joint Rule 20)
FEBRUARY 24 – 28 <i>(7th week)</i>	Senate considers only Senate bills and unfinished business. House considers only House bills and unfinished business. (Joint Rule 20)
MARCH 3 – 14 <i>(8th and 9th weeks)</i>	Debate not limited by rule.
MARCH 14 <i>(Friday of the 9th week)**</i>	Final date for Senate bills to be reported out of House committees and House bills out of Senate committees. (Joint Rule 20)
MARCH 17 – 21 <i>(10th week)</i>	Senate considers only House bills and unfinished business. House considers only Senate bills and unfinished business. (Joint Rule 20)
MARCH 24 <i>(Beginning of 11th week)</i>	Only the following bills are eligible for consideration: (Joint Rule 20) <ul style="list-style-type: none"> • Bills passed by both Houses • Appropriations bills • Ways and Means bills • Government Oversight bills • Legalizing Acts • Administrative Rules Review Committee Bills • Committee Bills related to delayed or suspended Administrative Rules [Iowa Code section 17A.8 (9)] • Bills co-sponsored by Majority and Minority Leaders of one House • Conference Committee Reports • Companion bills sponsored by Senate and House Majority Leaders • Concurrent or Simple Resolutions • Joint Resolutions nullifying Administrative Rules • Bills on the Veto Calendar (Joint Rule 23) • Unfinished Business
MARCH 31 <i>(Beginning of 12th week)</i>	Amendments need not be filed on the day preceding floor debate (House Rule 31.8)
APRIL 22	100th calendar day of the Session [per diem expenses end – [Iowa Code Sec. 2.10(1)]]

****The February 21 and March 14 committee deadlines do not apply to Appropriations bills, Ways and Means bills, Government Oversight Committee bills, Legalizing Acts, Administrative Rules Review Committee bills, Committee Bills related to delayed or suspended Administrative Rules [[Code Sec. 17A.8\(9\)](#)], bills co-sponsored by Majority and Minority Leaders of one House, Conference Committee Reports, companion bills sponsored by the Majority Leaders of both chambers after consultation with the respective Minority Leaders, Concurrent or Simple Resolutions, and Joint Resolutions nullifying Administrative Rules. Updated by the Legislative Information Office on 10/29/2013.**



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Analysis of Department Budget Requests

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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 2015 budget. The overview includes a discussion of the previous year's budget for FY 2013, the status of the FY 2014 budget currently in progress, and the budget outlook for FY 2015. A summary of individual department requests for FY 2015 is also provided at the end of this Overview.

FY 2013 GENERAL FUND BUDGET

The FY 2013 General Fund budget ended the fiscal year with a record surplus of \$927.9 million. This was \$599.9 million more than the surplus that was estimated at the time the original FY 2013 budget was enacted during the 2012 Legislative Session. Several factors contributed to the growth of the surplus:

- The FY 2012 General Fund budget ended the year with strong revenue growth and a surplus of \$688.1 million. Of this, \$572.1 million carried forward into FY 2013 and was \$276.8 million (93.7%) more than estimated when the FY 2013 budget was first enacted.
- Net General Fund receipts for FY 2013 ended the year at \$515.5 million (8.2%) more than was originally estimated.
- While net appropriations (after reversions) were \$192.4 million (3.1%) more than the initial budget, due to the enactment of supplemental appropriations during the 2013 Legislative Session, the overall growth of appropriations was substantially less than the growth in total revenue.

	Enacted 2012 Session	Revised 2013 Session	Actual FY 2013
Funds Available:			
REC Estimate/Actual Receipts	\$ 6,280.6	\$ 6,637.0	\$ 6,768.8
Revenue Adjustments	- 27.3	- 0.4	0.0
Subtotal Net Receipts	\$ 6,253.3	\$ 6,636.6	\$ 6,768.8
Surplus Carryforward	295.3	572.1	572.1
Total Funds Available	\$ 6,548.6	\$ 7,208.7	\$ 7,340.9
Appropriations and Expenditures:			
Enacted Appropriations	\$ 6,222.6	\$ 6,222.6	\$ 6,222.6
Adjustments to Standing Appropriations		7.9	4.9
Net Supplemental/Deappropriations		204.1	204.1
Total Appropriations	\$ 6,222.6	\$ 6,434.6	\$ 6,431.6
Reversions	- 2.0	- 5.0	- 18.6
Net Appropriations	\$ 6,220.6	\$ 6,429.6	\$ 6,413.0
Ending Balance - Surplus	\$ 328.0	\$ 779.1	\$ 927.9

STATUS OF FY 2014 BUDGET

The FY 2014 budget enacted by the General Assembly during the 2013 Legislative Session was based on a revenue estimate of \$6.657 billion. This included a Revenue Estimating Conference (REC) estimate of \$6.871 billion and net revenue adjustments enacted during the 2013 Legislative Session (after item vetoes) of \$ -214.1 million. In addition, the estimated carryforward from the FY 2013 surplus at that time was \$540.7 million. The General Assembly appropriated a total of \$6.490 billion from the General Fund for FY 2014, resulting in an estimated surplus of \$721.3 million.

The REC met on October 10, 2013, and increased the FY 2014 net revenue estimate by \$38.8 million (0.6%) compared to the March 2013 estimate, plus legislative adjustments. In addition to the revenue growth, \$677.7 million was carried forward from the FY 2013 surplus to FY 2014. This transfer was \$137.0 million (25.3%) more than was originally estimated at the close of the 2013 Legislative Session. This has resulted in an overall estimated increase in available revenue to the General Fund of \$175.8 million (2.4%) and contributed to a projected surplus of \$867.2 million.

The LSA has made the following changes to the estimated appropriations for FY 2014:

- The appropriation for State Aid to Schools was increased by \$2.1 million to reflect changes in various factors that comprise the school aid formula including: enrollment, property valuations, and special education.
- A supplemental appropriation of \$28.0 million is the estimated amount needed to eliminate a projected shortfall in the Medicaid Program for FY 2014. The estimate is based on the October estimate of the Medicaid Forecasting Group. The Group projected a funding shortfall range of \$13.0 million to \$43.0 million, and \$28.0 million represents the midpoint of the projected range.

FY 2014 General Fund Budget		
(Dollars in Millions)		
	Enacted <u>2013 Session</u>	Estimated <u>Nov. 26, 2013</u>
Funds Available:		
REC Estimate	\$ 6,870.6	\$ 6,695.3
Revenue Adjustments	- 214.1	
Subtotal Net Receipts	<u>\$ 6,656.5</u>	<u>\$ 6,695.3</u>
Surplus Carryforward	540.7	677.7
Total Funds Available	<u>\$ 7,197.2</u>	<u>\$ 7,373.0</u>
Appropriations and Expenditures:		
Enacted Appropriations	\$ 6,490.1	\$ 6,490.1
Adjustments to Standing Appropriations		2.1
Net Supplemental/Deappropriations		28.0
Total Appropriations	<u>\$ 6,490.1</u>	<u>\$ 6,520.2</u>
Reversions	- 14.2	- 14.4
Net Appropriations	<u>\$ 6,475.9</u>	<u>\$ 6,505.8</u>
Ending Balance - Surplus	<u>\$ 721.3</u>	<u>\$ 867.2</u>

FY 2015 BUDGET PROJECTION

The FY 2015 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 be re-evaluated after the December 2013 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.

Assumptions

- **REC Revenues:** For purposes of arriving at an estimate for FY 2015, the LSA uses the most recent REC estimate of net General Fund receipts. For this report, the FY 2015 net revenue estimate of \$6.977 billion from the October 10, 2013, 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.
- **Surplus Carryforward:** An estimated \$724.7 million will be carried forward from the FY 2014 surplus to FY 2015. These funds represent the remaining dollars from the FY 2014 surplus (\$867.2 million) after a portion of the surplus is deposited into the State's reserve funds as required by statute.
- **Enacted FY 2015 Appropriations:** During the 2013 Legislative Session, the General Assembly enacted a partial biennial budget for FY 2015 that included \$5.644 billion in total General Fund appropriations. Certain appropriations were funded at or above the FY 2014 level, while others were funded at approximately 50.0% of the FY 2014 appropriation. There were also a few appropriations funded in FY 2014 that were not funded in FY 2015. These enacted appropriations are used as the baseline for the FY 2015 appropriation projection.
- **Restoration of Appropriations Funded at 50.0%:** To arrive at an appropriation estimate for FY 2015, it is assumed that the appropriations funded at 50.0% of the FY 2014 level are restored to the FY 2014 level. The appropriations that were funded at 50.0% were primarily the operating budgets of State agencies, although various State programs that provide grants and aid to individuals were also funded at 50.0%. The cost to restore these appropriations is estimated at \$1.162 billion.
- **Built-in and Anticipated Expenditures:** Expenditures for FY 2015 are analyzed to account for the automatic increases or decreases (built-in expenditures) over and above the baseline estimate prior to legislative action. These appropriation changes are generally established in the Iowa Code.

Also examined are the significant anticipated expenditures changes. These can include cost increases that a State agency or program will incur in the next budget year that will require additional appropriations. These costs are often the result of new requirements placed on State agencies such as the increased cost of staffing a prison expansion, or funding of collective bargaining agreements. Without the additional funds, the agencies would be required to cover the increased costs within their existing budgets.

The built-in and anticipated expenditure increases are estimated at \$271.7 million for FY 2015. **Appendix B** provides additional information on individual built-in and anticipated expenditures.

- **Reversions** are estimated to total \$5.2 million for FY 2015. Reversions are appropriated funds that remain unexpended at the close of the fiscal year and deposited back into the General Fund.
- **Expenditure Limitation:** The expenditure limitation for FY 2015 is estimated to be \$7.632 billion. This represents 99.0% of the REC net revenue estimate (\$6.977 billion) and 100.0% of the estimated \$724.7 million of the surplus carryforward.

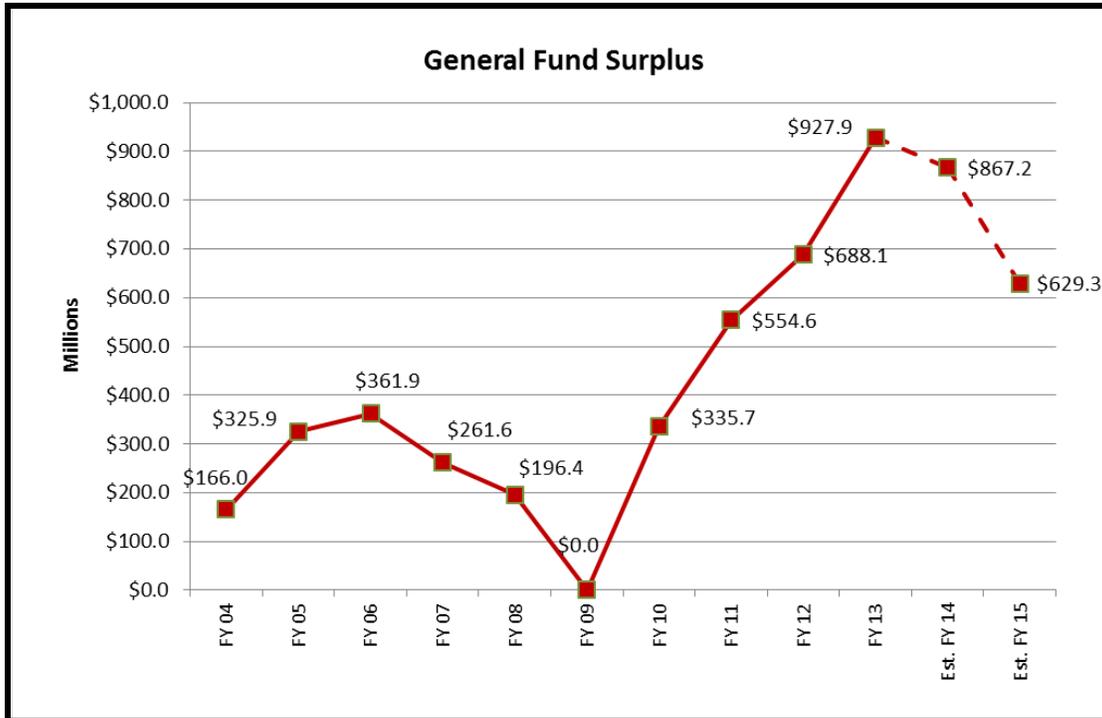
Projected Condition of the General Fund Budget

The following table shows the projected General Fund budget for FY 2015 based on the above assumptions. The key aspects of the projection include:

- Total available funds are estimated at \$7.701 billion, an increase of \$328.3 million (4.5%) compared to estimated FY 2014.
- Appropriations (before reversions) are estimated to total \$7.077 billion, an increase of \$557.0 million (8.5%) compared to estimated FY 2014. The projected appropriations are \$554.3 million (7.3%) below the estimated expenditure limitation for FY 2015.
- The FY 2015 General Fund surplus is projected to be \$629.3 million. This is \$237.9 million (27.4%) less than the estimated FY 2014 surplus.

Projected Condition of the General Fund Budget			
(Dollars in Millions)			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015
Funds Available:			
Net Receipts	\$ 6,768.8	\$ 6,695.3	\$ 6,976.6
Surplus Carryforward	572.1	677.7	724.7
Total Funds Available	\$ 7,340.9	\$ 7,373.0	\$ 7,701.3
Expenditure Limitation			\$ 7,631.5
Estimated Appropriations and Expenditures:			
Enacted Appropriations	\$ 6,222.6	\$ 6,490.1	\$ 5,643.9
Adjustments to Standing Appropriations	4.9	2.1	
Net Supplemental/Deappropriations	204.1	28.0	
Restoration of 50% of Operating Budgets			1,161.6
Built-in and Anticipated Increases			271.7
Total Appropriations	\$ 6,431.6	\$ 6,520.2	\$ 7,077.2
Reversions	- 18.6	- 14.4	- 5.2
Net Appropriations	\$ 6,413.0	\$ 6,505.8	\$ 7,072.0
Ending Balance - Surplus	\$ 927.9	\$ 867.2	\$ 629.3

The General Fund surplus reached its peak in FY 2013 at \$927.9 million and is currently estimated to decrease to \$867.2 million in FY 2014 and to \$629.3 million in FY 2015. The following chart shows how the General Fund surplus has fluctuated since FY 2004. The primary reason for the decline in the surplus is the result of the projected appropriation increase of 8.5% exceeding the estimated revenue growth of 4.2% for FY 2015.



The projected appropriations for FY 2015 total \$7.077 billion. This is a \$557.0 million (8.5%) increase compared FY 2014. Of the total increase, 89.2% is related to five areas of the budget: State Aid to Schools (including Education Reform), Higher Education, Medical Services, Corrections, and Property Tax Replacement.

	FY 2014	FY 2015	Dollar Change	Percent of Total
Significant Appropriation Increases				
Education Standing Appropriations	\$ 2,753.1	\$ 2,983.8	\$ 230.7	41.4%
Higher Education	821.8	822.6	0.8	0.1%
Medical Services (Medicaid/hawk-i)	1,225.5	1,347.0	121.5	21.8%
Corrections	374.5	386.9	12.4	2.2%
Property Tax Replacement	206.7	337.9	131.2	23.6%
Subtotal	<u>\$ 5,381.6</u>	<u>\$ 5,878.2</u>	<u>\$ 496.6</u>	<u>89.2%</u>
All Other Appropriations	1,138.6	1,199.0	60.4	10.8%
Total Projected Increase	<u>\$ 6,520.2</u>	<u>\$ 7,077.2</u>	<u>\$ 557.0</u>	<u>100.0%</u>

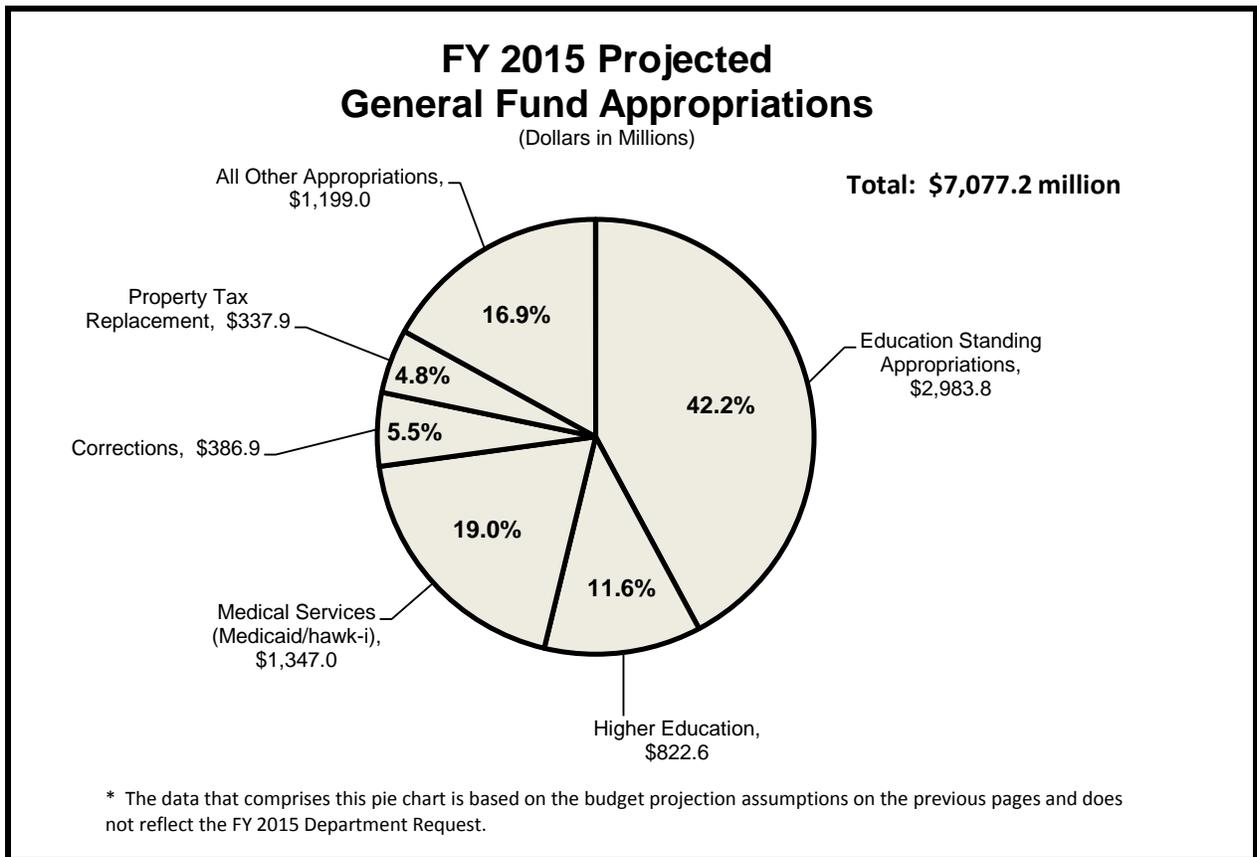
Significant Budget Areas

The majority of General Fund appropriations are used to provide grants and aid to local governments and individuals through a variety of State programs. The following chart provides a broad overview of how the projected FY 2015 General Fund appropriations are allocated. The portion of the spending that comprises funding to school districts (Education Standing Appropriations) makes up 42.2% of the total projected appropriations.

The second largest segment of the budget relates to funding for Medical Services and comprises 19.0% of the projected FY 2015 budget. This includes the State Medicaid Program, Supplementary Assistance to Individuals, and the Children’s Health Insurance Program (hawk-i).

Property Tax Replacement provides State funding to local governments and individuals through several appropriations including: the Homestead Tax Credit, Elderly and Disabled Tax Credit, Ag Land and Family Farm Tax Credit, and the newly enacted commercial property tax credits that will take effect in FY 2015.

Other significant areas of the budget include the Department of Corrections and appropriations for higher education (i.e., Regents institutions, community colleges, and the College Student Aid Commission).



STATE RESERVE FUNDS

Assuming the Cash Reserve Fund receives \$867.2 million from the FY 2014 General Fund ending balance surplus, the balances in both the Cash Reserve Fund and the Economic Emergency Fund will reach the statutory maximums of \$523.2 million and \$174.4 million respectively in FY 2015. Based on the previously discussed revenue and appropriation projections, the combined balance of both reserve funds will total an estimated \$697.6 million in FY 2015.

After the FY 2014 General Fund surplus is cycled through the reserve funds, an estimated \$677.7 million of excess surplus funds will be transferred to the General Fund. The FY 2015 statutory goal calculations for both reserve funds were based on the October 2013 REC estimate of \$6.977 billion. The Economic Emergency Fund also provides funding to the Taxpayer Trust Fund and the Performance of Duty appropriation. The vast majority of the Performance of Duty appropriation is used for disaster mitigation and is under the purview of the Executive Council.

State of Iowa Reserve Funds			
(Dollars in Millions)			
Cash Reserve Fund (CRF)	Actual	Estimated	Projected
	FY 2013	FY 2014	FY 2015
Funds Available			
Balance Brought Forward from CRF	\$ 450.3	\$ 466.8	\$ 487.2
Gen. Fund Appropriation from Surplus	688.1	927.9	867.2
Total Funds Available	<u>\$ 1,138.4</u>	<u>\$ 1,394.7</u>	<u>\$ 1,354.4</u>
Excess Transferred to EEF	-671.6	-907.5	-831.2
Balance Carried Forward	<u>\$ 466.8</u>	<u>\$ 487.2</u>	<u>\$ 523.2</u>
<i>Maximum 7.5%</i>	\$ 466.8	\$ 487.2	\$ 523.2
Economic Emergency Fund (EEF)	Actual	Estimated	Projected
	FY 2013	FY 2014	FY 2015
Funds Available			
Balance Brought Forward	\$ 151.0	\$ 144.3	\$ 162.4
Excess from Cash Reserve	671.6	907.5	831.2
Other Receipts (credited after close of fiscal year)	0.0	0.0	0.0
Total Funds Available	<u>\$ 822.6</u>	<u>\$ 1,051.8</u>	<u>\$ 993.6</u>
Appropriations & Transfers			
Excess Transferred to Taxpayer Trust Fund	\$ - 60.0	\$ - 60.0	\$ - 60.0
Bond Repayment Fund	0.0	-116.1	0.0
Transfer to RIF	-20.0	0.0	0.0
Exec Council - Performance of Duty Budget	-14.9	-35.6	-34.5
Performance of Duty (Accrual Period Adj)	-11.3	0.0	0.0
Excess Transferred to General Fund	-572.1	-677.7	-724.7
Balance Carried Forward	<u>\$ 144.3</u>	<u>\$ 162.4</u>	<u>\$ 174.4</u>
<i>Maximum 2.5%</i>	\$ 155.6	\$ 162.4	\$ 174.4

TAXPAYER TRUST FUND

The Taxpayer Trust Fund is 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 amount that the Taxpayer Trust Fund can receive in a given fiscal year is limited to \$60.0 million. The funds are transferred from the Economic Emergency Fund assuming certain statutory conditions are met. The balance in the Taxpayer Trust Fund for FY 2014 totals \$120.0 million. This includes the \$60.0 million balance that carried forward from FY 2013 and the additional \$60.0 million credited in FY 2014. Beginning in FY 2014, moneys in the Trust Fund will be used to provide a nonrefundable tax credit to qualified individuals for income tax returns filed for tax year 2013 (spring of 2014).

The maximum amount of the credit is determined by dividing the funds available in the Taxpayer Trust Fund by the number of taxpayers of the previous tax year. Each taxpayer will be allowed the credit, up to either the tax credit maximum for that year, or the amount of income tax liability, whichever is less. The maximum tax credit for tax year 2013 is estimated to be approximately \$54 per taxpayer.

Taxpayer Trust Fund			
(Dollars in Millions)			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015
Funds Available			
Balance Brought Forward	\$ 0.0	\$ 60.0	\$ 0.0
Economic Emergency Transfer	60.0	60.0	60.0
Reversion From Taxpayer Trust Fund Tax Credit Fund	0.0	0.0	31.9
Total Funds Available	\$ 60.0	\$ 120.0	\$ 91.9
Expenditures			
Transfer to Taxpayer Trust Fund Tax Credit Fund	\$ 0.0	\$ 120.0	\$ 91.9
Balance Carried Forward	\$ 60.0	\$ 0.0	\$ 0.0
Taxpayer Trust Fund Tax Credit Fund			
(Dollars in Millions)			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015
Funds Available			
Balance Brought Forward	\$ 0.0	\$ 0.0	\$ 0.0
Transfer from Taxpayer Trust Fund (Transfer made in TY 2013)	0.0	120.0	91.9
Total Funds Available	\$ 0.0	\$ 120.0	\$ 91.9
Expenditures			
Transfer to General Fund (Reimb. for payment of tax credits)	\$ 0.0	\$ 88.1	\$ 67.5
Reversion to the Taxpayer Trust Fund		31.9	24.4
Total Expenditures	\$ 0.0	\$ 120.0	\$ 91.9
Balance Carried Forward	\$ 0.0	\$ 0.0	\$ 0.0

CONTINGENT LIABILITIES FOR STATE TAX CREDIT

The FY 2014 and FY 2015 budgets are based on revenue estimates established by the REC on October 12, 2013. The estimates include 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 2014 and FY 2015. 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 2014	FY 2015	Percent of Total
<u>Capped Programs</u>			
High Quality Job Program	\$ -70.8	\$ -100.1	20.4%
Historic Preservation and Cultural and Entertainment District Tax Credit	-37.7	-39.5	8.0%
Enterprise Zone Program	-32.6	-35.1	7.2%
Enterprise Zone Program - Housing Component	-23.3	-24.5	5.0%
School Tuition Organization Tax Credit	-9.1	-11.6	2.4%
Renewable Energy Tax Credit	-4.7	-9.1	1.9%
Agricultural Assets Transfer Tax Credit	-6.9	-7.9	1.6%
Endow Iowa Tax Credit	-6.3	-6.3	1.3%
Accelerated Career Education Tax Credit	-5.4	-5.4	1.1%
Venture Capital Tax Credit - Innovation Fund	0.0	-4.7	1.0%
Venture Capital Tax Credit - Iowa Fund of Funds	-4.0	-4.0	0.8%
Redevelopment Tax Credit	-2.5	-3.8	0.8%
Custom Farming Contract Tax Credit	-1.9	-3.0	0.6%
Venture Capital Tax Credit - Qualified Bus. or Comm.-Seed Capital Fund	-1.3	-2.7	0.6%
Wind Energy Production Tax Credit	-2.1	-1.5	0.3%
Solar Energy System Tax Credit	-0.8	-1.3	0.3%
Film, Television, and Video Project Promotion Program - Awarded	-0.4	-0.2	0.0%
Venture Capital Tax Credit - Venture Capital Funds	-0.2	-0.2	0.0%
Wage-Benefits Tax Credit	-0.8	0.0	0.0%
Total Capped Programs	\$ -210.7	\$ -260.7	53.1%
<u>Uncapped Programs</u>			
Earned Income Tax Credit	\$ -59.5	\$ -62.4	12.7%
Research Activities Tax Credit	-45.8	-47.7	9.7%
Iowa Industrial New Job Training Program (260E)	-49.5	-47.1	9.6%
Supplemental Research Activities Tax Credit	-14.4	-15.5	3.2%
Tuition and Textbook Tax Credit	-15.0	-14.9	3.0%
Biodiesel Blended Fuel Tax Credit	-11.2	-12.6	2.6%
New Jobs and Income Program	-10.6	-8.9	1.8%
Targeted Jobs Tax Credit from Withholding	-6.0	-8.4	1.7%
Child and Dependent Care Tax Credit	-3.3	-3.0	0.6%
Geothermal Heat Pump Tax Credit	-1.9	-2.0	0.4%
New Capital Investment Program	-1.8	-1.8	0.4%
Ethanol Promotion Tax Credit	-1.9	-1.6	0.3%
E85 Gasoline Promotion Tax Credit	-1.4	-1.6	0.3%
Charitable Conservation Contribution Tax Credit	-1.0	-1.1	0.2%
Early Childhood Development Tax Credit	-0.9	-1.0	0.2%
Volunteer Firefighter and EMS Tax Credit	-0.9	-0.9	0.2%
E15 Gasoline Promotion Tax Credit	-0.1	-0.1	0.0%
Farm to Food Donation Tax Credit	0.0	-0.1	0.0%
Total Uncapped Programs	\$ -224.4	\$ -230.1	46.9%
Tax Credit Program Total	\$ -435.1	\$ -490.8	100.0%
Note: Numbers may not sum due to rounding.			
Source: Iowa Department of Revenue, Tax Credits Contingent Liabilities Report, October 10, 2013.			

SUMMARY OF FY 2015 GENERAL FUND DEPARTMENT REQUESTS

Departments are requesting a total of \$7.045 billion from the General Fund for FY 2015. This represents an increase of \$552.7 million (8.5%) when compared to estimated FY 2014. 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 2015 department request is different from the LSA's FY 2015 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 2015 General Fund Department Requests
(Dollars in Millions)

	Actual FY 2013	Estimated FY 2014	Dept Request FY 2015	Dept Req vs FY 2014
Administration and Regulation	\$ 53.2	\$ 52.8	\$ 54.1	\$ 1.3
Agriculture and Natural Resources	57.0	40.8	47.3	6.4
Economic Development	42.2	41.4	46.7	5.4
Education	880.2	899.0	1,018.3	119.3
Health and Human Services	1,730.7	1,751.0	1,828.8	77.8
Justice System	687.0	716.4	727.2	10.8
Transportation, Infrastructure, and Capitals	37.5	0.1	5.5	5.4
Unassigned Standings	2,943.7	2,990.7	3,317.1	326.4
Grand Total	\$ 6,431.6	\$ 6,492.2	\$ 7,044.9	\$ 552.7

Note: Numbers may not equal totals due to rounding.

SUMMARY OF FY 2015 OTHER FUND DEPARTMENT REQUESTS

Departments are requesting a total of \$1.196 billion for FY 2015 from non-General Fund sources, a decrease of \$27.1 million (2.2%) compared to estimated FY 2014. Additional detail is available in **Appendix A** (Other Funds Tracking).

FY 2015 Department Requests from Other Funds
(Dollars in Millions)

	Actual FY 2013	Estimated FY 2014	Dept Request FY 2015	Dept Req vs FY 2014
Administration and Regulation	\$ 54.0	\$ 51.2	\$ 49.2	\$ -2.1
Agriculture and Natural Resources	82.1	88.5	89.2	0.8
Economic Development	6.3	6.3	6.3	0.0
Education	0.0	66.0	67.0	1.0
Health and Human Services	422.5	389.9	284.4	-105.6
Justice System	14.0	14.0	14.0	0.0
Transportation, Infrastructure, and Capitals	551.5	513.6	607.9	94.3
Unassigned Standings	83.3	93.1	77.7	-15.4
Grand Total	\$ 1,213.7	\$ 1,222.7	\$ 1,195.6	\$ -27.1

Note: Numbers may not equal totals due to rounding.

SUMMARY OF FY 2015 DEPARTMENT REQUESTS BY SUBCOMMITTEE

The following is a summary of the changes that departments are requesting for FY 2015. The information is presented by appropriation subcommittee.

Administration and Regulation

Auditor of State (General Fund): The Auditor is requesting an increase of \$133,000 to restore a portion of the FY 2010 reduction when the appropriation was reduced by \$1.2 million.

Ethics and Campaign Disclosure Board (General Fund): The Board is requesting an increase of \$60,000 and 1.0 FTE position for a new field auditor.

Office of the Chief Information Officer: The Office is requesting a new appropriation of \$2.0 million for the Office, including a leadership team, financial tracking and oversight of information technology (IT) expenditures, a human resources study assessing the current skills of the State IT workforce, oversight of State agency IT initiatives, preconsolidation activities including an inventory of State agencies' IT devices, and an evaluation of existing IT services for efficiency.

Department of Commerce - Insurance Division (Other Funds): The Department is requesting an increase of \$67,000 from the Commerce Revolving Fund to annualize the rent at the Division's new location at the Two Ruan Building.

Iowa Telecommunications and Technology Commission (General Fund): A decrease of \$993,000 reflects the Commission not requesting an appropriation for the Regional Telecommunications Councils in FY 2015. The appropriation for Regional Telecommunications Councils has instead been requested by the Department of Education.

Department of Inspections and Appeals (Other Funds): The Department is not requesting \$132,000 in appropriations that were funded in FY 2014. The FY 2014 appropriations were for one-time projects that included:

- \$7,000 from the Medicaid Fraud Fund for the Medicaid Fraud Annual Conference.
- \$125,000 from the Gaming Regulatory Revolving Fund for a Socioeconomic Gambling Study that is conducted once every eight years as required by Iowa Code section [99F.4\(24\)](#).

Secretary of State (General Fund): An increase of \$140,000 for an election misconduct investigator.

Iowa Public Employees' Retirement System (IPERS) Administration (Other Funds): A decrease of \$2.0 million due to the completion of the implementation of the I-Que computer system.

Agriculture and Natural Resources

Department of Agriculture and Land Stewardship (General Fund): The Department is requesting increases totaling \$6.2 million for the following:

- \$706,000 for the Administrative Division to cover required increases in employee salary, pension, and health and dental insurance costs.
- \$4.3 million for the Water Quality Initiative Management Program that was established in FY 2014. There was an additional \$2.0 million appropriated for FY 2015 in [SF 435](#) (FY 2014 Agriculture and Natural Resources Appropriations Act) and the Department is requesting an additional \$2.3 million for education programs, demonstration projects, and field day events.
- \$1.2 million for the closure of eight agricultural drainage wells.

Department of Agriculture and Land Stewardship (Other Funds): The Department is requesting \$1.0 million from the Environment First Fund for FY 2015 to establish an Urban Conservation Program.

Department of Natural Resources (Other Funds): The Department's request reflects a decrease of \$250,000 from the Groundwater Protection Fund due to one-time funding received in FY 2014 to develop an online training course for persons that are certified to apply manure as required with the passage of [HF 312](#) (FY 2014 Manure Application Training Act).

Board of Regents (General Fund): The Board of Regents is requesting an increase of \$285,000 for FY 2015 for the following:

- \$237,000 for salaries and support of the Veterinary Diagnostic Laboratory.
- \$48,000 for professional supplies for the Iowa Nutrient Research Center.

Economic Development

Department of Cultural Affairs (General Fund): The Department is requesting a net increase totaling \$166,000 for the following:

- An increase of \$200,000 for the Film Office within Administration Division.
- A decrease of \$34,000 for the Battle Flag Stabilization appropriation.

Iowa Economic Development Authority (General Fund): The Authority is requesting a net increase totaling \$824,000 for the following:

- An increase of \$799,000 for the Authority's operating appropriation. This request includes \$175,000 for the Councils of Governments Assistance.
- An increase of \$200,000 for the World Food Prize to match the amount appropriated in Iowa Code section [15.368](#).
- A decrease of \$175,000 for the Councils of Governments Assistance. These funds are included in the Authority's operating appropriation above.

Board of Regents Economic Development (General Fund): The Board of Regents is requesting increases totaling \$4.5 million for the following:

- University of Iowa: \$3.0 million per year over three years for the Accelerating Iowa's Knowledge Economy Program. This appropriation will launch a statewide center of excellence in data management, business analytics, and computational research and development. The center will focus on the unmet data needs of Iowa businesses and faculty researchers, and provide training and education opportunities for students before entering the workforce. State funds will be used for infrastructure and salaries.
- University of Northern Iowa: \$1.5 million for the Entrepreneur Outreach Program. This appropriation is intended to expand the current programs of Business Concierge and AppsLab, as well as create three new programs that include Network Iowa, Local Foods Entrepreneurship Support, and UNI MarketPlace.

Public Employment Relations Board (General Fund): The Board is requesting an increase of \$71,000 to cover the increased costs associated with the salary and benefits of the Administrative Law Judge hired by the Board in November 2012.

Iowa Workforce Development (General Fund): The Department is requesting a decrease of \$203,000 that includes:

- A decrease of \$53,000 for the Labor Services Division.
- A decrease of \$150,000 for the Workers' Compensation Division.

Education

College Student Aid Commission (General Fund): The Commission is requesting an increase of \$500,000 for FY 2015 for the Tuition Grant Program (Nonprofit Institutions).

Department of Education (General Fund): The Department is requesting increases totaling \$82.3 million for the following:

- \$1.4 million for the Department of Education Administration to move FTE positions from federal funds to State funds.
- \$1.0 million for the continued implementation of the Core Curriculum.
- \$493,000 for Student Achievement/Teacher Quality for the Mentoring and Induction Program.
- \$65.2 million for Education Reform. See the Education Reform Initiative section of this document for more information.
- \$669,000 for the Iowa Reading Research Center.
- \$10.2 million for the Successful Progression for Early Readers. Of this amount, \$3.2 million will be used to support free access to the universal screening tools to help identify literacy issues. The remaining funds will be used to implement early literacy strategies outlined in Iowa Code section [279.68\(2\)](#).
- \$1.5 million for the Iowa Learning Online (ILO) Initiative. These funds were previously appropriated in [HF 215](#) (Education Reform Appropriations Act) for FY 2015. In FY 2014, this program received a \$1.5 million allocation from the Education Reform appropriation in HF 604 (FY 2014 Education Appropriations Act). The ILO Initiative also received a \$1.5 million appropriation for FY 2016 in [HF 215](#).
- \$993,000 for Regional Telecommunications Councils. The Councils were previously funded at \$993,000 through the Iowa Telecommunications and Technology Commission for FY 2013 and FY 2014. In FY 2012 and prior years, the appropriation was under the purview of Iowa Public Television (IPTV).
- \$150,000 for Vocational Rehabilitation for costs associated with case services.
- \$738,000 for Iowa Public Television for the development of integrated content and to purchase digital learning media from the Public Broadcasting Service (PBS).

Board of Regents (General Fund): The Board of Regents is requesting increases totaling \$36.5 million for FY 2015 for the following:

- \$8.9 million for the University of Iowa (UI) General University for a general increase of 4.0%.
- \$7.0 million for Iowa State University (ISU) General University for a general increase of 4.0%.
- \$13.7 million for the University of Northern Iowa (UNI) General University. The increase for UNI includes a general increase of 4.5% and a \$10.0 million adjustment to the base to continue a one-time FY 2013 supplemental appropriation of \$10.0 million.
- General increases totaling \$516,000 (4.0%) for appropriations related to the Special Schools, including:
 - \$361,000 for the School for the Deaf.
 - \$151,000 for the Braille and Sight Saving School.
 - \$4,000 for various other programs.
- General increases totaling \$409,000 (3.2%) for all twelve UI special purpose appropriations, including:
 - \$70,000 for the Oakdale Campus.

- \$141,000 for the Hygienic Laboratory.
 - \$57,000 for the Family Practice Program.
 - \$21,000 for Specialized Children Health Services.
 - \$23,000 for Biocatalysis.
 - \$21,000 for Primary Health Care.
 - \$15,000 for the Iowa Online Advanced Placement Academy.
 - \$48,000 for the Iowa Flood Center.
 - \$13,000 for various other programs.
 - \$2.8 million for the ISU Agricultural Experiment Station for a general increase of 10.0%.
 - \$914,000 for the ISU Cooperative Extension Service for a general increase of 5.0%.
 - General increases totaling \$18,000 (3.2%) for the ISU Leopold Center and ISU Livestock Disease Research.
 - General increases totaling \$10,000 (3.2%) for the UNI Recycling and Reuse Center and the UNI Real Estate Education Program. No increase is requested for the UNI Math and Science Collaborative.
 - \$1.5 million for a new appropriation to fund a Bachelor of Applied Sciences Program at UNI. An additional \$1.5 million will be requested for FY 2016 to complete the implementation of the program. The funding will be used to ensure that faculty, staff, laboratory space, clinical space, and equipment are available across the participating departments to accommodate incoming students.
 - \$500,000 for a new appropriation to fund the Belin-Blank Academy at the UI. Additional appropriations of \$500,000 will be requested each year in FY 2016 and FY 2017 to begin the establishment of a STEM (science, technology, engineering, and mathematics) Academy to provide accelerated residential learning opportunities for Iowa youth who demonstrate the greatest ability. The funding will be used to create and launch a pilot program by funding student scholarships, faculty, staff, and materials.
 - \$35,000 for the Regents Board Office for a general increase of 3.2%.
 - \$209,000 for the three Regents regional centers, including:
 - \$27,000 for the Southwest Iowa Regents Resource Center for a general increase.
 - \$212,000 for the Northwest Regents Resource Center to implement a model similar to the Southwest Center.
 - A decrease of \$30,000 for the Quad Cities Graduate Center because the center continues to duplicate services already provided by the Regents.
 - \$13,000 for Iowa Public Radio for a general increase of 3.2%.
- Board of Regents (Other Funds):** The Board of Regents is requesting the following increases in appropriations for FY 2015 from the Skilled Worker and Job Creation Fund:
- \$7,000 for the UI Economic Development for a general increase.
 - \$64,000 for the UI Entrepreneur and Economic Growth Initiative for a general increase.
 - \$855,000 for the ISU Economic Development. This covers a general increase, \$377,000 for the Small Business Development Centers program to address reductions in state and federal funding, and \$400,000 for expanding services at the Research Park.
 - \$34,000 for the UNI Economic Development for a general increase.
 - \$96,000 for the Regents Innovation Fund for a general increase.

Health and Human Services

Department on Aging (General Fund): The Department is requesting a net decrease of \$92,000 for the Office of Long-Term Care Resident Advocate that includes:

- A decrease of \$200,000 to account for the Governor's veto of two Long-Term Care Ombudsmen positions from the FY 2014 appropriation.
- An increase of \$108,000 to add a discharge specialist position.

Department of Public Health (DPH) (General Fund): The Department is requesting a net decrease totaling \$2.6 million and 14.3 FTE positions. The changes include:

- A decrease of \$575,000 for Addictive Disorders that includes:
 - A decrease of \$50,000 to eliminate a social media campaign to address tobacco use reduction.
 - A decrease of \$300,000 for substance abuse disorder-related treatment.
 - A decrease of \$200,000 for smoking cessation nicotine replacement therapy for uninsured and underinsured lowans.
 - A decrease of \$25,000 for tobacco use education.
- A decrease of \$25,000 for Healthy Children and Families due to a reductions to the Audiological Services for Kids Program that provides audiological services and hearing aids to children.
- A decrease of \$650,000 for Chronic Conditions that includes:
 - A decrease of \$50,000 for education and support programs for epileptic individuals and their families.
 - A decrease of \$150,000 to eliminate funding support for studying, tracking, and researching melanoma.
 - A decrease of \$40,000 for the Medical Home System Advisory Council.
 - A decrease of \$410,000 to eliminate a Brain Injury Services Program contract for facilitator services, training services, and provider recruitment.
- A decrease of \$1.6 million for Community Capacity:
 - A decrease of \$29,000 for both the Direct Care Worker Advisory Council and the Direct Care Worker Association.
 - A decrease of \$100,000 for the Iowa Donor Registry.
 - A decrease of \$50,000 for the Prevent Blindness Iowa vision screening and training program.
 - A decrease of \$1.2 million to eliminate the Iowa Collaborative Safety Net Provider Network charged with developing and implementing a statewide regionally-based network to provide integrated health care delivery.
 - A decrease of \$75,000 for free clinics to assist patients in finding an appropriate medical home.
 - A decrease of \$70,000 for the safety net provider patient access to specialty care initiative.
 - A decrease of \$95,000 for a pharmaceutical infrastructure for safety net providers.
- A net increase of \$18,000 for Public Protection:
 - A decrease of \$29,000 due to the Governor's veto of an Emergency Medical Services (EMS) task force.
 - A decrease of \$28,000 due to an end of one-time funding to establish a professional licensure board for orthotists, prosthetists, and pedorthists.

- An increase of \$75,000 for an EMS trauma system review.
- An increase of \$215,000 for an EMS data registry software system.

Department of Human Services (DHS) (General Fund): The Department is requesting a net increase totaling \$80.7 million. The changes include:

- A net increase of \$87.4 million for the Medicaid Program to fund the shortfall in FY 2014, replace federal funds due to a reduction in Iowa's Federal Medical Assistance Percentage (FMAP) rate, and fund general program increases. The increase incorporates the Mental Health Redesign appropriation that is included in the Medicaid Program beginning in FY 2015.
- An increase of \$9.5 million for Medical Contracts to replace one-time funding sources in FY 2014, for the new Iowa Health and Wellness Program, and increased costs for contracts and information technology expenses.
- An increase of \$9.1 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.
- A decrease of \$1.4 million for the State Supplementary Assistance Program due to lower caseloads.
- An increase of \$67,000 for the Mental Health Institute (MHI) at Cherokee due to increased costs of pharmaceuticals, food, transportation, and utilities.
- An increase of \$30,000 for the MHI at Clarinda due to increased costs of pharmaceuticals, food, transportation, and utilities.
- An increase of \$136,000 for the MHI at Independence due to increased costs of pharmaceuticals, food, transportation, utilities, and to replace federal funds due to a reduction in Iowa's FMAP rate.
- An increase of \$44,000 for the MHI at Mt. Pleasant due to increased costs of pharmaceuticals, food, transportation, and utilities.
- An increase of \$739,000 for the Glenwood Resource Center due to increased costs of pharmaceuticals, food, transportation, utilities, and to replace federal funds due to a reduction in Iowa's FMAP rate.
- An increase of \$475,000 for the Woodward Resource Center due to increased costs of pharmaceuticals, food, transportation, utilities, and to replace federal funds due to a reduction in Iowa's FMAP rate.
- An increase of \$498,000 for the Civil Commitment Unit for Sexual Offenders to annualize the cost of the FY 2013 enrollment increase and to fund costs associated with five additional offenders being added in FY 2015.
- A decrease of \$29.8 million due the elimination of the Adult Disability Services equalization payment to counties. The Department did not include this funding in the budget request.
- No net change for the Family Investment Program (FIP). The Department is shifting funds from Temporary Assistance for Needy Families (TANF) to the General Fund to maintain Maintenance of Effort (MOE) requirements. No new funds are needed due to a decrease in caseloads.
- An increase of \$696,000 for the Child Support Recovery Unit to replace the loss of one-time federal funding and for the increased cost of services.
- A net increase of \$2.1 million for Adoption Subsidy caseload growth, adjustments for FMAP changes, and to fund FY 2014 shortfalls in FY 2015.
- An increase of \$208,000 for Child and Family Services to adjust for FMAP changes.
- An increase of \$232,000 for Eldora Training School due to increased costs for pharmacy, food, transportation, utilities, and a new contract to meet sexual harassment and abuse standards.

- An increase of \$49,000 for Toledo Juvenile Home due to increased costs for pharmacy, food, transportation, and utilities.
- A net decrease of \$1.2 million for Child Care Assistance due to lower estimated caseloads and the replacement of State General Fund dollars with TANF funding.
- An increase of \$1.8 million for Field Operations to fund FTE positions previously funded by the expired Health Care Transformation Account (HCTA) to maintain FY 2014 caseload worker per client ratios.

Department of Human Services and University of Iowa Hospitals and Clinics (UIHC) (Other Funds): The Department and the UIHC are requesting a net decrease in non-General Fund appropriations totaling \$105.6 million compared to estimated FY 2014. Included in this request are decreases totaling \$90.2 million from the IowaCare Account due to the elimination of the IowaCare Program in FY 2014. The decreases include:

- A decrease of \$6.4 million from the Health Care Trust Fund for Medicaid due to less revenue available in the Fund.
- A decrease of \$6.7 million from the Pharmaceutical Settlement Account for Medical Contracts due to less revenue available in the Account.
- A decrease of \$35.5 million from the IowaCare Account for Broadlawns Hospital due to the elimination of the IowaCare Program.
- A decrease of \$3.0 million from the IowaCare Account for the Regional Provider Network due to the elimination of the IowaCare Program.
- A decrease of \$1.5 million from the IowaCare Account for the Lab Test and Radiology Pool due to the elimination of the IowaCare Program.
- A decrease of \$372,000 from the IowaCare Account for the Iowa Medicaid Enterprise for administrative costs due to the elimination of the IowaCare Program.
- A decrease of \$49.8 million from the IowaCare Account for reimbursement of services and physicians at the UIHC due to the elimination of the IowaCare Program.
- A decrease of \$412,000 from the Hospital Health Care Access Trust Fund to the Nonparticipating Provider Reimbursement Fund. This appropriation was related to the IowaCare Program and has been eliminated.
- An increase of \$412,000 from the Hospital Health Care Access Trust Fund to Medicaid.
- A decrease of \$1.0 million from the Nonparticipating Provider Reimbursement Fund for providers not participating in the IowaCare Program. This appropriation was related to the IowaCare Program and has been eliminated.
- An increase of \$407,000 from the Quality Assurance Trust Fund to Medicaid due to increased revenues available in the Fund.
- A decrease of \$1.7 million from the Medicaid Fraud Fund to Medicaid due to decreased revenues available in the Fund.

Justice System

Iowa Civil Right Commission (General Fund): The Commission is requesting a 10.0% reduction totaling \$130,000 due to decreased reimbursement for the assigned Assistant Attorney General, reduction in overall personnel costs, and efficiencies in travel, advertising, outside services, and office supplies.

Department of Justice (General Fund): The Attorney General is requesting an increase of \$394,000 for the following:

- \$175,000 increase for the Criminal Appeals and Area Prosecutions Divisions.

- \$219,000 increase for Legal Services Poverty Grants.

Department of Corrections (DOC) (General Fund): The Department is requesting a decrease of \$425,000. The changes include:

- \$500,000 decrease to eliminate the FY 2014 one-time costs associated with renovating or replacing a bunkhouse to house minimum security offenders outside the fence at the new Iowa State Penitentiary.
- \$141,000 decrease to eliminate the one-time costs from FY 2014 related to opening a new residential facility in Ottumwa.
- \$216,000 increase to annualize staff costs for the new reception center at Mitchellville.

Department of Homeland Security and Emergency Management (General Fund): The Department is requesting an increase of \$387,000 to move FTE positions from federal funding to the State General Fund.

Department of Human Rights - Criminal Juvenile Justice Planning Division (General Fund): The Division's request represents a decrease of \$160,000 and 1.0 FTE position. The General Assembly appropriated \$80,000 in one-time money for a Jail Diversion Study and \$80,000 and 1.0 FTE position for the Public Safety Advisory Board. The Department did not request this funding to continue in FY 2015.

Judicial Branch (General Fund): The Judicial Branch is requesting increases totaling \$10.7 million and includes:

- \$4.3 million for annulization of salaries and benefits for judges, magistrates, and nonjudicial officer personnel and salary increases for contract and noncontract Judicial Branch employees.
- \$2.0 million for an additional 4.5% salary increase for each judicial officer (judges) effective July 1, 2014.
- \$4.2 million to fund 74.5 FTE positions throughout the Judicial Branch.
- \$190,000 for a Language Access Coordinator to implement the Judicial Branch language access plan.

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 mostly non-General Fund sources, primarily the Rebuild Iowa Infrastructure Fund (RIIF) and the Technology Reinvestment Fund (TRF).

Department of Transportation (DOT) (General Funds): The Department is requesting \$5.5 million for a new Freight Transportation Fund to provide financial assistance to railroads for improvements to rail facilities to enhance economic development and provide assistance to railroads to maintain and improve the rail system.

Department of Transportation (Other Funds): The Department is requesting a net increase of \$1.1 million from the Road Use Tax Fund and the Primary Road Fund for FY 2015. The changes include:

- An increase of \$82,000 for the Transportation Maps budget unit. Transportation maps are printed on a calendar year schedule and the funding increase requested for FY 2015 completes the two-year cycle for updating the transportation map.
- An increase of \$203,000 for equipment depreciation in the Highway Division.
- An increase of \$124,000 for personnel and utility service charges from the Department of Administrative Services.
- Net changes for DOT capital projects include:
 - A decrease of \$280,000 in the appropriation for the replacement of scale facilities.

- An increase of \$200,000 for deferred maintenance at field facilities. This appropriation will provide funding for field facility maintenance needs, such as replacing windows, painting buildings, paving driveways, and various other repairs.
- A new appropriation of \$6.4 million for a proposed maintenance garage facility to replace the existing Des Moines North combined facility built in 1960. The proposed facility will replace the facility that has been outgrown due to population growth and technology improvements. An appropriation of \$6.5 million was provided for FY 2014 for the replacement of the Mason City combined facility. The DOT typically tries to replace one of its 109 garages per year.
- A new appropriation of \$730,000 to relocate the Traffic Operations Center from the headquarters building in Ames to the Motor Vehicle Division building in Ankeny. The appropriation will also provide funding to upgrade communications and information technology equipment.
- An increase of \$200,000 for Heating, Ventilation, and Air Conditioning (HVAC) improvements to replace or retrofit exhaust and radiant heat systems that were installed over 25 years ago. Improvements will be made at the Ames headquarters, DeWitt, Missouri Valley, Coralville, Mt. Pleasant, West Burlington, Ottumwa, and Perry.

Infrastructure Projects: State agencies are requesting a total of \$253.9 million for infrastructure-related projects from the RIF and the TRF, an increase of \$93.2 million compared to estimated FY 2014. The total includes \$101.4 million in requests that are in the system for projects previously enacted in RIF and \$10.0 million in requests that are previously enacted from the TRF. 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 2015 is \$142.5 million. In addition to the RIF and TRF requests, there is one General Fund request from the Department of Transportation for \$5.5 million for the Freight Transportation Fund.

Significant infrastructure-related requests include:

- **Department of Cultural Affairs (DCA):** The DCA is requesting \$25.0 million for 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 consultant noted 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 rebuild. Additional planning and study was necessary to determine the full scope of the project, so during the 2013 Legislative Session, the General Assembly appropriated \$3.8 million from the RIF for FY 2015. This previously enacted amount is included in the \$25.0 million request. The DCA is required to submit a report to the General Assembly on or before October 15, 2014, concerning the results of the planning and study of the building, including the anticipated cash flow for the final building design.
- **Board of Regents:** The Board of Regents is requesting a total of \$147.3 million for FY 2015 for several capital projects and improvements at Regents institutions and the tuition replacement appropriation that is used to pay debt service on academic revenue bonds. Of the \$147.3 million, \$29.7 million is for tuition replacement and reflects an increase of \$1.9 million compared to estimated FY 2014 that was expected due to the additional bonds issued under the 2009 authorization. Of the \$117.6 million requested for capital projects and improvements, \$28.6 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 fire safety and deferred maintenance at the institutions. In addition, the new building project requests for FY 2015 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 UI. Total State funding requested for the project is \$70.3 million over four fiscal years.
 - \$5.0 million to begin the planning for the construction of a new Biosciences Building at ISU. Total State funding requested for the project is \$55.0 million over four fiscal years. The total amount for the

Biosciences Building project reflects a revised project request to include a new 112,000 square-foot facility and an addition to an existing structure in order to address and account for growth in enrollment in the six core bioscience departments.

- \$3.0 million to begin planning for the renovation of the Schindler Education Center at UNI. Total State funding requested for the project is \$32.9 million over four fiscal years.
- **Other infrastructure-related requests include:**
 - \$9.8 million for deferred maintenance and capital improvements at various facilities under the purview of the Department of Human Services. 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.
 - \$1.3 million for the Department of Corrections for replacement of a boiler and enclosure at the Anamosa State Penitentiary in order to provide system redundancy if any other boilers are not operable during winter.
 - \$1.3 million for Iowa Public Television for equipment and facility repair and replacement, including upgrading software and hardware, replacing tower lighting systems, upgrading generators, replacing routers and firewalls, and making other various equipment and facility improvements.
 - \$350,000 for two new appropriations for the Department of Education, including \$200,000 for the Workforce Preparation Outcome Reporting System to support the reporting of educational and employment outcomes for various workforce preparation programs and \$150,000 for the Program and Common Course Numbering Management System to maintain a cloud-based program and common course numbering management system.
 - \$215,000 for the Emergency Medical Services (EMS) Data System for the Department of Public Health to provide new technology and a single system for collecting trauma and EMS data. The current technology systems for collecting trauma and EMS data are separate and more than 10 years old.

Unassigned Standings

Iowa Economic Development Authority (General Fund): The Department is requesting a decrease of \$354,000 for the Tourism Marketing standing appropriation for FY 2015. The request is based on legislative action from the 2013 Legislative Session.

Department of Education State Foundation School Aid (General Fund): The Department is requesting an increase of \$170.5 million to fund State Aid to Schools in FY 2015. This request reflects the estimated impact of multiple changes enacted during the 2013 Legislative Session that affected school aid and includes: a 4.0% allowable growth rate, state aid property tax relief, restoration of the \$15.0 million reduction to area education associations, school district sharing incentives, and changes to supplementary weighting for limited English proficient students.

Department of Management (General Fund): The Department is requesting increases totaling \$21.6 million that include:

- An increase of \$17.5 million for the Technology Reinvestment Fund. For FY 2014, this appropriation was notwithstanding and was funded from the Rebuild Iowa Infrastructure Fund at \$14.3 million. Under current law, the appropriation is provided from the General Fund in FY 2015.
- An increase of \$4.1 million in the amount budgeted for payment of State Appeal Board claims in FY 2015. State Appeal Board claims are funded with a standing unlimited appropriation; however, the amount budgeted for FY 2014 was capped in legislation at \$3.0 million for FY 2014. The current estimate for FY 2015 Appeal Board claims is \$7.1 million.

Department of Revenue (General Fund): The Department is requesting increases totaling \$131.6 million that include:

- An increase of \$128.7 million to fund the estimated cost of implementing [SF 295](#) (Commercial Property Tax Act) in FY 2015.
- An increase of \$1.0 million for the Homestead Tax Credit to fund the projected increase in need for FY 2015. The cost to fully fund the Homestead Tax Credit in FY 2015 is estimated at \$139.0 million.
- An increase of \$1.5 million for the Elderly and Disabled Tax Credit to fund the projected increase in need for FY 2015. The cost to fully fund the Elderly and Disabled Credit in FY 2015 is estimated at \$28.7 million.
- An increase of \$438,000 for costs associated with the printing of cigarette stamps.

Executive Council (Other Funds): The Council is requesting a decrease of \$1.1 million for the FY 2015 Performance of Duty appropriation. Total expenditures from the Performance of Duty appropriation for FY 2015 are estimated at \$34.5 million. This appropriation is funded from the Economic Emergency Fund and is used to provide funding for emergency repairs to State property, if sufficient funds are not available in a State agency budget. The appropriation can also be used to fund a portion of the local match for local governmental entities where presidential disasters have been declared. All expenditures from the Performance of Duty appropriation must be approved by the Executive Council.

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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.

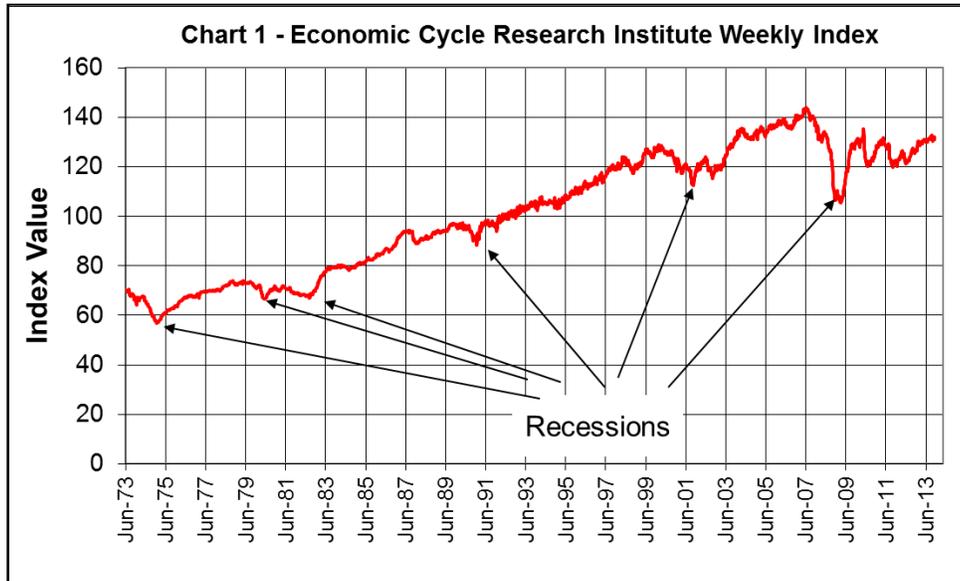
The following table shows that over the last 44 years, there were seven recessions lasting a total of 83 months, 15.7% of the total 528-month timeframe.

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

Note: Expansion are measured trough to peak, recessions are measured peak to trough.

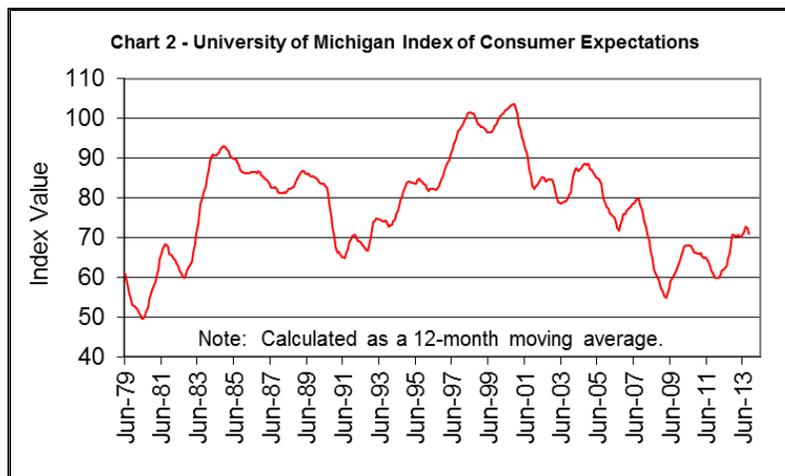
Source: National Bureau of Economic Research

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 42 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.

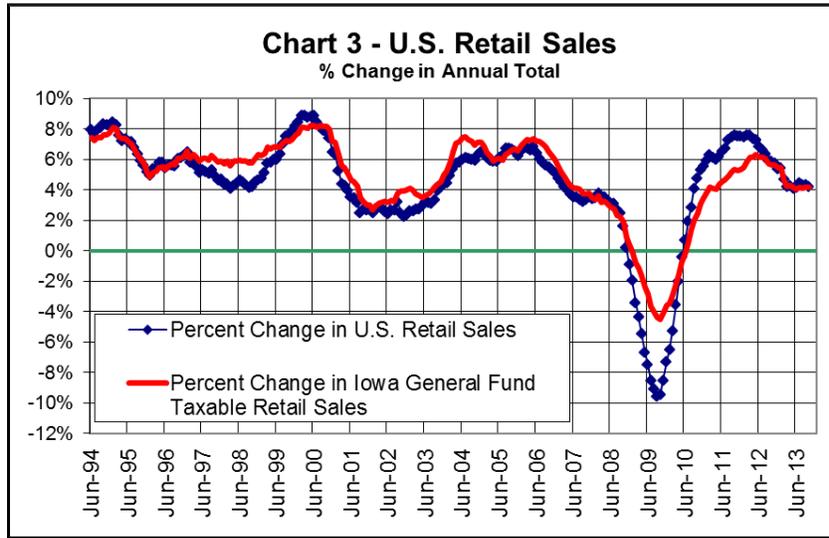
Chart 2 presents a 12-month moving average of the Index. The chart shows consumer confidence, as reported through the Index, reached a peak in the second half of calendar year 2000. After that peak, the Index declined steadily through March 2009. The recent low point for the Index was October 2011, followed by a generally positive trend for the past 24 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 9.9%, 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 4.2% for total retail. That level of retail sales growth is 1.2 percentage points lower than the growth rate 12 months ago.

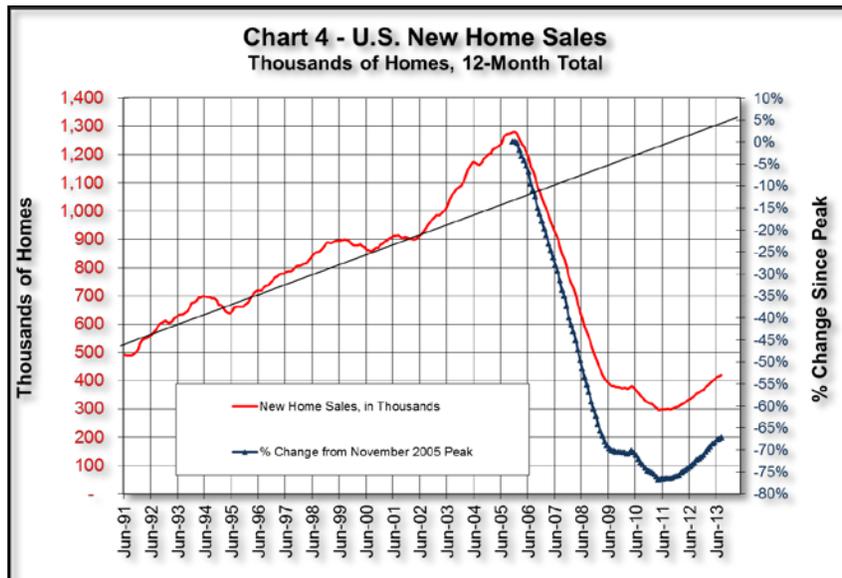
Iowa General Fund sales/use tax receipts depend on the retail sale of taxable items. Excluding three categories of retail sales that are not generally subject to General Fund sales/use tax (food stores, gasoline stations, and motor vehicle dealers); total national sales peaked in September 2008 and decreased 4.7% before rebounding beginning in January

2010 (red line on **Chart 3**). The current growth rate in taxable retail sales (4.2% year-over-year) has been steady for the past six months.



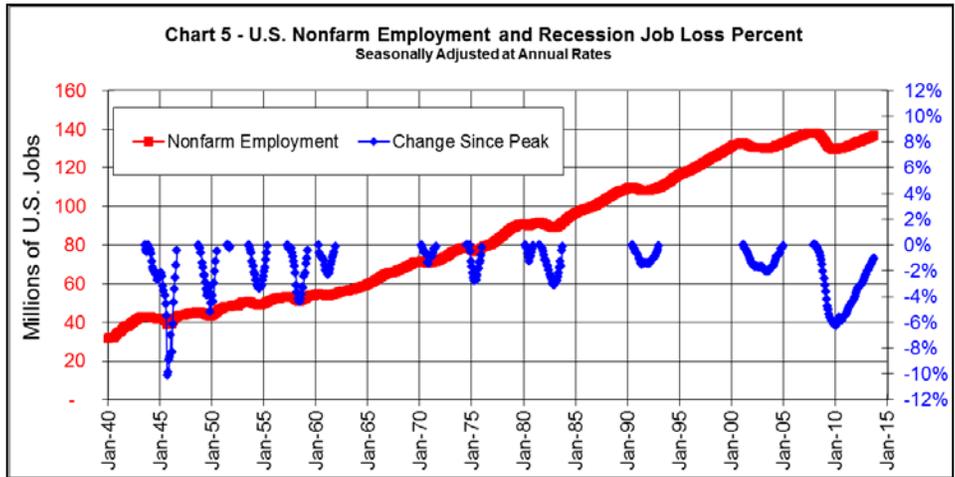
U.S. New Single-Family Home Sales – The U.S. Census Bureau produces monthly estimates of U.S. new single-family home sales. The 12-month moving average peaked in November 2005 at 1,279,200 annual units (**Chart 4**). Through August 2013, new home sales for the preceding 12 months totaled 421,000, or a drop of 67.2% 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 beginning in May of 2011.



U.S. Employment – Using seasonally adjusted numbers, year-over-year U.S. job growth peaked in March 2006 at 2,849,000 jobs, and U.S. nonfarm employment peaked in January 2008 at 138,056,000 total jobs. Annual job growth turned negative in May 2008 and, peak to trough, the seasonally adjusted job series shows job losses totaled 8,736,000 (February 2010). In the 46 months since the bottom, the U.S. has added back 6,970,000 jobs, 79.8% 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 10 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 59,300 (-3.9%) jobs and reached a low point in September 2010. The annual employment average has increased by 55,900 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 to 112. **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.

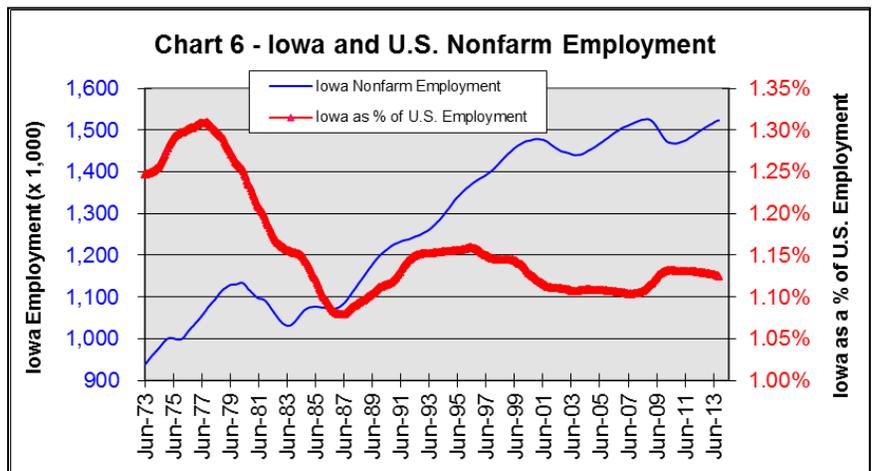
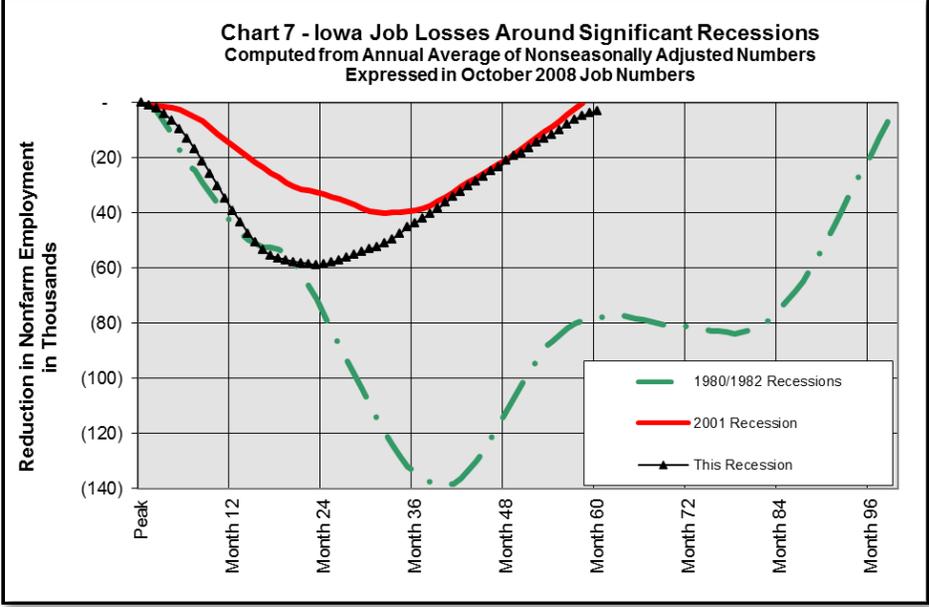


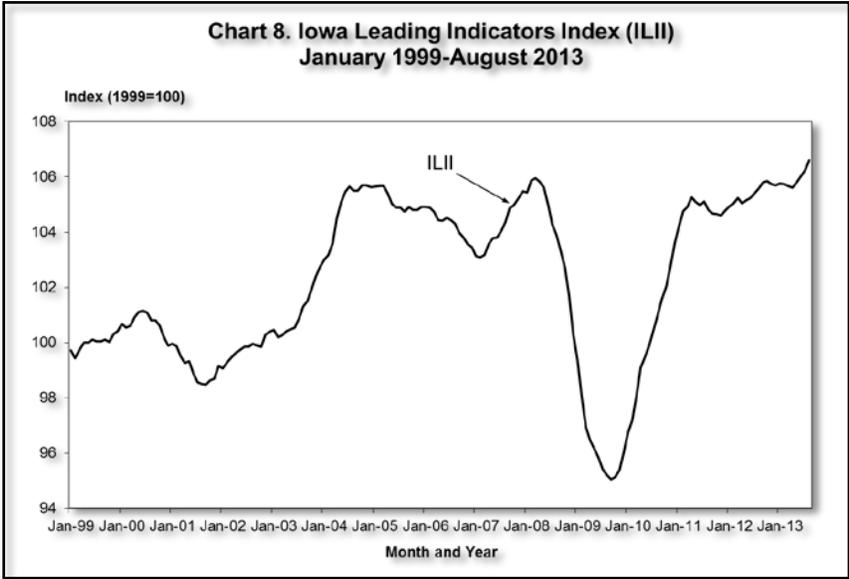
Chart 7 depicts Iowa job losses around the early 1980s, the early 2000’s, and the December 2007 recessions. The chart shows the recession of the early 1980s was equivalent to a 140,000 job loss recession today and the recession of the early 2000’s was equivalent to a 40,000 job loss recession. The recent recession, at least in terms of Iowa job losses,



is more severe than the recession of the early 2000's, however, improvement began 12 months earlier. By the 60th month past the Iowa employment peak, this employment recession is about 3,000 jobs more severe than the early 2000s recession.



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 two years.



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/.



Iowa General Fund Revenues

Iowa’s income, sales/use, and corporate taxes account for approximately 89.5% of the revenue deposited in the State General Fund (FY 2013 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 44 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 2014 and FY 2015 (red dots on the right).

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

The 2013 General Assembly enacted a number of law changes that are projected to impact the Iowa General Fund revenue stream in FY 2014 and beyond. Three of those changes combine to produce the negative General Fund growth projection for FY 2014. The law changes and their associated FY 2014 General Fund revenue reduction include:

- Depositing all cigarette and tobacco tax revenue to a fund outside the State General Fund (\$-118.4 million)
- Depositing all gambling revenue to a fund outside of the State General Fund (\$-66.0 million)
- Increasing the Earned Income Tax Credit (\$-30.2 million)

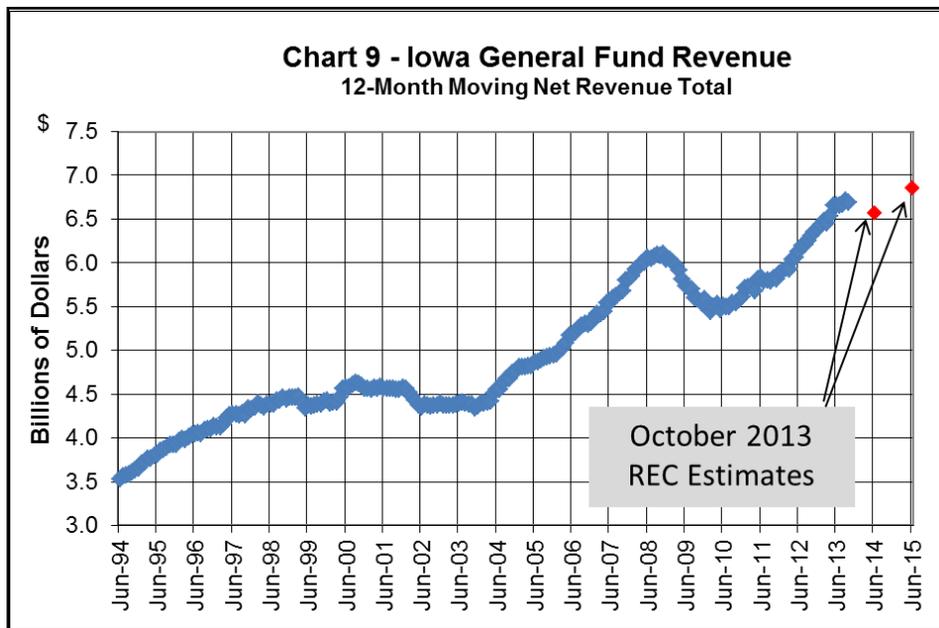


Chart 9 includes the REC estimates for net General Fund revenue, with the FY 2014 and FY 2015 estimates marking the path revenue must travel over the next 19 months to achieve the estimates. Revenue estimates website: <https://www.legis.iowa.gov/LSAReports/quarterlyReview.aspx>

In October 2013, the REC established an FY 2013 net General Fund revenue growth rate of negative 1.2%, excluding transfer revenue.

For FY 2015, the REC estimates growth will be positive 4.3%.

In dollar terms, net revenue is projected to decrease \$78.7 million for FY 2014 and increase \$285.3 million for FY 2015.

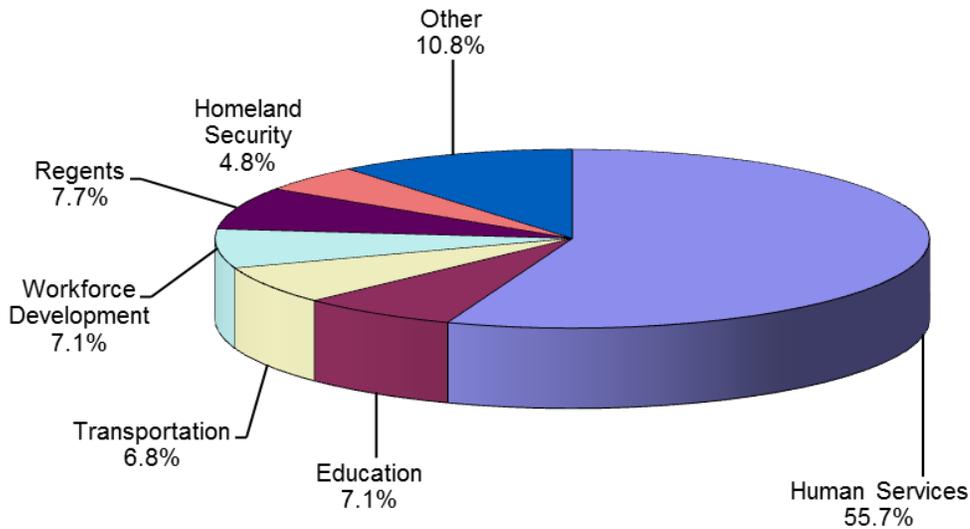
Including transfer revenue, FY 2013 projected growth is negative \$73.5 million (- 1.1%), while FY 2015 growth is projected at positive \$281.3 million (4.2%).

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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 half of all federal funds allocated to Iowa and a majority of the federal funds received by the DHS goes to the Medicaid Program. It is estimated that Iowa will receive \$6.4 billion in federal funds in FY 2014 through all Departments, an increase of \$422.7 million compared to FY 2013.

**Proportion of Estimated Federal Funds Received by Iowa by Department
 FY 2014**



**FY 2012-FY 2014 Federal Funds Received by Iowa Departments
 (in millions)**

Department	Actual FY 2012	Actual FY 2013	Estimated FY 2014
Human Services	\$ 3,184.9	\$ 3,260.7	\$ 3,580.9
Education	435.1	444.3	459.9
Transportation	602.3	485.3	439.4
Workforce Development	813.2	644.7	454.0
Regents	524.9	203.4	494.1
Homeland Security	224.1	236.5	310.8
Other	38.2	736.6	695.2
Department Total	\$ 5,822.7	\$ 6,011.5	\$ 6,434.3

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

Sequestration Update

The federal [Budget Control Act of 2011](#) (BCA) was signed into law, on August 2, 2011, to increase the federal debt limit while reducing long-term budget deficits. The deficit reduction provisions of the BCA, particularly sequestration, have the potential to decrease federal funds allocated to Iowa in future years through a combination of across-the-board (ATB) spending reductions and spending targets that reduce government spending on discretionary (receiving annual appropriations) and mandatory (earned-benefit or entitlement) federal programs. The sequestration was to begin on January 1, 2013, however this was delayed until March 1, 2013, with the passage of the [American Taxpayer Relief Act](#).

Federal Fiscal Year 2013 (October 2012 – September 2013) spending reductions were made through automatic ATB cuts to all spending not exempted in the BCA. The FFY 2014 through FFY 2021 spending reductions will 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 following table provides budget information for Iowa from a report issued by the Federal Funds Information for States organization titled, [The VIP Series, FY 2013 Enacted Budget and the BCA Sequester](#). The table details Iowa programs with reduced funding when comparing the final FFY 2013 budget to the FFY 2013 final budget after the sequestration.

Federal Reductions to Iowa Programs - Federal FY 2013					
(in thousands)					
Program	FFY 2012 Enacted	FFY 2013 Final	FFY 2013 Final Post-Sequester	FFY 2013 Final Post-Sequester to FFY 2012	FFY 2013 Final Post-Sequester
Special Education – Basic State Grant	\$ 121,911	\$ 121,911	\$ 115,808	\$ -6,103	\$ -6,103
Title I – Grants to Local Education Agencies	84,226	93,119	88,901	4,675	-4,218
Head Start	59,456	59,706	56,715	-2,741	-2,991
Low-Income Home Energy Assist. Program (LIHEAP)	54,813	54,813	52,055	-2,757	-2,757
Women, Infants & Children (WIC) Supp. Feeding	43,804	45,462	43,258	-546	-2,204
Vocational Rehabilitation – State Grants	33,200	34,230	32,484	-717	-1,746
Unemployment Insurance State Administration	28,965	29,557	28,041	-924	-1,516
Child Care and Development Block Grant	21,098	21,561	20,499	-598	-1,061
CDBG – Nonentitlement	21,054	21,054	19,994	-1,059	-1,059
EPA – Clean Water State Revolving Fund (SRF)	19,321	19,128	18,156	-1,165	-972
Improving Teacher Quality	18,836	18,880	17,936	-900	-944
Social Services Block Grant	16,680	16,624	15,776	-904	-848
Consolidated Health Centers	21,651	23,998	23,222	1,571	-776
EPA – Drinking Water State Revolving Fund (SRF)	15,321	15,168	14,397	-924	-771
Substance Abuse and Prevention Block Grant	13,422	13,422	12,747	-675	-675
Other Iowa Programs	2,961,625	3,105,802	3,102,096	140,471	-3,706
Total	\$ 3,535,382	\$ 3,694,432	\$ 3,662,085	\$ 126,704	\$ -32,346

CDBG = Community Development Block Grant Program

EPA = Environmental Protection Agency

Federal FY 2014 Budget Update

Congress did not approve a federal FY 2014 budget by September 30, 2013, causing a federal government shutdown. On October 17, 2013, [H.R. 2775, Continuing Appropriations Act, 2014](#), was enacted that lists appropriations for the federal government. The Act is effective from October 1, 2013, through January 15, 2014. The House and Senate agreed to create a conference committee to draft a budget for federal FY 2014 by December 13, 2013.

Federal Funds Tracking: Grants Enterprise Management System

The Grants Enterprise Management System (GEM\$) is operated by the DOM and is designed to be a resource for State agencies and local governments for researching federal grant opportunities, applying for them, and then tracking the award of funding if granted.

The DOM operates www.igrants.gov and a database that:

- Manages the reporting of grants applied for and received by State agencies.
- Posts State grants available to apply for.
- Manages the State agency awards to government entities, nonprofit organizations, private businesses, and individuals. This includes the grant application, selection, award/contracting, monitoring, communications, modification, reporting, close-out, and financial management processes.

Agencies are required to use the website to report all competitive and noncompetitive grants applied for in the database. The GEM\$ also enables State departments to collaborate on grants when possible. Agencies currently using GEM\$ to manage their awards:

- Department of Administrative Services – Information Technology Enterprise
- Economic Development Authority
- Department of Education
- Department of Management
- Department of Homeland Security and Emergency Management
- Iowa Commission on Volunteer Service
- Office of Drug Control Policy
- Department of Public Health
- Department of Cultural Affairs
- Department of Public Defense
- Department of Public Safety
- Department of Justice

Implementation for all State agencies is projected to be completed by June 30, 2015.

Related Websites

Government Accountability Office website: www.gao.gov/

Federal Government website: www.recovery.gov/Pages/home.aspx

Federal Funds Information for States website: [The VIP Series, FY 2013 Enacted Budget and the BCA Sequester.](#)

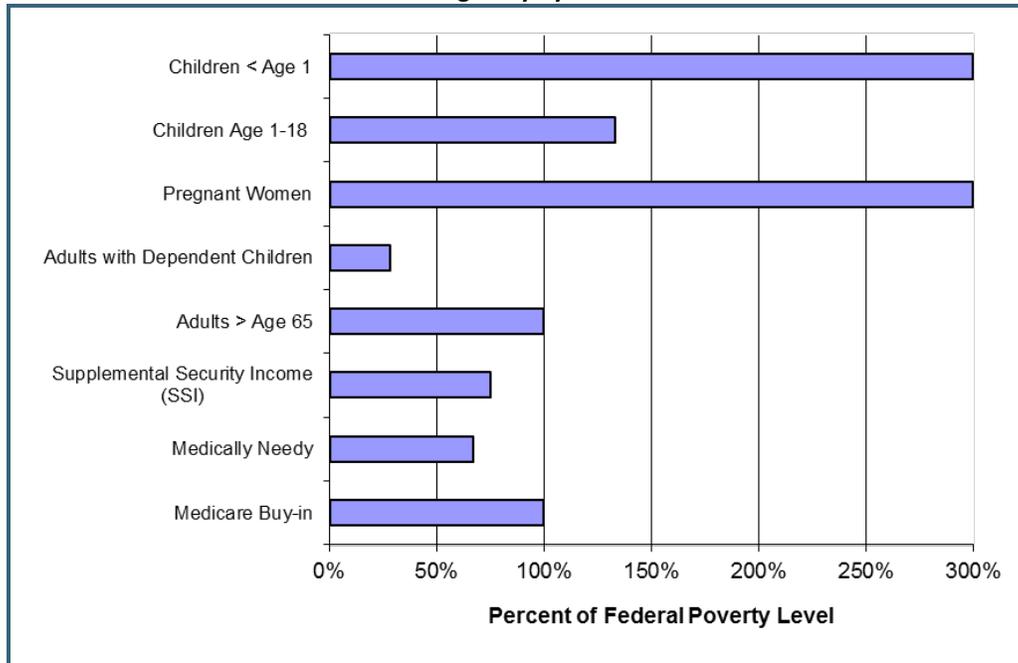
GEM\$ website: www.igrants.com

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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 2014 the federal share of the Medicaid Program is 58.35%.

Table 1
Medicaid Eligibility by Income Level



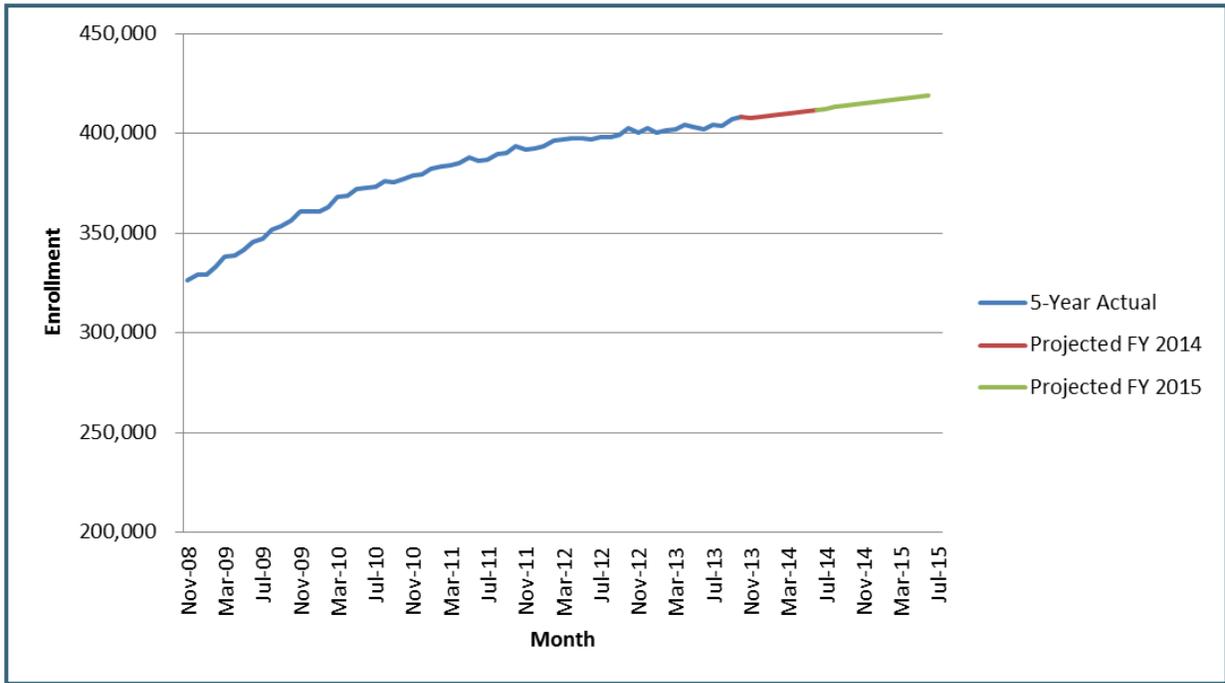
The Iowa Medicaid Program covers individuals at various levels of income as allowed under federal law. To be eligible for Medicaid, an individual must be categorically eligible. This means the individual must meet income requirements and qualify in a category to be eligible. **Table 1** shows the maximum income level for children, pregnant women, adults with dependent children, adults over age 65, 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 \$23,550 for 2012.

In October 2013, 407,311 Iowans were enrolled in Medicaid. Of this total, 57.6% were children, 15.4% were adults with dependent children, 19.4% were disabled, and 7.6% were over age 65. The FY 2013 State expenditures totaled \$1,407.6 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 27.0% of enrollment but utilize 69.0% of expenditures.

Enrollment

Table 2 shows the enrollment growth in Iowa over the past five years. In FY 2009 and FY 2010, due to the poor economy, the Program grew by 8.2% and 9.4%, respectively. Growth slowed to 5.4% in FY 2011, 3.4% in FY 2012, and to 1.9% in FY 2013.

Table 2
Medicaid Enrollment



With continuing economic recovery, enrollment is projected to continue to increase, but at a slower pace in FY 2014 and FY 2015 than the previous years. The Fiscal Services Division of the Legislative Services Agency (LSA) estimates Medicaid enrollment will increase by 1.8% per year in FY 2014 and FY 2015.

The enrollment estimates above do not take into account the “woodwork effect” resulting from the implementation of the federal Affordable Care Act. The Medicaid forecasting group has included \$7.2 million in FY 2014 and \$22.2 million in FY 2015 to account for the additional enrollment, the majority of which is anticipated to be children.

Revenues and Expenditures

Table 3 shows actual expenditures for FY 2011 through FY 2013 and projected expenditures for FY 2014 and FY 2015. 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 2011 Actual	\$ 1,012.9	\$ -187.1	\$ 825.8
FY 2012 Actual	1,104.1	0.0	1,104.1
FY 2013 Actual	1,407.6	0.0	1,407.6
FY 2014 Projected Need	1,480.7	0.0	1,480.7
FY 2015 Projected Need	1,574.2	0.0	1,574.2

Note: Projected expenditures reflect the midpoints of the Medicaid forecasting group.

As **Table 3** illustrates, Medicaid expenditures have increased substantially from FY 2011 to FY 2015. There are several reasons for this, including:

- Iowa continues to do better economically when compared to the rest of the country. As a result, Iowa's federal medical assistance percentage (FMAP) rate continues to decrease and Iowa pays for a larger share of the Medicaid program compared to the federal government. From FY 2010 to FY 2015, Iowa's FMAP rate declined 7.2%. This means that for the \$3.7 billion in total Medicaid expenditures projected in FY 2015, Iowa will pay approximately \$265.0 million more under the new rate as compared to the FY 2010 FMAP rate.
- State Medicaid expenditures increased substantially due to the shift of \$240.9 million in Medicaid expenditures previously funded by the counties 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 2013 and projected revenues and expenditures for FY 2014 and FY 2015.

Table 4
Medicaid Balance Sheet

	<i>Actual</i> <i>FY 2013</i>	<i>Estimated</i> <i>FY 2014</i>	<i>Estimated</i> <i>FY 2015</i>
Medicaid Funding			
Carryforward from Previous Year	\$ 15,337,099	\$ 10,030,023	\$ 0
Veterans Home Transfer	3,533,208	0	0
Behavioral Health Account Carryforward	1,515,463	0	0
MH Risk Pool Carryforward	4,736,918	1,839,294	0
Health Care Transformation Account	8,280,632	0	0
Palo Tax	2,409,390	1,167,464	1,167,464
Health Care Trust Fund	106,046,400	224,300,000	223,400,000
Nursing Facility Quality Assurance Fund	26,500,000	28,788,917	29,195,653
Hospital Trust Fund	33,368,452	34,288,000	34,700,000
hawk-i Performance Bonus	11,586,323	9,776,267	0
Medicaid Fraud Fund	0	7,241,325	2,422,695
MHDS Redesign Funds	228,321,582	0	0
Total Non-General Fund for Medicaid	\$ 441,635,467	\$ 317,431,290	\$ 290,885,812
General Fund Appropriation	\$ 975,956,421	\$ 1,135,293,332	\$ 1,135,293,332
Total Medicaid Funding	\$ 1,417,591,888	\$ 1,452,724,622	\$ 1,426,179,144
Total Estimated State Medicaid Need	\$ 1,396,408,430	\$ 1,426,227,496	\$ 1,526,337,117
FMAP Changes	33,734,962	52,556,122	80,693,795
Changes Related to ACA	0	748,199	-10,686,254
Eliminate IowaCare Transfer	0	0	-11,921,225
Health Home Savings	0	0	-9,135,935
Balancing Incentive Program	-17,800,000	-1,049,597	-1,108,354
Cost Containment	-8,676,000	-28,910,009	0
County Billing Write-offs	955,235	-955,235	0
Nursing Facility Rebase	0	15,268,148	0
Home Health Increase	761,348	2,765,655	0
HCBS Waiver Increase	2,177,890	9,308,335	0
All Other Provider Increases	0	4,765,508	0
Total Estimated Medicaid Need	\$ 1,407,561,865	\$ 1,480,724,622	\$ 1,574,179,144
Midpoint of Balance/(Under Funded)	\$ 10,030,023	\$ -28,000,000	\$ -148,000,000
MHDS - Mental Health and Disability Services		HCBS - Home and Community-Based Services	
FMAP - Federal Medical Assistance Percentage		ACA - Affordable Care Act	

FY 2014 Range. A forecasting group consisting of staff from the DOM, the 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 2014 and FY 2015 expenditures. The forecasting group typically meets monthly. Forecast reports are available online at: <https://www.legis.iowa.gov/LSAReports/medicaid.aspx>. For FY 2014, the group agreed Medicaid will have a need of \$13.0 million to \$43.0 million, with a midpoint need of \$28.0 million. The range includes the following savings and expenditures enacted in [SF 446 \(Health Human Services Appropriations Act\)](#):

- An increase of \$246.1 million to move Mental Health Medicaid funds previously funded under a separate appropriation to Medicaid.
- An increase of \$52.6 million to replace federal funds due to a reduction in the FMAP rate.
- An increase of \$34.0 million to replace one-time funding sources and other revenue changes from FY 2013.
- An increase of \$15.3 million to rebase nursing facilities.
- An increase of \$9.0 million to cover the cost of individuals currently eligible for Medicaid that will enroll as part of Medicaid Expansion.
- An increase of \$7.1 million for a 3.0% provider rate increase for Home and Community-Based Services (HCBS) waiver providers.
- An increase of \$4.5 million to provide a 1.0% provider rate increase for all providers with the exception of HCBS, nursing facilities, ambulance, and home health services.
- An increase of \$2.7 million to increase provider rates for home health services and reimburse them using the Lower Utilization Payment Adjustment (LUPA) methodology.
- An increase of \$1.0 million to repeal the site of services cost containment measure implemented in FY 2013.
- An increase of \$750,000 for primary care physician rates, as required by the federal Affordable Care Act.
- An increase of \$300,000 to reimburse HCBS provider training costs as a direct cost on the cost report beginning January 1, 2014.
- An increase of \$227,000 to increase ambulance reimbursement rates by 10.0%.
- An increase of \$221,000 to provide coverage to foster children up to the age of 26, as required by the Affordable Care Act.
- A decrease of \$16.3 million due to shifting Medicaid for Employed Persons with Disabilities (MEPD), Dependent Persons, and Pregnant Women to other coverage beginning January 1, 2014.
- A decrease of \$28.9 million to implement select cost containment initiatives recommended by the Governor, except for the one relating to chiropractors and home health.
- A decrease of \$61.0 million to adjust for the FY 2013 supplemental appropriation.
- A decrease of \$118.4 million to shift funding to the Health Care Trust Fund.

FY 2015 Range. For FY 2015, the group agreed Medicaid will have a need of \$118.0 million to \$178.0 million, with a midpoint need of \$148.0 million. The range includes the following savings and expenditures enacted in [SF 446](#):

- An increase of \$80.7 million to replace federal funds due to a reduction in the FMAP rate.
- An increase of \$25.6 million to replace one-time funding sources and other revenue changes from FY 2013.
- An increase of \$22.0 million to cover the cost of individuals currently eligible for Medicaid that will enroll as part of Medicaid Expansion.
- An increase of \$4.2 million to increase primary care physician rates, as required by the Affordable Care Act.
- An increase of \$1.4 million to provide coverage to foster children up to the age of 26, as required by the Affordable Care Act.
- A decrease of \$1.1 million due to savings from the Balancing Incentive Payment Program.
- A decrease of \$9.1 million due to savings from the implementation of Health Homes for both children and adults.
- A decrease of \$11.9 million due to the elimination of the transfer to the IowaCare Program which ends during FY 2014.
- A decrease of \$16.3 million due to shifting MEPD, Dependent Persons, and Pregnant Women to other coverage.

FY 2015 FMAP. The Bureau of Economic Analysis released their revised state personal per capita income data for 2012 on September 30, 2013. This allowed states to calculate their FY 2015 FMAP rates. The FY 2015 FMAP rates are based on per capita personal incomes for calendar years 2010-2012. Iowa's FY 2015 FMAP rate declined

significantly from the initial estimate in March, dropping by 2.21% to 56.14%. This means Iowa will have to spend an additional \$80.7 million more for the same Medicaid services. 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 Iowa. Iowa's FMAP rate has declined 7.15% since FY 2010 and this shift means several hundred million dollars of Medicaid expenditures are shifted from the federal government to Iowa.

Table 5
FMAP Rates FY 2010 – FY 2015

State Fiscal Year	Federal Share	State Share	Federal % Change
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%	41.65%	-1.53%
FY 2015	56.14%	43.86%	-2.21%

FY 2015 Department Budget Request

The Department of Human Services is requesting an increase of \$87.4 million to the appropriation for the Medicaid Program in FY 2015. Projections have changed since the Department initially submitted their budget and the final FMAP increase was increased significantly so the budget request may not align with the projected need estimated by the Medicaid forecasting group. Significant changes include:

- An increase of \$38.2 million to replace the FY 2014 shortfall.
- An increase of \$35.1 million to reflect changes in the FMAP rate and other revenue changes.
- An increase of \$25.4 million for various increases in growth and utilization.
- An increase of \$16.2 million due to miscellaneous revenue changes including one-time funds used in FY 2014.
- An increase of \$7.4 million to replace one-time carryforward available from FY 2013.
- A decrease of \$133,000 due to an adjustment in administrative costs.
- A decrease of \$4.8 million due to increased recoveries and revenue offsets.
- A decrease of \$9.3 million due to the Governor's veto of the HCBS waiver waiting list buydown and the Iowa Chronic Care Consortium.
- A decrease of \$11.9 million from the elimination of the transfer to the IowaCare Program.
- A decrease of \$9.1 million due to savings from the implementation of Health Homes.

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STATE SCHOOL AID

FY 2014 School Aid

During the 2013 Legislative Session, the General Assembly enacted [HF 215](#) (Education Reform Appropriations Act) that included establishing the FY 2014 State percent of growth for regular school aid and the State categorical supplements at 2.0%. The total amount generated for school districts in FY 2014 included (see **Table 1** for additional information):

- \$3,997.2 million for the total combined district cost, an increase of \$86.5 million compared to FY 2013. The amount, in general, represents the total funding of State aid and school property taxes for school districts and Area Education Agencies (AEAs) generated through the school aid formula (the combined district cost does not include funding for preschool formula funding).
- \$2,725.6 million for total State aid, an increase of \$64.5 million (2.4%), compared to FY 2013. The State General Fund portion of school aid totaled \$2,716.9 million, an increase of \$63.2 million (2.4%). Included in the State aid amounts are:
 - \$2,332.0 million for regular school aid, an increase of \$51.1 million compared to FY 2013. The regular school aid amounts include the following provisions:
 - \$8.7 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.
 - An additional \$15.0 million reduction in State aid to the AEAs as required in [SF 452](#) (FY 2014 Standing Appropriations Act). This reduction is in addition to the \$7.5 million statutory reduction implemented annually.
 - \$8.3 million in property tax replacement payment (PTRP) funding. This is a new provision that requires State aid to account for the entire increase in the cost per pupil amount due to the State percent of growth in FY 2014 and FY 2015 as specified in HF 215.
 - \$327.5 million for the State categorical supplements, an increase of \$7.7 million compared to FY 2013. This includes \$266.3 million for the teacher salary supplement, \$30.2 million for the professional development supplement, and \$31.1 million for the early intervention supplement.
 - \$66.1 million for preschool formula funding, an increase of \$5.7 million compared to FY 2013. The preschool formula funding is included in the State aid amount, but is not included in the combined district cost total.
- \$1,338.0 million in school aid property taxes, an increase of \$27.2 million (2.1%) compared to FY 2013. This includes:
 - \$759.4 million for the uniform levy, an increase of \$29.6 million compared to FY 2013. This increase is a direct result of increased assessed valuations.
 - \$578.6 million in the additional levy amount, a decrease of \$2.5 million compared to FY 2013.
- In addition, a one-time FY 2013 General Fund supplemental appropriation of \$57.1 million was provided to school districts on a per pupil basis and is not included in the State school aid total or the combined district cost. The funding was allocated to districts for the 2013-2014 school year.

FY 2015 School Aid

During the 2013 Legislative Session, the General Assembly established the State percent of growth for FY 2015 at 4.0% for regular school aid and the State categorical supplements with enactment of HF 215. Other legislation affecting FY 2015 school aid amounts include:

- Reauthorization and modification of shared operational functions with enactment of [HF 472](#) (Shared Operational Functions Act). The sharing provision will provide additional supplementary weighting to eligible school districts between FY 2015 and FY 2020.
- Increased the number of years a limited English proficient (LEP) student may receive LEP supplementary weighting from four to five years, beginning in FY 2015.
- Property tax relief for the increase in the cost per pupil due to the establishment of the State percent of growth for FY 2014 and FY 2015 (referred to as property tax replacement payment – PTRP). The per pupil property tax relief amount includes \$15 for FY 2014 and \$31 for FY 2015 and is applied to each district’s weighted enrollment total. The result is per pupil property tax relief totaling \$46 in FY 2015 and future fiscal years.
- Although enactment of [SF 295](#) (Property Tax Reform Act) does not affect overall school aid funding amounts, the legislation will impact the amount of State aid and property tax required to fund school districts in future fiscal years (beginning in FY 2015). Due to the commercial/industrial property classification rollback, a portion of school district levies will be paid from a separate General Fund appropriation for commercial and industrial replacement claims.

Estimates for FY 2015 are preliminary (based on available data and assumptions as of November 2013) and are subject to change. Variables that are currently estimated include:

- Taxable valuations – a statewide growth projection of 3.0% was agreed upon by the DOM and the LSA. The growth projection was additionally applied to commercial and industrial valuations on a statewide basis.
- Budget enrollments – enrollment projections provided by the Department of Education. The projections total 478,129.5 and are intended to reflect the 2013-2014 certified enrollment figures.
- Pupil weighting – these include statewide growth assumptions and include a 1.0% increase in special education weightings, a 10.6% increase in sharing supplementary weighting, an increase to account for the reauthorization and expansion of shared operational functions supplementary weightings, and an increase in LEP supplementary weighting to account for 7.0% increase and expansion in eligibility.

Any variations in assumptions used to calculate these variables will impact the information provided below (including FY 2015 and FY 2016 school aid estimates). The LSA anticipates that all data will be updated in December and finalized by May 2014.

Table 1, on the following page, provides school aid estimates for FY 2015, based on the preceding noted assumptions and current law provisions. Currently, the estimates indicate the following:

- \$4,200.7 million for the combined district cost, an increase of \$203.5 million (5.1%) compared to estimated FY 2014.
- \$2,896.4 million for total State aid, an increase of \$170.8 million (6.3%), compared to estimated FY 2014. The State General Fund portion of school aid is estimated to total \$2,887.4 million, an increase of \$170.8 million (6.3%). Included in the estimated State aid amounts are:
 - \$2,483.5 million for regular school aid, an increase of \$151.5 million (6.5%). This amount includes \$25.6 million for the property tax replacement payment, restoration of the \$15.0 million State aid reduction made to AEAs in FY 2014, and \$8.7 million transferred from the Secure and Advanced Vision for Education (SAVE) Fund to the Property Tax Equity and Relief (PTER) Fund.
 - \$341.4 million for the State categorical supplements, an increase of \$13.9 million (4.2%) compared to estimated FY 2014.

- \$71.5 million for preschool formula funding, an increase of \$5.4 million compared to estimated FY 2014. The preschool formula funding is included in the State aid amount, but is not included in the combined district cost total.
- \$1,359.1 million for the foundation property tax (adjusted for the estimated \$16.7 million in the commercial/industrial rollback claim adjustment provision), an increase of \$21.2 million (1.6%) compared to estimated FY 2014.

Table 1

State School Aid Funding: FY 2013 Through Est. FY 2015						
Estimates as of November 12, 2013 (Dollars in Millions)						
	FY 2013 - 2% State Percent of Growth	Change from FY 2012	FY 2014 - 2% State Percent of Growth	Change from Est. FY 2013	FY 2015 - 4% State Percent of Growth	Change from Est. FY 2014
Regular School Aid	\$ 2,280.9	\$ 23.9	\$ 2,323.7	\$ 42.8	\$ 2,457.9	\$ 134.2
Property Tax Replacement Payment (PTRP)	NA	NA	8.3	8.3	25.6	17.3
Total Regular School Aid	\$ 2,280.9	\$ 23.9	\$ 2,332.0	\$ 51.1	\$ 2,483.5	\$ 151.5
Teacher Salary Supplement	260.0	3.2	266.3	6.3	277.5	11.3
Professional Development Supplement	29.5	0.4	30.2	0.7	31.5	1.3
Early Intervention Supplement	30.3	0.4	31.1	0.8	32.4	1.3
Total State Categorical Supplement	\$ 319.8	\$ 3.9	\$ 327.5	\$ 7.7	\$ 341.4	\$ 13.9
Total School Aid w/o Preschool	\$ 2,600.7	\$ 27.8	\$ 2,659.5	\$ 58.8	\$ 2,824.9	\$ 165.4
Preschool Aid	\$ 60.4	\$ 2.0	\$ 66.1	\$ 5.7	\$ 71.5	\$ 5.4
Total State Aid Amount for School Programs	\$ 2,661.1	\$ 29.9	\$ 2,725.6	\$ 64.5	\$ 2,896.4	\$ 170.8
Property Tax Equity and Relief (PTER) Funding	\$ -7.4	\$ -0.7	\$ -8.7	\$ -1.3	\$ -8.7	\$ 0.0
Total State General Fund Amount for School Aid	\$ 2,653.7	\$ 29.2	\$ 2,716.9	\$ 63.2	\$ 2,887.7	\$ 170.8
Uniform Levy Amount	\$ 729.7		\$ 759.4	\$ 29.6	\$ 792.9	\$ 33.6
Total Unadjusted Additional Levy Amount	612.4		619.5	7.1	641.1	21.6
Property Tax Replacement Payment (PTRP)	NA	NA	-8.3	-8.3	-25.6	-17.3
Property Tax Adjustment Aid (from GF)	-24.0	0.0	-24.0	0.0	-24.0	0.0
Property Tax Adjustment Aid (from PTER)	-7.4	-0.7	-8.7	-1.3	-8.7	0.0
Total Foundation Property Tax w/o Comm./Ind. Rollback	\$ 1,310.8	\$ -3.7	\$ 1,338.0	\$ 27.2	\$ 1,375.8	\$ 37.8
Comm./Ind. Rollback Claim Adjustment Amount	NA	NA	NA	NA	16.7	16.7
Total Adjusted Foundation Property Tax	\$ 1,310.8	\$ -3.7	\$ 1,338.0	\$ 27.2	\$ 1,359.1	\$ 21.2
Combined District Cost	\$ 3,910.7	\$ 23.4	\$ 3,997.2	\$ 86.5	\$ 4,200.7	\$ 203.5
Est. Budget Guarantee Amount:			\$ 11.2		\$ 4.0	
Number of Districts with Budget Guarantee:			133		48	
One-Time State Aid Funding for FY 2014*	NA		\$ 57.1		NA	

*This is a one-time FY 2013 GF supplemental appropriation paid to school districts in FY 2014.

FY 2016 School Aid

During the 2014 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 2016 estimates will be impacted by data collected for FY 2015 and any modifications made to the model assumptions. **Table 2** provides estimates of the FY 2016 school aid estimates at various allowable growth rates. Note that these estimates will be revised in January 2014 based on updated and available data. Additionally, the Teacher Leadership Supplement (TLS) State Categorical Program will be implemented beginning in FY 2016; however, the specific State aid amount is currently unknown and will depend on the districts initially approved to implement the Program in FY 2015. The approved districts will receive per pupil funding (estimated by the LSA at approximately \$310) through the school aid formula beginning in FY 2016 with full implementation through the school aid formula anticipated in FY 2018.

Table 2

State School Aid Funding Estimates: FY 2016 at Various State Percent of Growth Rates						
(Dollars in Millions)						
	FY 2016 School Aid Estimates					
	FY 2016 - 0% State Percent of Growth	Change from Est. FY 2015	FY 2016 - 2% State Percent of Growth	Change from Est. FY 2015	FY 2016 - 4% State Percent of Growth	Change from Est. FY 2015
Regular School Aid	\$ 2,437.0	\$ -20.9	\$ 2,501.2	\$ 244.3	\$ 2,566.5	\$ 108.6
Property Tax Replacement Payment (PTRP)	25.8	0.2	25.8	0.2	25.8	0.2
Total Regular School Aid	\$ 2,462.9	\$ -20.7	\$ 2,527.1	\$ 43.5	\$ 2,592.4	\$ 108.8
Teacher Salary Supplement	279.8	2.3	284.1	6.6	289.3	11.8
Professional Development Supplement	31.8	0.3	32.3	0.8	32.8	1.3
Early Intervention Supplement	32.6	0.3	33.1	0.8	33.8	1.4
Total State Categorical Supplement	\$ 344.2	\$ 2.8	\$ 349.5	\$ 8.1	\$ 355.9	\$ 14.5
Total School Aid w/o Preschool	\$ 2,807.1	\$ -17.9	\$ 2,876.6	\$ 51.7	\$ 2,948.3	\$ 123.4
Preschool Aid	\$ 75.0	\$ 3.6	\$ 76.5	\$ 5.1	\$ 78.0	\$ 6.6
Total State Aid Amount for School Programs	\$ 2,882.1	\$ -14.3	\$ 2,953.1	\$ 56.7	\$ 3,026.3	\$ 129.9
Property Tax Equity and Relief (PTER) Funding	\$ -8.7	\$ -0.0	\$ -8.7	\$ 0.0	\$ -8.7	\$ -0.0
Total State General Fund Amount for School Aid	\$ 2,873.4	\$ -14.3	\$ 2,944.5	\$ 56.7	\$ 3,017.7	\$ 129.9
Uniform Levy Amount	\$ 830.7	\$ 37.8	\$ 830.7	\$ 37.8	\$ 830.7	\$ 37.8
Total Unadjusted Additional Levy Amount	678.9	37.8	664.3	23.2	669.3	28.2
Property Tax Replacement Payment	-25.8	-0.2	-25.8	-0.2	-25.8	-0.2
Property Tax Adjustment Aid (from GF)	-24.0	0.0	-24.0	0.0	-24.0	0.0
Property Tax Adjustment Aid (from PTER)	-8.7	0.0	-8.7	0.0	-8.7	0.0
Total Foundation Property Tax w/o Comm./Ind. Rollback	\$ 1,451.2	\$ 75.4	\$ 1,436.6	\$ 60.8	\$ 1,441.6	\$ 65.8
Comm./Ind. Rollback Replacement Amount	34.9	18.2	34.5	17.9	34.7	18.1
Total Adjusted Foundation Property Tax	\$ 1,416.3	\$ 57.2	\$ 1,402.0	\$ 42.9	\$ 1,406.8	\$ 47.7
Combined District Cost	\$ 4,258.3	\$ 57.5	\$ 4,313.1	\$ 112.4	\$ 4,389.9	\$ 189.1
Est. Budget Guarantee Amount:	\$ 37.8		\$ 10.9		\$ 3.8	
Number of Districts with Budget Guarantee:	243		117		57	

FY 2016 amounts currently do not include school aid funding for the Teacher Leadership Supplement (TLS).

Additional Information on School Aid Funding

Additional information is available on the LSA website and includes the following:

- Fiscal Topic - [School District Reorganization Incentives](#)
- Fiscal Topic - [School District Cash Reserve Levy](#)
- Fiscal Topic - [School Aid – Additional Levy Components](#)
- [Historic school aid funding amounts and data](#) (including information by school district), [school aid estimates for future fiscal years](#), and [other background information on the school aid formula](#).

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EDUCATION REFORM INITIATIVE

During the 2013 Legislative Session the General Assembly enacted [HF 215](#) (Education Reform Appropriations Act), which established the State percent growth for regular school aid (outlined in the State School Aid Section of this document) and made appropriations for the Iowa Learning Online (ILO) Initiative and allocations for the teacher leadership system and high-need school support.

Division XVI of [HF 215](#) made specific allocation amounts from a \$6.84 million appropriation made in [HF 604](#) (FY 2014 Education Appropriations Act) to the Department of Education (DE) for Education Reform. **Table 1** gives the allocation amounts and the maximum number of FTE positions authorized for each designated purpose.

Table 1

Provision	FY 2014	
	Allocation	FTEs
Iowa Learning Online	\$ 1,500,000	3.0
Teach Iowa Student Teaching Pilot Program	1,000,000	2.0
Teacher Leadership Grants and Aid	3,500,000	0.0
Teacher Leadership Technical Assistance	700,000	0.0
Council on Educator Development	100,000	0.0
Extended Learning Time Pilot	40,000	0.0
Total	\$ 6,840,000	5.0

[House File 215](#) appropriated \$1.5 million per year in FY 2015 and FY 2016 for the Iowa Learning Online (ILO) Initiative (see Table 2). The Act also created two new allocations, intended to begin in FY 2015, under the Student Achievement/Teacher Quality (SATQ) General Fund appropriation:

- Teacher Leadership Supplemental Aid – payments to school districts to implement career paths, leadership roles, and compensation framework. Includes \$700,000 for the DE to provide technical assistance for Teacher Leadership.
- High-Need School supplemental assistance – State funding to allow school districts to develop extended learning time programs, hire instructional support staff, provide additional professional development, or supplement the salary of teachers in schools identified as high-need schools by the DE. Includes \$100,000 for the DE for administrative purposes relating to the High-Need School assistance.

In FY 2014 the SATQ General Fund appropriation, made allocations among four programs: National Board Certification, Mentoring and Induction, Career Development and Evaluator Training, and Teacher Development Academies. The allocations for Teacher Leadership Supplemental Aid, and High-Need School supplemental assistance will result in six programs receiving allocations under the SATQ General Fund appropriation.

Table 2

HF 215 Appropriation/Allocations					
Provision	FY 2015	FY 2016	FY 2017	FY 2018	FTE
Initiatives With Appropriations in HF 215					
Iowa Learning Online Initiative	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 0	3.0 ¹
Total of Appropriations in HF 215	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 0	3.0
Initiatives Allocations Subject to Appropriations in the SATQ Program					
Teacher Leadership Grants and Aid ²	49,300,000	49,300,000	49,300,000	0	0.0
Teacher Leadership Dept. of Education Assistance ²	700,000	700,000	700,000	0	5.0 ¹
High-Need School Supplemental Aid ²	9,900,000	9,900,000	9,900,000	9,900,000	0.0
High-Need School Support ²	100,000	100,000	100,000	100,000	1.0 ¹
Total Allocation Amounts	\$ 60,000,000	\$ 60,000,000	\$ 60,000,000	\$ 10,000,000³	6.0
Total Appropriations/Allocation Amounts Specified in HF 215	\$ 61,500,000	\$ 61,500,000	\$ 60,000,000	\$ 10,000,000	9.0

Amounts in the table do not include school aid appropriations made in Division I of HF 215.

¹ FTE position amounts displayed represent maximum authorized levels as a result of administering the specified initiative. Total FTE positions are only for the years in which funds are appropriated/allocated.

² Allocation level based on an appropriation through the Student Achievement/Teacher Quality Program (not appropriated in HF 215).

³ High-Need School Supplemental Aid does not have a sunset date and continues indefinitely beginning in FY 2015.

For FY 2015, the General Assembly will determine the level of appropriations under the SATQ appropriation to fulfill the needs of the allocations for Teacher Leadership Grants and High-Need School supplemental aid.

The Department of Education is requesting \$72.0 million for FY 2015 for Education Reform initiatives:

- \$52.3 million for Teacher Leadership Grants and Aid.
 - \$49.3 million for Teacher Leadership Grants (matches allocation in [HF 215](#)).
 - \$700,000 for DE Technical Assistance (matches allocation in [HF 215](#)).
 - \$1.3 million for a Career Paths Delivery System. This is a new request.
 - \$1.0 million for AEAs to develop a regional support system for the Teacher Leadership System. This is a new request.
- \$10.0 million for High-Need School Supplemental Aid and Support (matches allocation in [HF 215](#)).
- \$1.5 million for the Iowa Learning Online Initiative. [HF 215](#) has made an appropriation of \$1.5 million for FY 2015 for the ILO Initiative.
- \$3.5 million for a Leadership/Principal Academy and implementation of the Administrative Mentoring and Induction Program outline in Iowa Code chapter [284A.5](#).
- \$1.0 million for Extended Learning Time Pilots. In FY 2014, \$40,000 was allocated from the \$6.84 million appropriation in [HF 604](#) for the Pilots.
- \$1.0 million for Competency-Based Education Grants. In FY 2014, \$425,000 was appropriated in [HF 604](#) for Competency-Based Education.
- \$250,000 for the [TeachIowa](#) Job Board and Licensure System for ongoing costs and maintenance.
- \$2.0 million for the Attendance Center Performance Indicator System, ongoing support for the Statewide Student Longitudinal Data System, and 5.0 FTE positions to support the Student Longitudinal Data System.
- \$450,000 for Council and Task Force support. Councils and Task Forces include: Assessment Task Force, Commission on Educator Leadership and Compensation, Competency-based Education Task Force, and the Council on Educator Development.

Table 3 compares the FY 2015 appropriation/allocations in [HF 215](#) to the FY 2015 DE request.

Table 3

FY 2015 HF 215 Appropriation/Allocations vs. FY 2015 DE Request			
Provision	HF 215 FY 2015	DE Request FY 2015	DE Request vs. HF 215
Iowa Learning Online Initiative	\$ 1,500,000	\$ 1,500,000	\$ 0
Teacher Leadership Grants and Aid	49,300,000	49,300,000	0
Teacher Leadership Dept. of Education Assistance	700,000	700,000	0
Career Paths Delivery System	0	1,300,000	1,300,000
AEA Support System for the Teacher Leadership System	0	1,000,000	1,000,000
High-Need School Supplemental Aid and Support	10,000,000	10,000,000	0
Principal Academy and Administrative Mentoring Program	0	3,500,000	3,500,000
Extended Learning Time Pilots	0	1,000,000	1,000,000
Competency-Based Education Grants	0	1,000,000	1,000,000
Teachlowa Job Board and Licensure System	0	250,000	250,000
Attendance Center Performance Indicator System	0	2,000,000	2,000,000
Ongoing Council and Task Force Support	0	450,000	450,000
Total	\$ 61,500,000	\$ 72,000,000	\$ 10,500,000

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PROPERTY TAX SYSTEM MODIFICATIONS

During the 2013 Legislative Session the General Assembly enacted [SF 295](#) (Property Tax System Modifications and Income Tax Credit Act). The Act made significant changes to how real property in Iowa is assessed and taxed. The Act:

- Creates a new Business Property Tax Credit available to properties classified as commercial, industrial, or railroad. A standing State General Fund appropriation is created to fund the new credit. The appropriation is equal to \$50.0 million for FY 2015, \$100.0 million for FY 2016, and \$125.0 million for FY 2017 and after. The State appropriations will be used to reduce the final property tax bill for all commercial, industrial, and railroad property. The credit is not available for property classified as multi-residential. The property tax reduction will be equal to a portion of the tax due on a specified maximum amount of a property unit's value. The maximum amount of value that benefits from the credit will be established each year by the Department of Revenue. The maximum value for the next four fiscal years is estimated by the LSA to be:
 - FY 2015 = \$ 33,000
 - FY 2016 = \$105,000
 - FY 2017 = \$144,000
 - FY 2018 = \$154,000

The actual maximum values subject to the credit could be higher or lower than estimated. The actual tax reduction for each property unit will depend on:

- Whether the property value meets or exceeds the maximum value for that year.
- The property tax rate for the property.
- The residential rollback percentage for the tax year.
- Reduces the maximum annual taxable value growth percent, due to revaluation of existing residential and agricultural property, from the current 4.0% to 3.0%. In addition, commercial, industrial, and railroad property are assigned a "rollback" of 95.0% for assessment year (AY) 2013 and 90.0% for AY 2014 and after. A rollback is the percent of a property's value that is subject to tax. A standing General Fund appropriation is also created, beginning in FY 2015, to reimburse local governments for the property tax reductions resulting from the new rollback for commercial and industrial property. Prior to FY 2018, the appropriation is a standing unlimited appropriation. Beginning in FY 2018, the standing appropriation cannot exceed the actual FY 2017 appropriation amount.
- Creates a new property tax classification for human habitat commercial property (apartments, nursing homes, assisted living facilities, etc.). The new classification begins in AY 2015. Property included in the new classification is assigned a rollback percentage of 86.25% for AY 2015, and that percentage declines 3.75 percentage points each year through AY 2021. Beginning in AY 2022, the multi-residential classification is assigned a rollback equal to the residential rollback each assessment year.
- Exempts a specified portion of the assessed value of every telecommunications company from property taxation. The exemption begins in AY 2013 and is fully implemented in AY 2014. The exemption is applied on a company basis, with the value of the exemption dependent on the total assessed value of a company's telecommunications property.

Fiscal Impact

The property tax system modification portions of [SF 295](#) will increase State General Fund appropriations in three ways:

- A new standing limited appropriation is created to fund the Business Property Tax Credit.
- A new standing appropriation is created to reimburse local governments for property tax reductions associated with the commercial and industrial rollback to 90.0%.
- Increases to the State appropriation for school aid that are due to provisions of the Act that lower statewide taxable value. Those provisions include:
 - Creation of a new multi-residential property class.
 - Creation of a new telecommunications exemption.
 - Reduction in the residential and agricultural revaluation limit from the current 4.0% per year to 3.0% per year.
 - Creation of an unreimbursed rollback for railroad property to 90.0%.
 - Any unreimbursed commercial and industrial property tax that results from the State reimbursement appropriation being capped at the FY 2017 level.

Table 1 provides the estimated General Fund appropriation impact of the property tax system modifications.

Table 1

State General Fund Appropriation Increases										
Dollars in millions										
Appropriation	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
New State C/I Reimbursement Appropriation	\$78.7	\$162.5	\$153.7	\$153.7	\$153.7	\$153.7	\$153.7	\$153.7	\$153.7	\$153.7
Com/Ind/Rail Property Tax Credit	50.0	100.0	125.0	125.0	125.0	125.0	125.0	125.0	125.0	125.0
School Aid Gen. Fund Appropriation Increase	7.2	14.9	24.9	33.2	42.4	52.2	63.4	75.2	88.6	104.5
Total General Fund Impact	\$135.9	\$277.4	\$303.6	\$311.9	\$321.1	\$330.9	\$342.1	\$353.9	\$367.3	\$383.2

The property tax system modification portions of [SF 295](#) will decrease the amount of property value that local governments have available to tax in five ways:

- Creation of a new multi-residential property class.
- Creation of a new telecommunications exemption.
- Reduction in the residential and agricultural revaluation limit from the current 4.0% per year to 3.0% per year.
- Creation of an unreimbursed rollback for railroad property to 90.0%.
- Any unreimbursed commercial and industrial property tax that results from the State reimbursement appropriation being capped at the FY 2017 level.

The five changes above all reduce the taxable value available to local governments, but they do not necessarily decrease property tax revenue. If a local government is willing and able to set a higher tax rate than otherwise would be the case, some or all of the property tax reduction could be recovered. **Table 2** provides the estimated property tax revenue reduction that is projected to result from the taxable value reductions. Note that the reductions assume that a portion of the reduction will be mitigated through higher tax rates and a portion will not. Also note that the reductions are compared to a property tax revenue projection based on existing law.

Table 2

Estimated Statewide Revenue Reduction by Local Government Category

Dollars in millions

Local Government Revenue Reductions *	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
City	\$2.5	\$4.4	\$7.6	\$12.0	\$17.6	\$22.7	\$33.8	\$40.4	\$47.5	\$64.7
County Urban	1.2	2.1	3.6	5.8	8.7	11.3	16.9	20.3	24.0	32.7
County Rural	0.8	2.3	3.6	5.0	6.5	10.0	12.1	17.0	19.8	23.0
School	2.5	5.3	8.8	11.8	15.0	18.6	22.5	26.7	31.5	37.1
Other Authorities	0.6	1.2	2.3	3.7	5.4	8.2	10.4	12.5	16.9	20.2
Total All Prop Tax \$	\$7.6	\$15.3	\$25.9	\$38.3	\$53.2	\$70.8	\$95.7	\$116.9	\$139.7	\$177.7

* Revenue reductions equal property tax reductions minus State reimbursements.

The property tax system modifications are projected to result in lower property taxes for almost all classes of property when compared to existing law, even after adjusting for higher property tax rates. **Table 3** presents the projected property tax reduction by property class.

Table 3

Projected Property Tax Reduction by Property Class

Dollars in millions

Property Class	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Residential	\$10.1	\$23.6	\$32.8	\$49.0	\$67.0	\$88.0	\$114.0	\$139.7	\$168.0	\$201.2
Agricultural	3.7	6.6	9.5	13.8	18.4	24.5	30.0	37.1	43.9	50.0
Commercial	103.3	212.7	218.2	215.3	214.4	210.8	211.4	207.4	202.8	203.1
Multi-Residential	0.0	0.0	19.4	25.4	32.5	39.5	48.3	56.3	66.4	86.3
Industrial	14.9	31.3	32.7	32.5	32.1	31.8	31.5	31.1	30.4	29.9
Rail	1.8	3.7	3.5	3.4	3.3	3.2	3.1	3.0	2.7	2.7
Utility/Other	-0.2	-0.5	-0.9	-1.1	-1.4	-1.6	-1.8	-2.0	-2.2	-2.5
Telecommunications	9.7	16.0	16.5	17.1	16.9	16.9	16.7	16.7	16.5	16.4
Gas/Electric	-0.9	-1.7	-2.8	-3.7	-4.5	-5.2	-5.9	-6.6	-7.3	-8.1
Rounding Adjustment	0.1	-0.1	0.1	-1.5	-4.3	-6.2	-9.6	-11.8	-14.5	-18.2
Total	\$142.5	\$291.6	\$329.0	\$350.2	\$374.4	\$401.7	\$437.7	\$470.9	\$506.7	\$560.8

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Appendix A –Tracking by Subcommittee

Fiscal Staff: Dave Reynolds and Jennifer Acton

Analysis of Department Budget Requests

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

Acronyms

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
HSRF =	Human Services Revolving Fund	NTIA =	National Telecommunications and Information Administration
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
IowaAccess =	IowaAccess 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 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
Administration and Regulation	\$ 53,216,188	\$ 52,788,682	\$ 54,128,519	\$ 1,339,837
Agriculture and Natural Resources	56,974,860	40,824,631	47,265,616	6,440,985
Economic Development	42,204,041	41,381,886	46,740,235	5,358,349
Education	880,191,195	898,985,388	1,018,281,590	119,296,202
Health and Human Services	1,730,727,409	1,750,974,923	1,828,753,345	77,778,422
Justice System	687,040,096	716,422,033	727,189,780	10,767,747
Transportation, Infrastructure, and Capitals	37,517,940	135,000	5,500,000	5,365,000
Unassigned Standings	<u>2,943,746,878</u>	<u>2,990,700,839</u>	<u>3,317,089,781</u>	<u>326,388,942</u>
Grand Total	<u><u>\$ 6,431,618,607</u></u>	<u><u>\$ 6,492,213,382</u></u>	<u><u>\$ 7,044,948,866</u></u>	<u><u>\$ 552,735,484</u></u>

Administration and Regulation

General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Administrative Services, Dept. of</u>				
Administrative Services				
Administrative Services, Dept.	\$ 4,020,344	\$ 4,067,924	\$ 4,067,924	\$ 0
Utilities	2,676,460	2,658,909	2,658,909	0
Terrace Hill Operations	405,914	405,914	405,914	0
I3 Distribution	3,277,946	0	0	0
Iowa Building Operations	995,535	0	0	0
Total Administrative Services, Dept. of	\$ 11,376,199	\$ 7,132,747	\$ 7,132,747	\$ 0
<u>Auditor of State</u>				
Auditor Of State				
Auditor of State - General Office	\$ 905,468	\$ 914,506	\$ 1,047,256	\$ 132,750
Total Auditor of State	\$ 905,468	\$ 914,506	\$ 1,047,256	\$ 132,750
<u>Ethics and Campaign Disclosure</u>				
Campaign Finance Disclosure				
Ethics & Campaign Disclosure Board	\$ 490,000	\$ 490,335	\$ 550,335	\$ 60,000
Total Ethics and Campaign Disclosure	\$ 490,000	\$ 490,335	\$ 550,335	\$ 60,000
<u>Chief Information Officer, Office of the</u>				
Office of the Chief Information Officer				
Office of Chief Information Officer	\$ 0	\$ 0	\$ 2,000,000	\$ 2,000,000
Total Chief Information Officer, Office of the	\$ 0	\$ 0	\$ 2,000,000	\$ 2,000,000
<u>Commerce, Dept. of</u>				
Alcoholic Beverages				
Alcoholic Beverages Operations	\$ 1,220,391	\$ 1,220,391	\$ 1,220,391	\$ 0
Banking Division				
Financial Literacy	\$ 100,000	\$ 0	\$ 0	\$ 0
Professional Licensing and Reg.				
Professional Licensing Bureau	\$ 600,353	\$ 601,537	\$ 601,537	\$ 0
Total Commerce, Dept. of	\$ 1,920,744	\$ 1,821,928	\$ 1,821,928	\$ 0
<u>Iowa Tele & Tech Commission</u>				
Iowa Communications Network				
Regional Telecom Councils	\$ 992,913	\$ 992,913	\$ 0	\$ -992,913
Total Iowa Tele & Tech Commission	\$ 992,913	\$ 992,913	\$ 0	\$ -992,913

Administration and Regulation

General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Governor</u>				
Governor's Office				
Governor/Lt. Governor's Office	\$ 2,194,914	\$ 2,196,455	\$ 2,196,455	\$ 0
Terrace Hill Quarters	93,111	93,111	93,111	0
Total Governor	\$ 2,288,025	\$ 2,289,566	\$ 2,289,566	\$ 0
<u>Governor's Office of Drug Control Policy</u>				
Office of Drug Control Policy				
Drug Policy Coordinator	\$ 240,000	\$ 241,134	\$ 241,134	\$ 0
Total Governor's Office of Drug Control Policy	\$ 240,000	\$ 241,134	\$ 241,134	\$ 0
<u>Human Rights, Dept. of</u>				
Human Rights, Department of				
Individual Development Accounts	\$ 100,000	\$ 0	\$ 0	\$ 0
Human Rights Administration	206,103	224,184	224,184	0
Community Advocacy and Services	1,028,077	1,028,077	1,028,077	0
Total Human Rights, Dept. of	\$ 1,334,180	\$ 1,252,261	\$ 1,252,261	\$ 0
<u>Inspections & Appeals, Dept. of</u>				
Inspections and Appeals, Dept. of				
Administration Division	\$ 248,409	\$ 545,242	\$ 545,242	\$ 0
Administrative Hearings Division	528,753	678,942	678,942	0
Investigations Division	1,168,639	2,573,089	2,573,089	0
Health Facilities Division	3,917,666	5,092,033	5,092,033	0
Employment Appeal Board	42,215	42,215	42,215	0
Child Advocacy Board	2,680,290	2,680,290	2,680,290	0
Food and Consumer Safety	1,279,331	1,279,331	1,279,331	0
Total Inspections & Appeals, Dept. of	\$ 9,865,303	\$ 12,891,142	\$ 12,891,142	\$ 0
<u>Management, Dept. of</u>				
Management, Dept. of				
Department Operations	\$ 2,393,998	\$ 2,550,220	\$ 2,550,220	\$ 0
Total Management, Dept. of	\$ 2,393,998	\$ 2,550,220	\$ 2,550,220	\$ 0

Administration and Regulation

General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Public Information Board</u>				
Public Information Board Iowa Public Information Board	\$ 0	\$ 350,000	\$ 350,000	\$ 0
Total Public Information Board	<u>\$ 0</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 0</u>
<u>Revenue, Dept. of</u>				
Revenue, Dept. of Revenue, Department of	\$ 17,659,484	\$ 17,880,839	\$ 17,880,839	\$ 0
Total Revenue, Dept. of	<u>\$ 17,659,484</u>	<u>\$ 17,880,839</u>	<u>\$ 17,880,839</u>	<u>\$ 0</u>
<u>Secretary of State</u>				
Secretary of State Secretary of State - Operations	\$ 2,895,585	\$ 2,896,699	\$ 3,036,699	\$ 140,000
Total Secretary of State	<u>\$ 2,895,585</u>	<u>\$ 2,896,699</u>	<u>\$ 3,036,699</u>	<u>\$ 140,000</u>
<u>Treasurer of State</u>				
Treasurer of State Treasurer - General Office	\$ 854,289	\$ 1,084,392	\$ 1,084,392	\$ 0
Total Treasurer of State	<u>\$ 854,289</u>	<u>\$ 1,084,392</u>	<u>\$ 1,084,392</u>	<u>\$ 0</u>
Total Administration and Regulation	<u>\$ 53,216,188</u>	<u>\$ 52,788,682</u>	<u>\$ 54,128,519</u>	<u>\$ 1,339,837</u>

Agriculture and Natural Resources

General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Agriculture and Land Stewardship</u>				
Agriculture and Land Stewardship				
Administrative Division	\$ 17,081,328	\$ 17,605,492	\$ 18,311,113	\$ 705,621
Milk Inspections	189,196	189,196	189,196	0
Farmers with Disabilities	130,000	130,000	130,000	0
GF-Soil Conservation Division	7,000,000	0	0	0
Local Food and Farm	75,000	75,000	75,000	0
Agricultural Education	25,000	25,000	25,000	0
Water Quality Initiative	10,000,000	2,400,000	6,650,000	4,250,000
GF-Ag Drainage Wells	1,620,000	0	1,200,000	1,200,000
Total Agriculture and Land Stewardship	\$ 36,120,524	\$ 20,424,688	\$ 26,580,309	\$ 6,155,621
Loess Hills Dev. and Conservation				
Loess Hills Dev/Cons Auth FY02	\$ 0	\$ 75,000	\$ 75,000	\$ 0
Total Agriculture and Land Stewardship	\$ 36,120,524	\$ 20,499,688	\$ 26,655,309	\$ 6,155,621
<u>Natural Resources, Dept. of</u>				
Natural Resources				
Natural Resources Operations	\$ 12,516,700	\$ 12,862,307	\$ 12,862,307	\$ 0
Floodplain Management Program	2,000,000	2,000,000	2,000,000	0
Forestry Health Management	100,000	200,000	200,000	0
Total Natural Resources, Dept. of	\$ 14,616,700	\$ 15,062,307	\$ 15,062,307	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Veterinary Diagnostic Laboratory	\$ 3,237,636	\$ 3,762,636	\$ 4,000,000	\$ 237,364
ISU - Iowa Nutrient Research Center	0	1,500,000	1,548,000	48,000
Total Regents, Board of	\$ 3,237,636	\$ 5,262,636	\$ 5,548,000	\$ 285,364
<u>Treasurer of State</u>				
Treasurer of State				
Watershed Improvement Fund	\$ 3,000,000	\$ 0	\$ 0	\$ 0
Total Treasurer of State	\$ 3,000,000	\$ 0	\$ 0	\$ 0
Total Agriculture and Natural Resources	\$ 56,974,860	\$ 40,824,631	\$ 47,265,616	\$ 6,440,985

Economic Development General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Cultural Affairs, Dept. of</u>				
Cultural Affairs, Dept. of				
Administration Division	\$ 171,813	\$ 176,882	\$ 376,882	\$ 200,000
Community Cultural Grants	172,090	172,090	172,090	0
Historical Division	2,767,701	3,167,701	3,167,701	0
Historic Sites	426,398	426,398	426,398	0
Arts Division	1,133,764	1,233,764	1,233,764	0
Great Places	150,000	150,000	150,000	0
Archiving Former Governor's Papers	65,933	65,933	65,933	0
Records Center Rent	227,243	227,243	227,244	1
Battle Flag Stabilization	60,000	94,000	60,000	-34,000
Total Cultural Affairs, Dept. of	\$ 5,174,942	\$ 5,714,011	\$ 5,880,012	\$ 166,001
<u>Economic Development Authority</u>				
Economic Development Authority				
Economic Development Appropriation	\$ 9,783,424	\$ 15,516,372	\$ 16,315,525	\$ 799,153
World Food Prize	750,000	800,000	1,000,000	200,000
Iowa Comm. Volunteer Ser.-Promise	178,133	178,133	178,133	0
Councils of Governments (COGs) Assistance	0	175,000	0	-175,000
CV TechWorks Adv Manufacturing Hub	3,500,000	0	0	0
Regional Hub National Network for Manufacturing	500,000	0	0	0
ESOP	500,000	0	0	0
Total Economic Development Authority	\$ 15,211,557	\$ 16,669,505	\$ 17,493,658	\$ 824,153
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Economic Development	\$ 2,424,302	\$ 0	\$ 0	\$ 0
UI - Economic Development	209,279	0	0	0
UNI - Economic Development	574,716	0	0	0
UI - Accelerating Iowa's Knowledge Economy	0	0	3,000,000	3,000,000
UNI - Entrepreneur Outreach Program	0	0	1,500,000	1,500,000
Total Regents, Board of	\$ 3,208,297	\$ 0	\$ 4,500,000	\$ 4,500,000

Economic Development General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Iowa Finance Authority</u>				
Iowa Finance Authority Rent Subsidy Program	\$ 658,000	\$ 658,000	\$ 658,000	\$ 0
Total Iowa Finance Authority	\$ 658,000	\$ 658,000	\$ 658,000	\$ 0
<u>Public Employment Relations Board</u>				
Public Employment Relations General Office	\$ 1,278,426	\$ 1,342,452	\$ 1,413,927	\$ 71,475
Total Public Employment Relations Board	\$ 1,278,426	\$ 1,342,452	\$ 1,413,927	\$ 71,475
<u>Iowa Workforce Development</u>				
Iowa Workforce Development Labor Services Division	\$ 3,495,440	\$ 3,823,539	\$ 3,770,259	\$ -53,280
Workers' Compensation Division	3,262,044	3,259,044	3,109,044	-150,000
Operations - Field Offices	9,179,413	9,179,413	9,179,413	0
Offender Reentry Program	284,464	284,464	284,464	0
Employee Misclassification Program	451,458	451,458	451,458	0
Total Iowa Workforce Development	\$ 16,672,819	\$ 16,997,918	\$ 16,794,638	\$ -203,280
Total Economic Development	\$ 42,204,041	\$ 41,381,886	\$ 46,740,235	\$ 5,358,349

Education General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Blind, Dept. for the</u>				
Department for the Blind				
Department for the Blind	\$ 1,691,815	\$ 2,048,358	\$ 2,048,358	\$ 0
Newsline for the Blind	50,000	50,000	50,000	0
Total Blind, Dept. for the	\$ 1,741,815	\$ 2,098,358	\$ 2,098,358	\$ 0
<u>College Aid Commission</u>				
College Student Aid Comm.				
College Aid Commission	\$ 232,943	\$ 250,109	\$ 250,109	\$ 0
Iowa Grants	791,177	791,177	791,177	0
Health Care Prof Recruitment	325,973	400,973	400,973	0
National Guard Benefits Program	4,800,233	5,100,233	5,100,233	0
Teacher Shortage Loan Forgiveness	392,452	392,452	392,452	0
All Iowa Opportunity Foster Care Grant	554,057	554,057	554,057	0
All Iowa Opportunity Scholarships	2,240,854	2,240,854	2,240,854	0
Nurse & Nurse Educator Loan	80,852	80,852	80,852	0
Barber & Cosmetology Tuition Grant	36,938	36,938	36,938	0
Skilled Workforce Shortage Tuition Grant	5,000,000	0	0	0
Tuition Grant Program - Standing	45,513,448	47,013,448	47,513,448	500,000
Tuition Grant - For-Profit	2,500,000	2,500,000	2,500,000	0
Vocational Technical Tuition Grant	2,250,185	2,250,185	2,250,185	0
Rural Iowa Primary Care Loan Repayment	0	1,600,000	1,600,000	0
Rural Nurse/PA Loan Repayment	0	400,000	400,000	0
Total College Aid Commission	\$ 64,719,112	\$ 63,611,278	\$ 64,111,278	\$ 500,000

Education General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
Education, Dept. of				
Education, Dept. of				
Administration	\$ 5,913,812	\$ 6,304,047	\$ 7,692,747	\$ 1,388,700
Vocational Education Administration	598,197	598,197	598,197	0
State Library	2,215,063	2,715,063	2,715,063	0
State Library - Enrich Iowa	2,174,228	2,524,228	2,524,228	0
Vocational Education Secondary	2,630,134	2,630,134	2,630,134	0
Food Service	2,176,797	2,176,797	2,176,797	0
ECI General Aid (SRG)	5,386,113	5,386,113	5,386,113	0
ECI Preschool Tuition Assistance (SRG)	5,428,877	5,428,877	5,428,877	0
ECI Family Support and Parent Ed (SRG)	12,364,434	12,364,434	12,364,434	0
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0
Nonpublic Textbook Services	560,214	600,214	600,214	0
Core Curriculum	2,000,000	1,000,000	2,000,000	1,000,000
Student Achievement/Teacher Quality	4,785,000	6,307,351	6,800,000	492,649
Jobs For America's Grads	540,000	670,000	670,000	0
Education Reform	0	6,840,000	72,000,000	65,160,000
Iowa Reading Research Center	2,669,000	1,331,000	2,000,000	669,000
Midwestern Higher Education Compact	100,000	100,000	100,000	0
Community Colleges General Aid	177,274,647	193,274,647	193,274,647	0
Community College Salary Increase	500,000	500,000	500,000	0
Gap Tuition Assistance Fund	2,000,000	0	0	0
Workforce Training and Econ. Dev. Funds	8,000,000	0	0	0
Early Head Start Projects	0	400,000	400,000	0
Successful Progression for Early Readers	0	8,000,000	18,200,000	10,200,000
Competency-Based Education	0	425,000	425,000	0
Iowa Learning Online Initiative	0	0	1,500,000	1,500,000
Regional Telecommunications Councils	0	0	992,913	992,913
Total Education, Dept. of	\$ 239,037,916	\$ 261,297,502	\$ 342,700,764	\$ 81,403,262
Vocational Rehabilitation				
Vocational Rehabilitation	\$ 4,963,168	\$ 5,146,200	\$ 5,296,200	\$ 150,000
Independent Living	39,128	39,128	39,128	0
Entrepreneurs with Disabilities Program	145,535	145,535	145,535	0
Independent Living Center Grant	40,294	40,294	40,294	0
Total Vocational Rehabilitation	\$ 5,188,125	\$ 5,371,157	\$ 5,521,157	\$ 150,000
Iowa Public Television				
Iowa Public Television	\$ 6,969,021	\$ 7,450,633	\$ 8,188,846	\$ 738,213
Total Education, Dept. of	\$ 251,195,062	\$ 274,119,292	\$ 356,410,767	\$ 82,291,475

Education General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
Regents, Board of				
Regents, Board of				
Regent Board Office	\$ 1,065,005	\$ 1,094,714	\$ 1,129,745	\$ 35,031
GRA - SW Iowa Regents Resource Ctr	87,471	182,734	209,381	26,647
GRA - NW Regents Resource Center	66,601	66,601	278,550	211,949
GRA - Quad Cities Graduate Center	129,776	34,513	5,000	-29,513
IPR - Iowa Public Radio	391,568	391,568	404,098	12,530
University of Iowa - General	216,414,572	222,041,351	230,923,005	8,881,654
UI - Oakdale Campus	2,186,558	2,186,558	2,256,528	69,970
UI - Hygienic Laboratory	3,536,716	4,402,615	4,543,499	140,884
UI - Family Practice Program	1,788,265	1,788,265	1,845,489	57,224
UI - Specialized Children Health Services	659,456	659,456	680,559	21,103
UI - Iowa Cancer Registry	149,051	149,051	153,821	4,770
UI - Substance Abuse Consortium	55,529	55,529	57,306	1,777
UI - Biocatalysis	723,727	723,727	746,886	23,159
UI - Primary Health Care	648,930	648,930	669,696	20,766
UI - Iowa Birth Defects Registry	38,288	38,288	39,513	1,225
UI - Iowa Nonprofit Resource Center	162,539	162,539	167,740	5,201
UI - IA Online Advanced Placement Acad.	481,849	481,849	497,268	15,419
UI - Iowa Flood Center	1,500,000	1,500,000	1,548,000	48,000
Iowa State University - General	169,577,342	173,986,353	180,945,807	6,959,454
ISU - Agricultural Experiment Station	28,111,877	28,111,877	30,923,457	2,811,580
ISU - Cooperative Extension	17,936,722	18,266,722	19,180,257	913,535
ISU - Leopold Center	397,417	397,417	410,134	12,717
ISU - Livestock Disease Research	172,845	172,844	178,375	5,531
University of Northern Iowa - General	81,113,859	83,222,819	96,951,732	13,728,913
UNI - Recycling and Reuse Center	175,256	175,256	180,864	5,608
UNI - Math and Science Collaborative	4,700,000	5,200,000	5,200,000	0
UNI - Real Estate Education Program	125,302	125,302	129,312	4,010
Iowa School for the Deaf	8,853,563	9,030,634	9,391,859	361,225
Iowa Braille and Sight Saving School	3,691,310	3,765,136	3,915,741	150,605
ISD/IBS - Tuition and Transportation	11,763	11,763	12,234	471
ISD/IBS - Licensed Classroom Teachers	82,049	82,049	85,331	3,282
UNI - Applied Sciences Program	0	0	1,500,000	1,500,000
UI - Belin-Blank Academy	0	0	500,000	500,000
ISU - Leading the BioEconomy	7,500,000	0	0	0
UNI - FY 13 Supplemental	10,000,000	0	0	0
Total Regents, Board of	\$ 562,535,206	\$ 559,156,460	\$ 595,661,187	\$ 36,504,727
Total Education	\$ 880,191,195	\$ 898,985,388	\$ 1,018,281,590	\$ 119,296,202

Health and Human Services

General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Aging, Dept. on</u>				
Aging, Dept. on				
Aging Programs	\$ 10,342,086	\$ 10,606,066	\$ 10,606,066	\$ 0
Office of Long-Term Care Resident's Advocate	0	1,021,707	929,315	-92,392
Total Aging, Dept. on	\$ 10,342,086	\$ 11,627,773	\$ 11,535,381	\$ -92,392
<u>Public Health, Dept. of</u>				
Public Health, Dept. of				
Addictive Disorders	\$ 23,863,690	\$ 27,163,690	\$ 26,588,690	\$ -575,000
Healthy Children and Families	2,603,559	3,653,559	3,628,559	-25,000
Chronic Conditions	3,905,429	5,080,692	4,430,692	-650,000
Community Capacity	4,869,980	8,562,617	6,956,717	-1,605,900
Healthy Aging	7,297,142	7,297,142	7,297,142	0
Environmental Hazards	803,870	803,870	803,870	0
Infectious Diseases	1,335,155	1,335,155	1,335,155	0
Public Protection	2,779,127	3,278,771	3,297,127	18,356
Resource Management	804,054	855,072	855,072	0
Iowa Youth Suicide Prevention	50,000	0	0	0
Total Public Health, Dept. of	\$ 48,312,006	\$ 58,030,568	\$ 55,193,024	\$ -2,837,544

Health and Human Services

General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
Human Services, Dept. of				
Assistance				
Family Investment Program/JOBS	\$ 48,397,214	\$ 48,503,875	\$ 48,503,875	\$ 0
Medical Assistance	975,993,421	1,144,208,805	965,176,853	-179,031,952
Medical Contracts	5,791,994	12,320,048	21,790,930	9,470,882
State Supplementary Assistance	15,450,747	16,516,858	15,127,343	-1,389,515
State Children's Health Insurance	36,806,102	36,817,261	45,881,995	9,064,734
Child Care Assistance	62,264,342	62,735,563	61,571,218	-1,164,345
Child and Family Services	81,231,561	91,329,427	91,537,151	207,724
Adoption Subsidy	37,743,429	40,729,282	42,855,854	2,126,572
Family Support Subsidy	1,096,784	1,093,288	1,079,739	-13,549
Conners Training	33,622	33,632	33,632	0
MI/MR/DD State Cases	11,150,820	0	0	0
MH/DD Community Services	14,211,100	0	0	0
Volunteers	84,660	84,686	84,686	0
MH/DD Growth Factor	74,697,893	0	0	0
MH Property Tax Relief	81,199,911	0	0	0
Mental Health Redesign	40,000,000	0	266,459,813	266,459,813
MHDS Equalization	0	29,820,478	0	-29,820,478
Food Bank Assistance	1,000,000	0	0	0
Total Assistance	\$ 1,487,153,600	\$ 1,484,193,203	\$ 1,560,103,089	\$ 75,909,886
Toledo Juvenile Home				
Toledo Juvenile Home	\$ 8,297,765	\$ 8,867,121	\$ 8,916,081	\$ 48,960
Eldora Training School				
Eldora Training School	\$ 10,680,143	\$ 11,268,202	\$ 11,500,098	\$ 231,896
Cherokee				
Cherokee MHI	\$ 5,535,738	\$ 5,964,737	\$ 6,031,934	\$ 67,197
Clarinda				
Clarinda MHI	\$ 6,442,688	\$ 6,757,689	\$ 6,787,309	\$ 29,620
Independence				
Independence MHI	\$ 9,738,520	\$ 10,334,082	\$ 10,470,334	\$ 136,252
Mt Pleasant				
Mt Pleasant MHI	\$ 885,459	\$ 1,374,061	\$ 1,417,796	\$ 43,735

Health and Human Services

General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
Glenwood				
Glenwood Resource Center	\$ 18,866,116	\$ 20,349,122	\$ 21,088,074	\$ 738,952
Woodward				
Woodward Resource Center	\$ 13,033,115	\$ 14,286,191	\$ 14,760,906	\$ 474,715
Cherokee CCUSO				
Civil Commitment Unit for Sexual Offenders	\$ 8,899,686	\$ 9,425,568	\$ 9,923,563	\$ 497,995
Field Operations				
Child Support Recoveries	\$ 13,149,541	\$ 14,215,081	\$ 14,911,230	\$ 696,149
Field Operations	61,636,313	66,670,976	68,457,024	1,786,048
Total Field Operations	<u>\$ 74,785,854</u>	<u>\$ 80,886,057</u>	<u>\$ 83,368,254</u>	<u>\$ 2,482,197</u>
General Administration				
General Administration	\$ 16,100,684	\$ 16,329,602	\$ 16,376,555	\$ 46,953
Total Human Services, Dept. of	<u>\$ 1,660,419,368</u>	<u>\$ 1,670,035,635</u>	<u>\$ 1,750,743,993</u>	<u>\$ 80,708,358</u>
<u>Veterans Affairs, Dept. of</u>				
Veterans Affairs, Department of				
General Administration	\$ 1,025,819	\$ 1,095,951	\$ 1,095,951	\$ 0
War Orphans Educational Assistance	12,416	0	0	0
Vets Home Ownership Program	1,600,000	1,600,000	1,600,000	0
Veterans County Grants	990,000	990,000	990,000	0
Total Veterans Affairs, Department of	<u>\$ 3,628,235</u>	<u>\$ 3,685,951</u>	<u>\$ 3,685,951</u>	<u>\$ 0</u>
Veterans Affairs, Dept. of				
Iowa Veterans Home	\$ 8,025,714	\$ 7,594,996	\$ 7,594,996	\$ 0
Total Veterans Affairs, Dept. of	<u>\$ 11,653,949</u>	<u>\$ 11,280,947</u>	<u>\$ 11,280,947</u>	<u>\$ 0</u>
Total Health and Human Services	<u>\$ 1,730,727,409</u>	<u>\$ 1,750,974,923</u>	<u>\$ 1,828,753,345</u>	<u>\$ 77,778,422</u>

Justice System General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Justice, Department of</u>				
Justice, Dept. of				
General Office A.G.	\$ 7,792,930	\$ 7,989,905	\$ 8,164,905	\$ 175,000
Victim Assistance Grants	2,876,400	6,734,400	6,734,400	0
Legal Services Poverty Grants	1,814,831	2,180,562	2,400,000	219,438
Total Justice, Department of	\$ 12,484,161	\$ 16,904,867	\$ 17,299,305	\$ 394,438
<u>Civil Rights Commission</u>				
Civil Rights Commission				
Civil Rights Commission	\$ 1,297,069	\$ 1,299,247	\$ 1,169,540	\$ -129,707
Total Civil Rights Commission	\$ 1,297,069	\$ 1,299,247	\$ 1,169,540	\$ -129,707
<u>Corrections, Dept. of</u>				
Central Office				
Corrections Administration	\$ 5,081,582	\$ 5,093,810	\$ 5,093,810	\$ 0
County Confinement	1,075,092	1,075,092	1,075,092	0
Federal Prisoners/Contractual	484,411	484,411	484,411	0
Corrections Education	2,358,109	2,608,109	2,608,109	0
Iowa Corrections Offender Network	424,364	2,000,000	2,000,000	0
Mental Health/Substance Abuse	22,319	22,319	22,319	0
Hepatitis Treatment And Education	167,881	167,881	0	-167,881
DOC - Department Wide Duties	0	2,571,309	0	-2,571,309
Total Central Office	\$ 9,613,758	\$ 14,022,931	\$ 11,283,741	\$ -2,739,190
Fort Madison				
Ft. Madison Institution	\$ 42,686,899	\$ 43,135,932	\$ 42,655,684	\$ -480,248
Anamosa				
Anamosa Institution	\$ 32,920,521	\$ 32,943,488	\$ 33,344,253	\$ 400,765
Oakdale				
Oakdale Institution	\$ 57,950,613	\$ 58,607,768	\$ 59,132,786	\$ 525,018
Newton				
Newton Institution	\$ 27,127,290	\$ 27,146,108	\$ 27,464,108	\$ 318,000
Mt Pleasant				
Mt. Pleasant Inst.	\$ 26,751,707	\$ 24,832,135	\$ 24,982,135	\$ 150,000

Justice System General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
Rockwell City Rockwell City Institution	\$ 9,671,148	\$ 9,678,353	\$ 9,728,353	\$ 50,000
Clarinda Clarinda Institution	\$ 25,241,616	\$ 25,259,319	\$ 25,717,430	\$ 458,111
Mitchellville Mitchellville Institution	\$ 16,341,725	\$ 21,617,466	\$ 21,937,970	\$ 320,504
Fort Dodge Ft. Dodge Institution	\$ 29,865,232	\$ 29,883,648	\$ 29,989,648	\$ 106,000
CBC District 1 CBC District I	\$ 12,958,763	\$ 14,099,085	\$ 14,329,085	\$ 230,000
CBC District 2 CBC District II	\$ 10,870,424	\$ 10,870,425	\$ 10,962,969	\$ 92,544
CBC District 3 CBC District III	\$ 6,238,455	\$ 7,105,865	\$ 7,105,865	\$ 0
CBC District 4 CBC District IV	\$ 5,495,309	\$ 5,495,309	\$ 5,540,309	\$ 45,000
CBC District 5 CBC District V	\$ 19,375,428	\$ 19,375,428	\$ 19,614,428	\$ 239,000
CBC District 6 CBC District VI	\$ 14,095,408	\$ 14,638,537	\$ 14,638,537	\$ 0
CBC District 7 CBC District VII	\$ 6,895,634	\$ 7,609,781	\$ 7,609,781	\$ 0
CBC District 8 CBC District VIII	\$ 7,518,935	\$ 8,206,613	\$ 8,065,498	\$ -141,115
Total Corrections, Dept. of	\$ 361,618,865	\$ 374,528,191	\$ 374,102,580	\$ -425,611
<u>Inspections & Appeals, Dept. of</u>				
Public Defender Public Defender	\$ 25,862,182	\$ 25,882,243	\$ 25,882,243	\$ 0
Indigent Defense Appropriation	29,901,929	29,901,929	29,901,929	0
Total Inspections & Appeals, Dept. of	\$ 55,764,111	\$ 55,784,172	\$ 55,784,172	\$ 0

Justice System General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Judicial Branch</u>				
Judicial Branch				
Judicial Branch	\$ 158,911,822	\$ 165,586,747	\$ 176,288,424	\$ 10,701,677
Jury & Witness Revolving Fund	3,100,000	3,100,000	3,100,000	0
Total Judicial Branch	\$ 162,011,822	\$ 168,686,747	\$ 179,388,424	\$ 10,701,677
<u>Iowa Law Enforcement Academy</u>				
Iowa Law Enforcement Academy				
Law Enforcement Academy	\$ 968,698	\$ 1,003,214	\$ 1,003,214	\$ 0
Total Iowa Law Enforcement Academy	\$ 968,698	\$ 1,003,214	\$ 1,003,214	\$ 0
<u>Parole, Board of</u>				
Parole Board				
Parole Board	\$ 1,203,835	\$ 1,204,583	\$ 1,204,583	\$ 0
Total Parole, Board of	\$ 1,203,835	\$ 1,204,583	\$ 1,204,583	\$ 0
<u>Public Defense, Dept. of</u>				
Public Defense, Dept. of				
Public Defense, Department of	\$ 5,527,042	\$ 6,554,478	\$ 6,554,478	\$ 0
Total Public Defense, Dept. of	\$ 5,527,042	\$ 6,554,478	\$ 6,554,478	\$ 0

Justice System General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
Public Safety Administration	\$ 4,007,075	\$ 4,154,349	\$ 4,183,349	\$ 29,000
Public Safety DCI	12,533,931	12,933,414	13,158,414	225,000
DCI - Crime Lab Equipment/Training	302,345	302,345	302,345	0
Narcotics Enforcement	6,429,884	6,755,855	6,919,855	164,000
Public Safety Undercover Funds	109,042	109,042	109,042	0
DPS Fire Marshal	4,298,707	4,470,556	4,590,556	120,000
Iowa State Patrol	53,493,490	55,536,208	56,698,208	1,162,000
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0
Fire Fighter Training	725,520	725,520	725,520	0
DPS Equipment	1,000,000	0	0	0
Public Safety - Department Wide Duties	0	1,700,000	0	-1,700,000
Interoperable Communications Sys Board	48,000	0	0	0
Total Public Safety, Department of	\$ 83,227,511	\$ 86,966,806	\$ 86,966,806	\$ 0
<u>Human Rights, Dept. of</u>				
Human Rights, Department of				
Criminal & Juvenile Justice	\$ 1,100,105	\$ 1,260,105	\$ 1,100,105	\$ -160,000
Total Human Rights, Dept. of	\$ 1,100,105	\$ 1,260,105	\$ 1,100,105	\$ -160,000
<u>Department of Homeland Security</u>				
Department of Homeland Security				
Homeland Security & Emer. Mgmt.	\$ 1,836,877	\$ 2,229,623	\$ 2,616,573	\$ 386,950
Total Department of Homeland Security	\$ 1,836,877	\$ 2,229,623	\$ 2,616,573	\$ 386,950
Total Justice System	\$ 687,040,096	\$ 716,422,033	\$ 727,189,780	\$ 10,767,747

Transportation, Infrastructure, and Capitals

General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Administrative Services - Capitals</u>				
Administrative Services - Capitals				
Capital Lightning Protection	\$ 330,000	\$ 0	\$ 0	\$ 0
Major Maintenance	<u>2,700,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Administrative Services - Capitals	\$ 3,030,000	\$ 0	\$ 0	\$ 0
<u>Corrections Capital</u>				
Corrections Capital				
Mitchellville Prison Expansion	\$ 11,200,000	\$ 0	\$ 0	\$ 0
Total Corrections Capital	\$ 11,200,000	\$ 0	\$ 0	\$ 0
<u>Economic Development Authority</u>				
Economic Development Authority				
Camp Sunnyside Facility Renovations	\$ 250,000	\$ 0	\$ 0	\$ 0
AAU Summer Junior Olympics	<u>250,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Economic Development Authority	\$ 500,000	\$ 0	\$ 0	\$ 0
<u>Judicial Branch</u>				
Judicial Branch				
Electronic Document Management System	\$ 3,000,000	\$ 0	\$ 0	\$ 0
Total Judicial Branch	\$ 3,000,000	\$ 0	\$ 0	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Vet Surgical Off Site Modernization	\$ 1,000,000	\$ 0	\$ 0	\$ 0
Total Regents, Board of	\$ 1,000,000	\$ 0	\$ 0	\$ 0

Transportation, Infrastructure, and Capitals General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Regents Capital</u>				
Regents Capital				
ISU - Research Park Core Facility	\$ 12,000,000	\$ 0	\$ 0	\$ 0
UI - Hygienic Lab Multipurpose Facility	1,000,000	0	0	0
Regents - Fire Safety/Def Maintenance	2,000,000	0	0	0
Total Regents Capital	\$ 15,000,000	\$ 0	\$ 0	\$ 0
<u>State Fair Authority Capital</u>				
State Fair Authority Capital				
Cultural Center Renovation	\$ 250,000	\$ 0	\$ 0	\$ 0
Plaza Construction	1,000,000	0	0	0
Total State Fair Authority Capital	\$ 1,250,000	\$ 0	\$ 0	\$ 0
<u>Transportation, Dept. of</u>				
Transportation, Dept. of				
Freight Transportation Fund	\$ 0	\$ 0	\$ 5,500,000	\$ 5,500,000
Street Construction Fund	0	135,000	0	-135,000
Total Transportation, Dept. of	\$ 0	\$ 135,000	\$ 5,500,000	\$ 5,365,000
<u>Veterans Affairs, Dept. of</u>				
Veterans Affairs, Department of				
Remodeling/Upgrades IDVA Camp Dodge	\$ 137,940	\$ 0	\$ 0	\$ 0
Iowa Veterans Cem - Legion Post Facility	600,000	0	0	0
Total Veterans Affairs, Dept. of	\$ 737,940	\$ 0	\$ 0	\$ 0
<u>Human Services, Dept. of</u>				
Assistance				
PMIC Construction Grant	\$ 1,000,000	\$ 0	\$ 0	\$ 0
Homestead Autism Clive Facility	800,000	0	0	0
Total Human Services, Dept. of	\$ 1,800,000	\$ 0	\$ 0	\$ 0
Total Transportation, Infrastructure, and Capitals	\$ 37,517,940	\$ 135,000	\$ 5,500,000	\$ 5,365,000

Unassigned Standings

General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Administrative Services, Dept. of</u>				
State Accounting Trust Accounts				
Federal Cash Management - Standing	\$ 0	\$ 356,587	\$ 356,587	\$ 0
Unemployment Compensation - Standing	557,326	440,371	440,371	0
Volunteer EMS Prov Death Benefit	100,000	0	0	0
Total Administrative Services, Dept. of	\$ 657,326	\$ 796,958	\$ 796,958	\$ 0
<u>Corrections, Dept. of</u>				
Central Office				
State Cases Court Costs	\$ 0	\$ 59,733	\$ 59,733	\$ 0
Total Corrections, Dept. of	\$ 0	\$ 59,733	\$ 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
Total Cultural Affairs, Dept. of	\$ 416,702	\$ 416,702	\$ 416,702	\$ 0
<u>Economic Development Authority</u>				
Economic Development Authority				
Tourism Marketing - Adjusted Gross Receipts	\$ 810,306	\$ 1,164,000	\$ 810,306	\$ -353,694
Total Economic Development Authority	\$ 810,306	\$ 1,164,000	\$ 810,306	\$ -353,694
<u>Education, Dept. of</u>				
Education, Dept. of				
Child Development	\$ 10,728,891	\$ 12,606,196	\$ 12,606,198	\$ 2
Nonpublic School Transportation	7,060,931	8,560,931	8,560,931	0
Sac Fox Settlement Education	100,000	100,000	100,000	0
State Foundation School Aid	2,652,633,798	2,716,949,847	2,887,468,326	170,518,479
State Aid Supplemental	57,149,400	0	0	0
Total Education, Dept. of	\$ 2,727,673,020	\$ 2,738,216,974	\$ 2,908,735,455	\$ 170,518,481

Unassigned Standings

General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Executive Council</u>				
Executive Council				
<u>Court Costs</u>	\$ 301,633	\$ 59,772	\$ 59,772	\$ 0
Public Improvements	0	39,848	39,848	0
Drainage Assessment	67,379	20,227	20,227	0
Total Executive Council	\$ 369,012	\$ 119,847	\$ 119,847	\$ 0
<u>Legislative Branch</u>				
Legislative Branch				
Legislative Branch	\$ 33,682,514	\$ 34,026,548	\$ 37,026,548	\$ 3,000,000
Total Legislative Branch	\$ 33,682,514	\$ 34,026,548	\$ 37,026,548	\$ 3,000,000
<u>Governor</u>				
Governor's Office				
Interstate Extradition	\$ 0	\$ 3,032	\$ 3,032	\$ 0
Total Governor	\$ 0	\$ 3,032	\$ 3,032	\$ 0
<u>Public Health, Dept. of</u>				
Public Health, Dept. of				
Congenital & Inherited Disorders Registry	\$ 213,842	\$ 232,500	\$ 232,500	\$ 0
Total Public Health, Dept. of	\$ 213,842	\$ 232,500	\$ 232,500	\$ 0
<u>Human Services, Dept. of</u>				
General Administration				
Commission of Inquiry	\$ 1,394	\$ 1,394	\$ 1,394	\$ 0
Nonresident Transfers	67	67	67	0
Nonresident Commitment Mental Illness	142,802	142,802	142,802	0
Total General Administration	\$ 144,263	\$ 144,263	\$ 144,263	\$ 0
Assistance				
Child Abuse Prevention	\$ 213,842	\$ 232,570	\$ 232,570	\$ 0
Total Human Services, Dept. of	\$ 358,105	\$ 376,833	\$ 376,833	\$ 0

Unassigned Standings

General Fund

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Management, Dept. of</u>				
Management, Dept. of				
Special Olympics Fund	\$ 50,000	\$ 100,000	\$ 100,000	\$ 0
Appeal Board Claims	6,872,577	3,000,000	7,086,307	4,086,307
Technology Reinvestment Fund	0	0	17,500,000	17,500,000
Total Management, Dept. of	\$ 6,922,577	\$ 3,100,000	\$ 24,686,307	\$ 21,586,307
<u>Public Defense, Dept. of</u>				
Public Defense, Dept. of				
Compensation and Expense	\$ 435,135	\$ 344,644	\$ 344,644	\$ 0
Total Public Defense, Dept. of	\$ 435,135	\$ 344,644	\$ 344,644	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
DPS-POR Unfunded Liabilities Until 85 Percent	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 0
Total Public Safety, Department of	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 0
<u>Revenue, Dept. of</u>				
Revenue, Dept. of				
Ag Land Tax Credit - GF	\$ 39,100,000	\$ 39,100,000	\$ 39,100,000	\$ 0
Homestead Tax Credit Aid - GF	106,983,518	138,000,000	139,000,000	1,000,000
Elderly & Disabled Tax Credit - GF	23,757,432	27,200,000	28,700,000	1,500,000
Printing Cigarette Stamps	120,041	124,652	562,500	437,848
Tobacco Reporting Requirements	18,416	18,416	18,416	0
Military Service Tax Refunds	2,228,932	2,400,000	2,400,000	0
Comm/Industrial Prop Tax Replacement	0	0	78,700,000	78,700,000
Business Property Tax Credit	0	0	50,000,000	50,000,000
Total Revenue, Dept. of	\$ 172,208,339	\$ 206,843,068	\$ 338,480,916	\$ 131,637,848
Total Unassigned Standings	\$ 2,943,746,878	\$ 2,990,700,839	\$ 3,317,089,781	\$ 326,388,942

Summary Data

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
Administration and Regulation	\$ 53,984,067	\$ 51,247,701	\$ 49,183,201	\$ -2,064,500
Agriculture and Natural Resources	82,089,582	88,484,573	89,234,573	750,000
Economic Development	6,260,084	6,260,084	6,260,084	0
Education	0	66,000,000	66,955,400	955,400
Health and Human Services	422,466,897	389,940,923	284,364,748	-105,576,175
Justice System	14,034,171	14,035,596	14,035,596	0
Transportation, Infrastructure, and Capitals	551,528,837	513,579,274	607,869,271	94,289,997
Unassigned Standings	<u>83,345,370</u>	<u>93,120,530</u>	<u>77,711,949</u>	<u>-15,408,581</u>
Grand Total	<u><u>\$ 1,213,709,008</u></u>	<u><u>\$ 1,222,668,681</u></u>	<u><u>\$ 1,195,614,822</u></u>	<u><u>\$ -27,053,859</u></u>

Administration and Regulation

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Commerce, Dept. of</u>				
Banking Division				
Banking Division - CMRF	\$ 9,098,170	\$ 9,167,235	\$ 9,167,235	\$ 0
Credit Union Division				
Credit Union Division - CMRF	\$ 1,792,995	\$ 1,794,256	\$ 1,794,256	\$ 0
Insurance Division				
Insurance Division - CMRF	\$ 4,983,244	\$ 5,032,989	\$ 5,099,989	\$ 67,000
Utilities Division				
Utilities Division - CMRF	\$ 8,173,069	\$ 8,179,405	\$ 8,179,405	\$ 0
Professional Licensing and Reg.				
Field Auditor - Housing Impr. Fund	\$ 62,317	\$ 62,317	\$ 62,317	\$ 0
Total Commerce, Dept. of	\$ 24,109,795	\$ 24,236,202	\$ 24,303,202	\$ 67,000
<u>Inspections & Appeals, Dept. of</u>				
Inspections and Appeals, Dept. of				
DIA - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 0
Health Facilities - MFF	286,661	0	0	0
EBT Investigations - MFF	119,070	0	0	0
Dependent Adult - MFF	885,262	0	0	0
Boarding Homes - MFF	119,480	0	0	0
Dependent Adult Abuse - MFF	250,000	0	0	0
Assisted Living - MFF	1,339,527	0	0	0
Medicaid Fraud Annual Conference	0	6,500	0	-6,500
Total Inspections and Appeals, Dept. of	\$ 4,623,897	\$ 1,630,397	\$ 1,623,897	\$ -6,500
Racing Commission				
Pari-Mutuel Regulation Fund	\$ 3,062,765	\$ 3,068,492	\$ 3,068,492	\$ 0
Riverboat Regulation Fund	3,045,719	3,045,719	3,045,719	0
Socioeconomic Gambling Study	0	125,000	0	-125,000
Total Racing Commission	\$ 6,108,484	\$ 6,239,211	\$ 6,114,211	\$ -125,000
Total Inspections & Appeals, Dept. of	\$ 10,732,381	\$ 7,869,608	\$ 7,738,108	\$ -131,500

Administration and Regulation

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Management, Dept. of</u>				
Management, Dept. of DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
Total Management, Dept. of	\$ 56,000	\$ 56,000	\$ 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
Total Revenue, Dept. of	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0
<u>Treasurer of State</u>				
Treasurer of State I-3 Expenses - RUTF	\$ 93,148	\$ 93,148	\$ 93,148	\$ 0
Total Treasurer of State	\$ 93,148	\$ 93,148	\$ 93,148	\$ 0
<u>IPERS Administration</u>				
IPERS Administration IPERS Administration	\$ 17,686,968	\$ 17,686,968	\$ 15,686,968	\$ -2,000,000
Total IPERS Administration	\$ 17,686,968	\$ 17,686,968	\$ 15,686,968	\$ -2,000,000
Total Administration and Regulation	\$ 53,984,067	\$ 51,247,701	\$ 49,183,201	\$ -2,064,500

Agriculture and Natural Resources

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Agriculture and Land Stewardship</u>				
Agriculture and Land Stewardship				
Native Horse & Dog Prog-Unclaimed Winnings	\$ 305,516	\$ 305,516	\$ 305,516	\$ 0
Motor Fuel Inspection - RFIF	500,000	500,000	500,000	0
Conservation Reserve Enhance - EFF	1,000,000	1,000,000	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0
Farm Management Demo - EFF	625,000	625,000	625,000	0
Agricultural Drainage Wells - EFF	550,000	0	0	0
Soil & Water Conservation - EFF	2,550,000	2,550,000	2,550,000	0
Conservation Reserve Prog - EFF	1,000,000	1,000,000	1,000,000	0
Cost Share - EFF	6,650,000	6,650,000	6,650,000	0
Fuel Inspection - UST	250,000	250,000	250,000	0
Urban Conservation - EFF	0	0	1,000,000	1,000,000
Agricultural Drainage Wells - RIIF	1,000,000	0	0	0
Total Agriculture and Land Stewardship	\$ 15,330,516	\$ 13,780,516	\$ 14,780,516	\$ 1,000,000
Loess Hills Dev. and Conservation				
Loess Hills - EFF	\$ 525,000	\$ 525,000	\$ 525,000	\$ 0
Total Agriculture and Land Stewardship	\$ 15,855,516	\$ 14,305,516	\$ 15,305,516	\$ 1,000,000

Agriculture and Natural Resources

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
Natural Resources, Dept. of				
Natural Resources				
Fish & Game- DNR Admin Expenses	\$ 41,078,234	\$ 41,223,225	\$ 41,223,225	\$ 0
GWF - Storage Tanks Study	100,303	100,303	100,303	0
GWF - Household Hazardous Waste	447,324	447,324	447,324	0
GWF - Well Testing Admin 2%	62,461	62,461	62,461	0
GWF - Groundwater Monitoring	1,686,751	1,686,751	1,686,751	0
GWF - Landfill Alternatives	618,993	618,993	618,993	0
GWF - Waste Reduction and Assistance	192,500	192,500	192,500	0
GWF - Solid Waste Authorization	50,000	50,000	50,000	0
GWF - Geographic Information System	297,500	297,500	297,500	0
Snowmobile Registration Fees	100,000	100,000	100,000	0
Administration Match - UST	200,000	200,000	200,000	0
Technical Tank Review - UST	200,000	200,000	200,000	0
GWF-Manure Applicator Education Program	0	250,000	0	-250,000
Keep Iowa Beautiful - EFF	0	200,000	200,000	0
Total Natural Resources, Dept. of	\$ 45,034,066	\$ 45,629,057	\$ 45,379,057	\$ -250,000

Agriculture and Natural Resources

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Natural Resources Capital</u>				
Natural Resources Capital				
Volunteers and Keepers of Land - EFF	\$ 100,000	\$ 100,000	\$ 100,000	\$ 0
Park Operations & Maintenance - EFF	3,710,000	6,360,000	6,360,000	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0
Animal Feeding Operations - EFF	620,000	1,320,000	1,320,000	0
Air Quality Monitoring-Ambient - EFF	425,000	425,000	425,000	0
Water Quantity - EFF	495,000	495,000	495,000	0
Geological and Water Survey - EFF	200,000	200,000	200,000	0
REAP - EFF	12,000,000	16,000,000	16,000,000	0
Total Natural Resources Capital	\$ 21,200,000	\$ 28,550,000	\$ 28,550,000	\$ 0
Total Agriculture and Natural Resources	\$ 82,089,582	\$ 88,484,573	\$ 89,234,573	\$ 750,000

Economic Development Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Economic Development Authority</u>				
Economic Development Authority Workforce Development Fund - WDF	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 0
Total Economic Development Authority	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 0
<u>Iowa Workforce Development</u>				
Iowa Workforce Development				
Field Offices - Spec Cont Fund	\$ 1,627,084	\$ 1,766,084	\$ 1,627,084	\$ -139,000
Field Offices - UI Reserve Interest	633,000	494,000	633,000	139,000
Total Iowa Workforce Development	\$ 2,260,084	\$ 2,260,084	\$ 2,260,084	\$ 0
Total Economic Development	\$ 6,260,084	\$ 6,260,084	\$ 6,260,084	\$ 0

Education Other Funds

	Actual FY 2013 (1)	Estimated FY 2014 (2)	Dept Request FY 2015 (3)	FY 2015 vs FY 2014 (4)
<u>College Aid Commission</u>				
College Student Aid Comm.				
Skilled Workforce Shortage Grant - SWJCF	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 0
Total College Aid Commission	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 0
<u>Economic Development Authority</u>				
Economic Development Authority				
High Quality Jobs Program - SWJCF	\$ 0	\$ 16,900,000	\$ 16,900,000	\$ 0
AMOS Training Program - SWJCF	0	100,000	0	-100,000
Total Economic Development Authority	\$ 0	\$ 17,000,000	\$ 16,900,000	\$ -100,000
<u>Education, Dept. of</u>				
Education, Dept. of				
Workforce Training and Econ Dev Funds - SWJCF	\$ 0	\$ 15,300,000	\$ 15,300,000	\$ 0
Adult Literacy for the Workforce - SWJCF	0	5,500,000	5,500,000	0
PACE and Regional Sectors - SWJCF	0	5,000,000	5,000,000	0
Gap Tuition Assistance Fund - SWJCF	0	2,000,000	2,000,000	0
Workbased Lng Intermed Network - SWJCF	0	1,500,000	1,500,000	0
Total Education, Dept. of	\$ 0	\$ 29,300,000	\$ 29,300,000	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
UI - Economic Development - SWJCF	\$ 0	\$ 209,279	\$ 215,976	\$ 6,697
UI - Entrepreneur and Econ Growth - SWJCF	0	2,000,000	2,064,000	64,000
ISU - Economic Development - SWJCF	0	2,424,302	3,278,880	854,578
UNI - Economic Development - SWJCF	0	1,066,419	1,100,544	34,125
Regents Innovation Fund - SWJCF	0	3,000,000	3,096,000	96,000
Total Regents, Board of	\$ 0	\$ 8,700,000	\$ 9,755,400	\$ 1,055,400
<u>Education Capital</u>				
Education Capital				
ACE Infrastructure - SWJCF	\$ 0	\$ 6,000,000	\$ 6,000,000	\$ 0
Total Education Capital	\$ 0	\$ 6,000,000	\$ 6,000,000	\$ 0
Total Education	\$ 0	\$ 66,000,000	\$ 66,955,400	\$ 955,400

Health and Human Services

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
Human Services, Dept. of				
Assistance				
Medical Assistance - HCTF	\$ 106,046,400	\$ 224,446,400	\$ 218,046,400	\$ -6,400,000
Medical Contracts-Pharm Settlement - PhSA	4,805,804	6,650,000	0	-6,650,000
Broadlawns Hospital - ICA	71,000,000	35,500,000	0	-35,500,000
Regional Provider Network - ICA	4,986,366	2,993,183	0	-2,993,183
Nonparticipating Providers - NPPR	2,000,000	1,000,000	0	-1,000,000
Medical Information Hotline - HCTA	100,000	0	0	0
Health Partnership Activities - HCTA	600,000	0	0	0
Audits, Performance Eval., Studies - HCTA	125,000	0	0	0
IowaCare Admin. Costs - HCTA	1,132,412	0	0	0
Dental Home for Children - HCTA	1,000,000	0	0	0
MH/DD Workforce Development - HCTA	50,000	0	0	0
Medical Contracts - HCTA	2,400,000	0	0	0
Broadlawns Admin - HCTA	540,000	0	0	0
Medical Assistance - QATF	26,500,000	28,788,917	29,195,653	406,736
Medical Assistance - HHCAT	33,898,400	34,288,000	34,700,000	412,000
Nonparticipating Provider Reimb Fund - HHCAT	801,600	412,000	0	-412,000
Electronic Medical Records - HCTA	100,000	0	0	0
Medical Assistance - HCTA	8,360,000	0	0	0
IowaCare Fund - Admin	0	371,552	0	-371,552
Care Coordination - ICA	500,000	0	0	0
Lab Test & Radiology Pool - ICA	2,500,000	1,500,000	0	-1,500,000
Uniform Cost Report - HCTA	150,000	0	0	0
Health Care Access Council - HCTA	134,214	0	0	0
Accountable Care Pilot - HCTA	100,000	0	0	0
DPH Transfer e-Health - HCTA	363,987	0	0	0
DPH Transfer Medical Home - HCTA	233,357	0	0	0
Medicaid Supplemental - Medicaid Fraud	0	4,160,796	2,422,695	-1,738,101
Total Human Services, Dept. of	\$ 268,427,540	\$ 340,110,848	\$ 284,364,748	\$ -55,746,100

Health and Human Services

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Regents, Board of</u>				
Regents, Board of				
UI - UIHC IowaCares Program - ICA	\$ 81,663,793	\$ 13,642,292	\$ 0	\$ -13,642,292
UI - UIHC IowaCares Expansion Pop - ICA	52,569,199	26,284,600	0	-26,284,600
UI - UIHC IowaCares Physicians - ICA	19,806,365	9,903,183	0	-9,903,183
Total Regents, Board of	\$ 154,039,357	\$ 49,830,075	\$ 0	\$ -49,830,075
Total Health and Human Services	\$ 422,466,897	\$ 389,940,923	\$ 284,364,748	\$ -105,576,175

Justice System

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Justice, Department of</u>				
Consumer Advocate Consumer Advocate - CMRF	\$ 3,136,163	\$ 3,137,588	\$ 3,137,588	\$ 0
Total Justice, Department of	<u>\$ 3,136,163</u>	<u>\$ 3,137,588</u>	<u>\$ 3,137,588</u>	<u>\$ 0</u>
<u>Public Safety, Department of</u>				
Public Safety, Dept. of DPS Gaming Enforcement - GEF	\$ 10,898,008	\$ 10,898,008	\$ 10,898,008	\$ 0
Total Public Safety, Department of	<u>\$ 10,898,008</u>	<u>\$ 10,898,008</u>	<u>\$ 10,898,008</u>	<u>\$ 0</u>
Total Justice System	<u><u>\$ 14,034,171</u></u>	<u><u>\$ 14,035,596</u></u>	<u><u>\$ 14,035,596</u></u>	<u><u>\$ 0</u></u>

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Administrative Services - Capitals</u>				
Administrative Services - Capitals				
DHS Toledo Palmer Cottage - RIIF	\$ 500,000	\$ 0	\$ 0	\$ 0
Major Maintenance - RIIF	10,250,000	3,800,000	14,000,000	10,200,000
Major Maintenance (CHIP) - RIIF	0	11,310,648	0	-11,310,648
Total Administrative Services - Capitals	\$ 10,750,000	\$ 15,110,648	\$ 14,000,000	\$ -1,110,648
<u>Chief Information Officer, Office of the</u>				
Office of the Chief Information Officer				
IT Consolidation - TRF	\$ 0	\$ 0	\$ 6,613,663	\$ 6,613,663
Total Chief Information Officer, Office of the	\$ 0	\$ 0	\$ 6,613,663	\$ 6,613,663
<u>Corrections, Dept. of</u>				
Central Office				
Iowa Corrections Offender Network - TRF	\$ 500,000	\$ 0	\$ 0	\$ 0
Total Corrections, Dept. of	\$ 500,000	\$ 0	\$ 0	\$ 0
<u>Corrections Capital</u>				
Corrections Capital				
Radio Communications Upgrades - TRF	\$ 3,500,000	\$ 0	\$ 0	\$ 0
Newton Hot Water Loop Repair - RIIF	425,000	0	0	0
Fort Madison FFE and Construction Costs - RC2	2,000,000	0	0	0
Fort Madison Construction and FFE Costs - RIIF	16,269,124	3,000,000	0	-3,000,000
Anamosa Boiler - RIIF	0	0	1,250,000	1,250,000
Construction Project Management - RIIF	1,000,000	200,000	0	-200,000
Mitchellville Construction and FFE Costs - RIIF	14,170,062	15,569,040	0	-15,569,040
Total Corrections Capital	\$ 37,364,186	\$ 18,769,040	\$ 1,250,000	\$ -17,519,040
<u>Cultural Affairs, Dept. of</u>				
Cultural Affairs, Dept. of				
Grout Museum District Oral History Exhibit - TRF	\$ 150,000	\$ 129,450	\$ 0	\$ -129,450
Great Places Infrastructure Grants - RIIF	1,000,000	1,000,000	1,000,000	0
Total Cultural Affairs, Dept. of	\$ 1,150,000	\$ 1,129,450	\$ 1,000,000	\$ -129,450
<u>Cultural Affairs Capital</u>				
Cultural Affairs Capital				
Historical Bldg Museum Repair/Renovation - RIIF	\$ 1,450,000	\$ 1,000,000	\$ 25,000,000	\$ 24,000,000
Total Cultural Affairs Capital	\$ 1,450,000	\$ 1,000,000	\$ 25,000,000	\$ 24,000,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Economic Development Authority</u>				
Economic Development Authority				
World Food Prize Borlaug/Ruan Scholar - RIF	\$ 100,000	\$ 100,000	\$ 0	\$ -100,000
Community Attraction & Tourism Grants - RIF	5,000,000	7,000,000	5,000,000	-2,000,000
Camp Sunnyside Cabins - RIF	125,000	0	0	0
Regional Sports Authorities - RIF	500,000	500,000	500,000	0
Fort Des Moines Museum Renovation - RIF	100,000	0	0	0
High Quality Jobs Program - RIF	15,000,000	0	0	0
Total Economic Development Authority	\$ 20,825,000	\$ 7,600,000	\$ 5,500,000	\$ -2,100,000
<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
Statewide Ed Data Warehouse - TRF	600,000	600,000	1,000,000	400,000
State Library Computer Resources - TRF	0	250,000	0	-250,000
Workforce Prep Outcome Reporting Sys - TRF	0	0	200,000	200,000
Common Course Numbering Mgmt Sys - TRF	0	0	150,000	150,000
Total Education, Dept. of	\$ 3,327,000	\$ 3,577,000	\$ 4,997,000	\$ 1,420,000
Iowa Public Television				
IPTV Equipment Replacement - TRF	\$ 0	\$ 960,000	\$ 1,285,000	\$ 325,000
Total Education, Dept. of	\$ 3,327,000	\$ 4,537,000	\$ 6,282,000	\$ 1,745,000
<u>Education Capital</u>				
Education Capital				
Comm College ACE Infrastructure - RIF	\$ 6,000,000	\$ 0	\$ 0	\$ 0
IPTV - Inductive Output Tubes - TRF	320,000	0	0	0
Community Colleges Maint/Bldg Ops - MSSF	5,000,000	0	0	0
Total Education Capital	\$ 11,320,000	\$ 0	\$ 0	\$ 0
<u>Human Rights, Dept. of</u>				
Human Rights, Department of				
Criminal Justice Info System (CJIS) - TRF	\$ 1,714,307	\$ 1,454,734	\$ 0	\$ -1,454,734
Total Human Rights, Dept. of	\$ 1,714,307	\$ 1,454,734	\$ 0	\$ -1,454,734

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Human Services Capital</u>				
Human Services - Capital				
Maintenance Health Safety Loss - RIIF	\$ 0	\$ 0	\$ 4,606,024	\$ 4,606,024
Maintenance - RIIF	0	0	396,666	396,666
ADA Capital - RIIF	0	0	596,500	596,500
Major Projects - RIIF	0	0	4,153,251	4,153,251
Nursing Facility Improvements - RIIF	250,000	0	0	0
Medicaid Technology - TRF	4,120,037	3,415,163	3,345,684	-69,479
Homestead Autism Clinics Technology - TRF	0	154,156	0	-154,156
Total Human Services Capital	\$ 4,370,037	\$ 3,569,319	\$ 13,098,125	\$ 9,528,806
<u>Iowa Tele & Tech Commission</u>				
Iowa Communications Network				
ICN Equipment Replacement - TRF	\$ 2,198,653	\$ 2,248,653	\$ 2,245,653	\$ -3,000
Total Iowa Tele & Tech Commission	\$ 2,198,653	\$ 2,248,653	\$ 2,245,653	\$ -3,000
<u>Iowa Finance Authority</u>				
Iowa Finance Authority				
State Housing Trust Fund - RIIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Total Iowa Finance Authority	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
<u>Judicial Branch</u>				
Judicial Branch				
Electronic Document Mgmt System - TRF	\$ 1,000,000	\$ 0	\$ 0	\$ 0
Total Judicial Branch	\$ 1,000,000	\$ 0	\$ 0	\$ 0
<u>Management, Dept. of</u>				
Management, Dept. of				
Searchable Online Databases - TRF	\$ 45,000	\$ 45,000	\$ 0	\$ -45,000
Iowa Grants Mgmt Implementation - TRF	125,000	0	0	0
Total Management, Dept. of	\$ 170,000	\$ 45,000	\$ 0	\$ -45,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Natural Resources, Dept. of</u>				
Natural Resources				
Water Trails Low Head Dam Prog - RIIF	\$ 0	\$ 1,000,000	\$ 1,000,000	\$ 0
Total Natural Resources, Dept. of	\$ 0	\$ 1,000,000	\$ 1,000,000	\$ 0
<u>Natural Resources Capital</u>				
Natural Resources Capital				
State Park Infrastructure - RIIF	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Lakes Restoration & Water Quality - RIIF	6,000,000	8,600,000	8,600,000	0
Lake Delhi Improvements - RIIF	2,500,000	2,500,000	0	-2,500,000
Water Trails & Low Head Dam - RIIF	1,000,000	0	0	0
Total Natural Resources Capital	\$ 14,500,000	\$ 16,100,000	\$ 13,600,000	\$ -2,500,000
<u>Public Defense Capital</u>				
Public Defense Capital				
Facility/Armory Maintenance - RIIF	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 0
Statewide Modernization Readiness Ctrs - RIIF	2,050,000	2,000,000	2,000,000	0
Camp Dodge Infrastructure Upgrades - RIIF	610,000	500,000	500,000	0
Joint Forces HQ Renovation - RIIF	500,000	0	0	0
Total Public Defense Capital	\$ 5,160,000	\$ 4,500,000	\$ 4,500,000	\$ 0
<u>Public Health, Dept. of</u>				
Public Health, Dept. of				
Technology Consolidation - TRF	\$ 0	\$ 480,000	\$ 0	\$ -480,000
EMS Data System - TRF	0	0	215,000	215,000
Total Public Health, Dept. of	\$ 0	\$ 480,000	\$ 215,000	\$ -265,000
<u>Public Safety Capital</u>				
Public Safety Capital				
Radio Communication Upgrades Mandate - TRF	\$ 2,500,000	\$ 2,500,000	\$ 0	\$ -2,500,000
Total Public Safety Capital	\$ 2,500,000	\$ 2,500,000	\$ 0	\$ -2,500,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Regents, Board of</u>				
Regents, Board of Regents Tuition Replacement - RIIF	\$ 25,130,412	\$ 27,867,775	\$ 29,735,423	\$ 1,867,648
Total Regents, Board of	\$ 25,130,412	\$ 27,867,775	\$ 29,735,423	\$ 1,867,648
<u>Regents Capital</u>				
Regents Capital				
Fire Safety and Deferred Maint All Institut - RIIF	\$ 2,000,000	\$ 0	\$ 75,000,000	\$ 75,000,000
ISU - Ag/Biosystems Engineering - RIIF	19,050,000	21,750,000	18,600,000	-3,150,000
ISU Research Park Bldg 5 Improvements - RIIF	1,000,000	0	0	0
ISU - Biosciences Building - RIIF	0	0	5,000,000	5,000,000
UI - Dental Science Building - RIIF	10,250,000	9,750,000	8,000,000	-1,750,000
UI - Pharmacy Building Renovation - RIIF	0	0	6,000,000	6,000,000
UNI - Bartlett Hall - RIIF	7,786,000	10,267,000	1,947,000	-8,320,000
UNI - Schindler Ed Center Renovation - RIIF	0	0	3,000,000	3,000,000
Innovation/Commerce of Research - RIIF	3,000,000	0	0	0
Total Regents Capital	\$ 43,086,000	\$ 41,767,000	\$ 117,547,000	\$ 75,780,000
<u>State Fair Authority Capital</u>				
State Fair Authority Capital				
Cultural Center Renovation - RIIF	\$ 250,000	\$ 0	\$ 0	\$ 0
Total State Fair Authority Capital	\$ 250,000	\$ 0	\$ 0	\$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
Transportation, Dept. of				
Transportation, Dept. of				
Recreational Trails Grants - RIF	\$ 3,000,000	\$ 3,000,000	\$ 2,500,000	\$ -500,000
Public Transit Infra Grants - RIF	1,500,000	1,500,000	1,500,000	0
Commercial Aviation Infra Grants - RIF	1,500,000	1,500,000	1,500,000	0
General Aviation Infra Grants - RIF	750,000	750,000	750,000	0
Railroad Revolving Loan & Grant - RIF	1,500,000	0	2,000,000	2,000,000
RUTF-Drivers' Licenses	3,876,000	3,876,000	3,876,000	0
RUTF-Operations	6,570,000	6,384,960	6,384,960	0
RUTF-Planning & Programming	458,000	414,000	414,000	0
RUTF-Motor Vehicle	33,921,000	33,921,000	33,921,000	0
RUTF-Performance and Technology	0	460,040	460,040	0
RUTF-DAS Personnel & Utility Services	228,000	215,000	235,125	20,125
RUTF-Unemployment Compensation	7,000	7,000	7,000	0
RUTF-Workers' Compensation	121,000	114,000	114,000	0
RUTF-Indirect Cost Recoveries	78,000	78,000	78,000	0
RUTF-Auditor Reimbursement	67,319	67,319	67,319	0
RUTF-County Treasurers Support	1,406,000	1,406,000	1,406,000	0
RUTF-Road/Weather Conditions Info	100,000	100,000	100,000	0
RUTF-Mississippi River Park. Comm.	40,000	40,000	40,000	0
PRF-Operations	40,607,023	39,225,906	39,225,906	0
PRF-Planning & Programming	8,697,095	7,865,454	7,865,454	0
PRF-Highway	232,672,498	232,031,295	232,234,295	203,000
PRF-Motor Vehicle	1,413,540	1,413,540	1,413,540	0
PRF-Performance and Technology	0	2,825,960	2,825,960	0
PRF-DAS Personnel & Utility Services	1,404,000	1,321,000	1,444,627	123,627
PRF-DOT Unemployment	138,000	138,000	138,000	0
PRF-DOT Workers' Compensation	2,889,000	2,743,000	2,743,000	0
PRF-Garage Fuel & Waste Mgmt.	800,000	800,000	800,000	0
PRF-Indirect Cost Recoveries	572,000	572,000	572,000	0
PRF-Auditor Reimbursement	415,181	415,181	415,181	0
PRF-Transportation Maps	80,667	160,000	242,000	82,000
PRF-Inventory & Equip.	5,366,000	5,366,000	5,366,000	0
PRF-Field Facility Deferred Maint.	1,000,000	1,500,000	1,700,000	200,000
Total Transportation, Dept. of	\$ 351,177,323	\$ 350,210,655	\$ 352,339,407	\$ 2,128,752

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Transportation Capitals</u>				
Transportation Capital				
RUTF-Scale/MVD Facilities Maint.	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0
RUTF-Scale Replacement	350,000	280,000	0	-280,000
PRF-Utility Improvements	400,000	400,000	400,000	0
PRF-Garage Roofing Projects	200,000	500,000	500,000	0
PRF-HVAC Improvements	200,000	500,000	700,000	200,000
PRF-Waste Water Treatment	1,000,000	1,000,000	1,000,000	0
PRF-New Hampton Garage	5,200,000	0	0	0
PRF-Mason City Combined Facility	0	6,500,000	0	-6,500,000
PRF-Des Moines North Garage	0	0	6,353,000	6,353,000
PRF-Traffic Operations Center	0	0	730,000	730,000
Total Transportation Capitals	\$ 7,550,000	\$ 9,380,000	\$ 9,883,000	\$ 503,000
<u>Treasurer of State</u>				
Treasurer of State				
Watershed Improvement Fund - RIIF	\$ 1,000,000	\$ 0	\$ 0	\$ 0
County Fair Improvements - RIIF	1,060,000	1,060,000	1,060,000	0
Total Treasurer of State	\$ 2,060,000	\$ 1,060,000	\$ 1,060,000	\$ 0
<u>Veterans Affairs, Dept. of</u>				
Veterans Affairs, Department of				
DVA Fire/Energy/ADA Improvements - RIIF	\$ 0	\$ 250,000	\$ 0	\$ -250,000
Total Veterans Affairs, Dept. of	\$ 0	\$ 250,000	\$ 0	\$ -250,000
<u>Veterans Affairs Capitals</u>				
Veterans Affairs Capital				
IVH Generator Emissions and Trans Bldg - RIIF	\$ 975,919	\$ 0	\$ 0	\$ 0
Total Veterans Affairs Capitals	\$ 975,919	\$ 0	\$ 0	\$ 0
Total Transportation, Infrastructure, and Capitals	\$ 551,528,837	\$ 513,579,274	\$ 607,869,271	\$ 94,289,997

Unassigned Standings

Other Funds

	Actual FY 2013 <u>(1)</u>	Estimated FY 2014 <u>(2)</u>	Dept Request FY 2015 <u>(3)</u>	FY 2015 vs FY 2014 <u>(4)</u>
<u>Economic Development Authority</u>				
Economic Development Authority				
Endow Iowa Admin - County Endw Fund	\$ 70,000	\$ 70,000	\$ 70,000	\$ 0
Total Economic Development Authority	\$ 70,000	\$ 70,000	\$ 70,000	\$ 0
<u>Executive Council</u>				
Executive Council				
Performance of Duty - EEF	\$ 26,150,370	\$ 35,615,530	\$ 34,516,949	\$ -1,098,581
Total Executive Council	\$ 26,150,370	\$ 35,615,530	\$ 34,516,949	\$ -1,098,581
<u>Management, Dept. of</u>				
Management, Dept. of				
Environment First Fund - RIIF	\$ 35,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0
Technology Reinvestment Fund - RIIF	0	14,310,000	0	-14,310,000
Transfer from MSSF to RIIF	1,000,000	0	0	0
Transfer from EEF to RIIF	20,000,000	0	0	0
Total Management, Dept. of	\$ 56,000,000	\$ 56,310,000	\$ 42,000,000	\$ -14,310,000
<u>Regents, Board of</u>				
Regents, Board of				
ISU-Midwest Grape & Wine Industry-WGTF	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
Total Regents, Board of	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
<u>Transportation, Dept. of</u>				
Transportation, Dept. of				
RUTF-Personal Delivery of Services	\$ 225,000	\$ 225,000	\$ 225,000	\$ 0
RUTF-County Treasurer Equipment Standing	650,000	650,000	650,000	0
Total Transportation, Dept. of	\$ 875,000	\$ 875,000	\$ 875,000	\$ 0
Total Unassigned Standings	\$ 83,345,370	\$ 93,120,530	\$ 77,711,949	\$ -15,408,581

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 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 2015 Built-in and Anticipated Expenditure Estimates

For FY 2015, the LSA is projecting \$271.7 million in total built-in and anticipated expenditure increases. The FY 2015 projection includes: \$224.3 million in General Fund built-in increases and \$47.4 million in anticipated expenditure increases. The following tables provide an itemized list of the FY 2015 estimates. Additional detail for each of the estimates is also provided. These estimates will likely change between now and January 2014. The LSA will continue to monitor the estimated changes to State programs throughout the 2014 Legislative Session to refine the impact on the FY 2015 budget.

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State of Iowa		
FY 2015 General Fund Built-in and Anticipated Expenditures		
(Dollars in Millions)		
Built-in Expenditures	LSA Estimate	Percent of Total
1. Human Services - Medical Assistance	\$ 139.1	51.2%
2. Education - Education Reform (non-School Aid)	60.0	22.1%
3. Human Services - hawk-i	18.0	6.6%
4. Education - K-12 School Foundation Aid	5.9	2.2%
5. College Aid - College Work Study Standing	2.8	1.0%
6. College Aid - Iowa Tuition Grant (for profit) Standing	-0.5	-0.2%
7. College Aid - Iowa Tuition Grant (nonprofit) Standing	-1.0	-0.4%
Subtotal	\$ 224.3	82.6%
Anticipated Expenditure		
8. State Employee Salary Adjustment	\$ 33.7	12.4%
9. Corrections - Staff Additional Prison Beds at Mitchellville	9.2	3.4%
10. Corrections - Staff Additional Prison Beds at Ft. Madison	3.7	1.4%
11. Public Safety - Peace Officer Retirement	0.9	0.3%
12. Human Services - Civil Commitment Unit for Sex Offenders	0.5	0.2%
13. Corrections – Elimination of One-time Costs	-0.6	-0.2%
Subtotal	\$ 47.4	17.4%
TOTAL PROJECTED EXPENDITURE CHANGES	\$ 271.7	100.0%

FY 2015 ESTIMATED GENERAL FUND EXPENDITURES

Built-in Increases and Decreases

(Dollars in Millions)

Programs/Appropriation (1)	Description of Programs (2)	Factors (3)	FY 15 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>	<ul style="list-style-type: none"> • An increase of \$80.7 million to offset the decline in the FMAP rate. • An increase of \$34.0 million to replace the previous year’s estimated shortfall. • An increase of \$26.5 million due to various revenue changes, including replacing one-time funds. • An increase of \$22.2 million to due to the “woodwork effect” from the federal Affordable Care Act. • An increase of \$21.9 million to fund various increases in utilization and enrollment and other Program changes. • A decrease of \$8.9 million due the reversion of funds the Governor vetoed. • A decrease of \$9.1 million due to savings from the implementation of Health Homes. • A decrease of \$11.9 due to an elimination of a transfer to the IowaCare Program. • A decrease of \$16.3 million due to annualization of enrollment savings related to changes in enrollment categories. 	<p>\$139.1</p>

Built-in Increases and Decreases

(Dollars in Millions)

Programs/Appropriation (1)	Description of Programs (2)	Factors (3)	FY 15 Change (4)
2. Education – Education Reform (Non-School Aid)	<p>House File 215 (Education Reform Appropriations Act), passed during the 2013 Legislative Session, created two new allocations, intended to begin in FY 2015 under the Student Achievement/Teacher Quality (SATQ) General Fund appropriation. The SATQ appropriation is appropriated through the Education Appropriations Subcommittee.</p>	<p>The first new allocation under the SATQ appropriation is for teacher leadership supplemental aid. The \$50.0 million allocation in FY 2015, FY 2016, and FY 2017 is for payments to school districts to implement career paths, leadership roles, and a compensation framework for teachers.</p> <p>The second allocation under the SATQ appropriation is the high-need school supplemental assistance. The State funding allows school districts to develop extended learning time programs, hire instructional support staff, provide additional professional development, or supplement the salary of teachers in schools identified as high-need schools by the Department of Education. The \$10.0 million allocation begins in FY 2015, and continues indefinitely.</p>	\$60.0

Built-in Increases and Decreases

(Dollars in Millions)

Programs/Appropriation (1)	Description of Programs (2)	Factors (3)	FY 15 Change (4)
<p>3. Human Services - hawk-i <i>Appropriation</i></p>	<p>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.</p>	<p>The increase include the following:</p> <ul style="list-style-type: none"> • An increase of \$3.8 million due to program growth. • An increase of \$3.0 million to replace one-time revenue from the hawk-i Trust Fund. • An increase of \$2.2 million to offset the decline in the FMAP rate. • An increase of \$9.0 million due to the “woodwork effect” and individuals shifting coverage to hawk-i in response to the federal Affordable Care Act. 	<p>\$18.0</p>
<p>4. Education – K-12 School Foundation Aid <i>Standing Unlimited Appropriation</i></p>	<p>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 State percent of growth for regular school aid and the State categorical supplements were set at 4.0% for FY 2015.</p>	<ul style="list-style-type: none"> • Enrollment projections totaling 478,129.5, which is an increase of 1,161.9 above the previous projected total. • An increase in statewide taxable valuations of 3.0%. • An increase in supplementary weightings of 10.6% for sharing provisions, and an increase to reflect the enactment of HF 472 (Share Operational Functions Supplementary Weightings Act) beginning in FY 2015. • An increase of 1.0% for special education weightings, and 7.0% for Limited English Proficiency (LEP) weightings. 	<p>\$5.9</p>

Built-in Increases and Decreases

(Dollars in Millions)

Programs/Appropriation (1)	Description of Programs (2)	Factors (3)	FY 15 Change (4)
5. College Aid - College Work Study Standing <i>Standing Limited Appropriation</i>	Iowa Code Section 261.85 provides a standing appropriation of \$2.8 million for the College Work Study Program. The Program provides funding to colleges and universities to supplement federal work-study funds. The State funding does not serve as a match for the federal funds.	<ul style="list-style-type: none"> • This Program was not funded in FY 2014. • The estimate returns the appropriation to the statutory level of \$2.8 million 	\$2.8
6. College Aid - Iowa Tuition Grant (for profit) Standing <i>Standing Limited Appropriation</i>	Iowa Code Section 261.25(2) provides a standing appropriation of \$2.0 million for tuition grants for students attending three for-profit accredited private institutions.	<ul style="list-style-type: none"> • For FY 2014, the standing appropriation was notwithstanding and \$2.5 million was appropriated. The estimate returns the appropriation to the statutory level of \$2.0 million. 	\$ -0.5
7. College Aid - Iowa Tuition Grant (nonprofit) Standing <i>Standing Limited Appropriation</i>	Iowa Code Section 261.25(1) provides a standing appropriation of \$45.5 million for tuition grants for students attending nonprofit accredited private institutions.	<ul style="list-style-type: none"> • For FY 2014, the standing appropriation was notwithstanding and \$46.5 million was appropriated in HF 604 (Education Appropriations Act). The estimate returns the appropriation to the statutory level of \$45.5 million. 	\$ -1.0

FY 2015 ESTIMATED GENERAL FUND EXPENDITURES

Anticipated Increases and Decreases

(Dollars in Millions)

Programs/Appropriation (1)	Description of Programs (2)	Factors (3)	FY 15 Change (4)
8. State Employee Salary Adjustment <i>Appropriation</i>	Estimated funding needs for State employee salary increases resulting from negotiated collective bargaining agreements.	<ul style="list-style-type: none"> The estimate includes \$9.0 million for Regents institutions and \$24.7 million for all other State agencies. The estimate includes estimated changes for annualization, merit increases within pay grades, across-the-board increases, and changes in the cost of benefits. 	\$33.7
9. Corrections - Staff Additional Prison Beds at Mitchellville <i>Appropriation</i>	The Department of Corrections (DOC) received a total of \$39.7 million over three fiscal years during the 2011 Legislative Session for the construction, demolition, and renovation of facilities at Mitchellville. Construction is planned for completion in the Spring of 2015.	<ul style="list-style-type: none"> The DOC estimates it will cost a total of \$14.5 million in FY 2014 and FY 2015 to open and operate all new buildings at Mitchellville. The DOC received \$5.3 million in FY 2014 for new beds at Mitchellville. The DOC estimates an additional \$9.2 million is needed to staff the long-term care, assisted living, and hospice units. The \$9.2 million estimate includes medical personnel, security staff, and treatment staff (counselors, social workers, chaplain, and workforce coordinators) designed to address women’s issues in order to reduce the recidivism rate. The DOC could continue to use existing space at Oakdale to meet the medical needs of women offenders. 	\$9.2

Anticipated Increases and Decreases

(Dollars in Millions)

Programs/Appropriation (1)	Description of Programs (2)	Factors (3)	FY 15 Change (4)
10. Corrections - Staff Additional Prison Beds at Ft. Madison <i>Appropriation</i>	In FY 2009, the State funded the construction of a new 800-bed prison in Fort Madison that will be operational in FY 2014.	<ul style="list-style-type: none"> The DOC estimates it will cost \$3.7 million to staff approximately 200 to 220 beds at the new Fort Madison prison in FY 2015. The funds are not currently in the Department budget. 	\$3.7
11. Public Safety - Peace Officer Retirement <i>Appropriation</i>	For FY 2015, the State contribution rate for the Peace Officer Retirement (POR) Fund will increase from 29.0% to 31.0%. These increases are funded through the Salary Adjustment Act. In years when there has been no salary adjustment appropriation, the Department has had to fund the cost increase within the operating budget. The increase is approximately \$900,000.	<ul style="list-style-type: none"> The POR System contribution rates are set in statute. Effective July 1, 2014 (FY 2015), the State contribution will be 31.0%, an increase of 2.0% compared to the previous year, and the member contribution rate will be 11.35%, an increase of 0.5% compared to the previous year. 	\$0.9
12. 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 and were found likely to reoffend in a separate civil trial.	<ul style="list-style-type: none"> The additional funds are needed to annualize the cost of 8 additional offenders in FY 2014 and 5 new offenders in FY 2015. The Department of Human Services may not deny a court-ordered admission to the facility. 	\$0.5
13. Corrections – Elimination of One-time Costs <i>Appropriation</i>	The FY 2014 DOC budget includes \$641,000 in one-time costs associated with opening new beds. These include: \$500,000 at Fort Madison associated with improvements to an 80-bed bunk house at the new prison; and \$141,000 for the Eighth Community-Based Corrections (CBC) at the Ottumwa facility.	<ul style="list-style-type: none"> The one-time funding currently in the FY 2014 Department budget will not be needed in FY 2015. 	\$ -0.6

Appendix C – Interim Committee Summary

Fiscal Staff: Mary Shipman

Analysis of Department Budget Requests

COMMITTEE NAME	CHARGE
Mental Health and Disability Services Redesign Fiscal Viability Study Committee	<p>CHARGE: Monitor the implementation of the mental health and disability services redesign and receive reports from stakeholder groups engaged in implementation of the redesign. The Study Committee shall propose a permanent approach for state, county, and regional financing of the redesign and identify potential cost savings and service improvements that may be realized by working with community-based corrections services and other programs and services that address common needs or populations. The Study Committee shall also study the provisions for implementing mental health and disability service Medicaid offset amounts and repayments by counties relating to the Iowa Health and Wellness Plan. The Study Committee shall consider the potential effects of the repayment provisions on the ability of the mental health and disability service regions to adequately fund the initial core services and additional core services and to make recommendations to address funding insufficiencies. The Committee met on October 22, 2013, and scheduled a second meeting on December 17, 2013.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committeeDocs.aspx?GA=85&CID=849</p>
Elder Abuse Prevention and Intervention Study Committee	<p>CHARGE: Monitor the progress of, and provide direction to, the Task Force on Elder Abuse Prevention and Intervention created pursuant to 2012 Iowa Acts, chapter 1056, and continued pursuant to 2013 Iowa Acts, SF 446, §50. The Study Committee shall review the task force progress report and approve the final report of the task force and shall submit the committee recommendations and a final report to the General Assembly following completion of the committee work. The Committee met on November 14, 2013.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=85&CID=923</p>
Medical Malpractice Study Committee	<p>CHARGE: Study current standards and potential options for the submission of certificate-of-merit affidavits by plaintiffs and defendants in medical malpractice actions and limitations on the number of expert witnesses that may be called by both plaintiffs and defendants involving health care providers. No meeting scheduled.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=85&CID=924</p>
All-terrain and Off-road Utility Vehicle Study Committee	<p>CHARGE: Collect information from stakeholders and make recommendations to the General Assembly Concerning the use of all-terrain and off-road utility vehicles. The Committee met October 28, 2013.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=85&CID=925</p>
Iowa Rivers and Waterways Study Committee	<p>CHARGE: Consult with interested parties in considering options for restoring the quality of Iowa’s rivers and waterways. Interested parties may include engineers, local watershed partnerships, persons who farm near rivers and waterways, anglers, boaters, and other interested parties. Develop recommendations for an initial plan to prioritize river and waterway projects and provide defined goals and measurable improvements. Meeting scheduled December 10, 2013.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?CID=926</p>

Administrative Costs in Higher Education Study Committee	<p>CHARGE: Examine administrative costs at higher education institutions and the impact of these costs on Iowa students and their families. The Committee shall compare the growth in administrative costs and instructional costs at Regents institutions, community colleges, private colleges and for-profit colleges. The Committee shall identify fragmentation, overlap, or duplication of administrative services on a campus-wide and system-wide basis, and look for ways to reduce the financial impact on students and their families. The Committee shall also examine the manner in which fee rates charged to students are established.</p> <p>The Committee met on November 5, 2013 Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=85&CID=927</p>
Iowa Skilled Worker and Job Creation Fund Study Committee	<p>CHARGE: Examine the planning and implementation of programs and appropriations made from the Iowa Skilled Worker and Job Creation Fund. The Committee shall hear from relevant agencies that are charged with running each program and fund. The Committee shall examine the goals of each agency with special emphasis on current Iowa Code language and legislation approved during the 2013 Legislative Session pertaining to metrics, reporting, and goals. All recommendations from the Committee shall be reported to the Economic Development and Education Appropriations subcommittees. The Committee met on October 19, 2013.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=85&CID=928</p>
Emergency Medical Services Study Committee	<p>CHARGE: Research the current status of Iowa’s emergency medical services (EMS) and make recommendations to ensure the future availability of EMS statewide. Consult with stakeholders in conducting the study. The Committee met October 6, 2013.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=85&CID=929</p>
Stray Electric Current and Agriculture Study Committee	<p>CHARGE: Study the issues associated with claims that stray electric current or voltage is affecting dairy cattle milk production. Work with stakeholders in considering options to address the issues and make recommendations to resolve the issues. The Committee met October 28, 2013.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=85&CID=930</p>

Integrated Health Care Models and Multi-payer Delivery Systems Study Committee	<p>CHARGE: Review and make recommendations for the formation and operation of integrated care models in Iowa; review integrated care models adopted in other states that integrate both clinical services and nonclinical community and social supports utilizing patient-centered medical homes and community care teams; recommend the best means of incorporating into integrated care models nonprofit and public providers that care for vulnerable populations; review and make recommendations regarding development and implementation of a statewide medical home infrastructure to act as the foundation for integrated care models; review opportunities under the federal Affordable Care Act for development of integrated care models; address consumer protection, governance, performance standards, data reporting, health information exchange, patient attribution, and regulation issues relative to integrated care models; and perform other duties specified in the legislation. In addition serve as a legislative advisory council on multipayer health care delivery systems to guide the development by the Department of Human Services of Iowa design model and implementation plan for the State Innovation Models Initiative Grant awarded by the Centers for Medicare and Medicaid of the United States Department of Health and Human Services. The Study Committee may request that legislative leaders authorize supplementing the Study Committee membership to ensure there is a comprehensive review process and adequate stakeholder participation.</p> <p>The Committee met on November 19, 2013.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=85&CID=922</p>
Legislative Fiscal Committee	<p>CHARGE: Direct the administration of performance audits and visitations. Study the operation of state government and make recommendations regarding reorganization to the General Assembly. Conduct studies as assigned by the Legislative Council. (Iowa Code §§2.45(2), 2.46)</p> <p>The Committee met on September 12, 2013, November 7, 2013, and December 12, 2013.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=85&CID=46</p>
State Government Efficiency Review Committee	<p>CHARGE: 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.</p> <p>The Committee met on October 9, 2013.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=85&CID=46</p>
Public Retirement Systems Committee	<p>CHARGE: In accordance with Iowa Code §97D.4, review and evaluate all public retirement systems in place in Iowa, including the Iowa Public Employees' Retirement System (IPERS), the Municipal Fire and Police Retirement System of Iowa (Iowa Code chapter 411), the Department of Public Safety Peace Officers' Retirement System (PORS), and the Judicial Retirement System.</p> <p>The Committee met on October 23, 2013, and December 11, 2013.</p> <p>Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=85&CID=57</p>

Legislative Tax Expenditure Committee	CHARGE: The Committee is created as a permanent body under the Legislative Council. 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 first scheduled review was held in 2011. The second scheduled review, in 2013, the Committee will review the child and dependent care and early childhood development tax credits, the endow Iowa tax credits, the redevelopment tax credits under Iowa Code §15.293A, the disaster recovery housing tax credits, and property tax revenue divisions for urban renewal areas. (Iowa Code §2.48) The Committee met on December 4, 2013. Website: https://www.legis.iowa.gov/Schedules/committee.aspx?GA=85&CID=511
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Staff Contact: Mary Shipman (515-281-4617) mary.shipman@legis.iowa.gov

Appendix D - Fiscal Services Division Interim Publications

Fiscal Staff: Mary Shipman

Analysis of Department Budget Requests

Issue Reviews:

Overview of Iowa Public Pension Systems	12/6/2013
State of Iowa General Fund Budget Projection	12/6/2013
Leopold Center for Sustainable Agriculture	11/14/2013
Federal Funds Reduction for Criminal Intelligence Information	10/17/2013
Peace Officers Retirement, Accident, and Disability System and Municipal Fire and Police Retirement System	9/30/2013
Iowa Battle Flag Collection	9/5/2013

Fiscal Topics:

Department of Public Health: Iowa Statewide Poison Control Center	11/21/2013
Tax Increment Financing - Sales Tax	11/20/2013
Resource Enhancement and Protection Fund	11/12/2013
Cigarette and Tobacco Tax Revenue	11/5/2013
Railroad Revolving Loan and Grant Program	11/5/2013
Electronic Document Management System (EDMS)	11/4/2013
Glossary of Actuarial Terms	10/23/2013
Peace Officers Retirement System - Escalation of Benefits	10/21/2013
School District Reorganization Incentives	10/14/2013
Department of Public Safety Academy	9/13/2013
Alcoholic Beverage Control	9/10/2013
FY 2013 State Gaming Revenues	9/9/2013
Postsecondary School Registration in Iowa	9/9/2013
2013 Performance of Duty	9/5/2013
IPERS Retirement Dividend Payments	9/5/2013
Crime Victim Compensation Program	8/29/2013
Iowa's Victim Information and Notification Everyday System	8/29/2013
Crime Victim Assistance Division	8/29/2013

Department of Public Safety - Temporary Incapacity for Peace Officers	8/27/2013
Jury Trials	8/14/2013
School District Cash Reserve Levy	8/14/2013
School Aid - Additional Levy Components	8/13/2013
Judgeships	8/8/2013
Board of Regents: State Funding	8/7/2013
Community College Revenue	8/7/2013
Community College Property Tax Revenue	8/7/2013
Judicial Retirement System	7/29/2013
411 System Deferred Retirement Option Plan	7/26/2013
Department of Public Safety - Peace Officer Sick Leave Benefits	7/25/2013

Budget Unit Fiscal Topics:

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

Budget Unit: Early Head Start Projects	11/22/2013
Budget Unit: Iowa Reading Research Center	11/22/2013
Budget Unit: Successful Progression for Early Readers	11/22/2013
Budget Unit: Department for the Blind	11/22/2013
Budget Unit: Vocational Rehabilitation	11/21/2013
Budget Unit: State Supplementary Assistance	11/21/2013
Budget Unit: Child Support Recovery Unit	11/21/2013
Budget Unit: Elevator Safety Fund	11/19/2013
Budget Unit: Boiler Safety Fund	11/19/2013
Budget Unit: Division of Criminal Investigation Criminal History Data Check Prepayment Fund	11/18/2013
Budget Unit: DPH - Community Capacity - Iowa Donor Registry	11/8/2013
Budget Unit: Criminalistics Laboratory	11/8/2013
Budget Unit: Regents Resource Centers	11/5/2013
Budget Unit: Infrastructure Budget - Iowa National Guard Statewide Modernization Readiness Centers	11/5/2013
Budget Unit: Mortgage Servicing Settlement Fund	11/5/2013
Budget Unit: DPH - Chronic Conditions - PKU Assistance	11/4/2013
Budget Unit: DPH - Community Capacity - Iowa FIND Project	11/4/2013

Budget Unit: DPH - Community Capacity - Governor's Wellness Council	11/4/2013
Budget Unit: DPH - Community Capacity - Reach Out and Read	11/4/2013
Budget Unit: DPH - Community Capacity - Psychology Postdoctoral Internship Program	11/4/2013
Budget Unit: DPH - Chronic Conditions - AIDS Drug Assistance Program (ADAP)	11/4/2013
Budget Unit: Water Quantity Program	9/24/2013
Budget Unit: Medical Contracts	9/23/2013
Budget Unit: Woodward Resource Center	9/23/2013
Budget Unit: Glenwood Resource Center	9/23/2013
Budget Unit: Executive Council - Court Costs	9/13/2013
Budget Unit: Adult Correctional Institutions	9/11/2013
Budget Unit: Iowa School for the Deaf	9/10/2013
Budget Unit: Iowa Braille and Sightsaving School	9/10/2013
Budget Unit: Victim Assistance Grants	9/10/2013
Budget Unit: Community College General Aid	9/10/2013
Budget Unit: Gaming Enforcement Revolving Fund	9/10/2013
Budget Unit: State Appeal Board	9/9/2013
Budget Unit: Battle Flag Stabilization	9/9/2013
Budget Unit: Infrastructure Budget - Community Colleges Major Maintenance and General Infrastructure	9/6/2013
Budget Unit: Transportation Budget - Asset Forfeiture Program	9/5/2013
Budget Unit: Professional Licensing Bureau	9/5/2013
Budget Unit: Iowa Utilities Board	9/5/2013
Budget Unit: Governor's Office of Drug Control Policy	9/5/2013
Budget Unit: Department of Administrative Services - Terrace Hill Operations	9/5/2013
Budget Unit: Iowa Public Information Board	9/5/2013
Budget Unit: Victim Compensation Fund	8/28/2013
Budget Unit: Department of Administrative Services - Utilities	8/26/2013
Budget Unit: Regional Telecommunications Councils	8/26/2013
Budget Unit: Banking Division - Department of Commerce	8/26/2013
Budget Unit: Credit Union Division - Department of Commerce	8/26/2013
Budget Unit: Farm Management Demonstration	8/26/2013
Budget Unit: Insurance Division - Department of Commerce	8/26/2013

Budget Unit: Veterans Trust Fund	8/23/2013
Budget Unit: Soil and Water Conservation - Administration	8/23/2013
Budget Unit: Soil Conservation Revolving Loan Fund	8/23/2013
Budget Unit: Native Horse and Dog Program - Unclaimed Winnings	8/23/2013
Budget Unit: Motor Fuel Inspection	8/23/2013
Budget Unit: Grain Indemnity Fund	8/23/2013
Budget Unit: Iowa Veterans Cemetery	8/22/2013
Budget Unit: Transportation Budget - Unemployment Compensation	8/21/2013
Budget Unit: Transportation Budget - Performance and Technology Division	8/21/2013
Budget Unit: Transportation Budget - Mason City Combined Facility	8/21/2013
Budget Unit: Transportation Budget - Garage Roofing Projects	8/21/2013
Budget Unit: Transportation Budget - Inventory and Equipment	8/21/2013
Budget Unit: Transportation Budget - Garage Fuel and Waste Management	8/21/2013
Budget Unit: Transportation Budget - Des Moines North Garage	8/21/2013
Budget Unit: Transportation Budget - Operations Division	8/20/2013
Budget Unit: Transportation Budget - Workers' Compensation	8/20/2013
Budget Unit: Community-Based Corrections	8/20/2013
Budget Unit: Cigarette Fire Safety Fund	8/20/2013
Budget Unit: Office of the State Public Defender	8/20/2013
Budget Unit: Indigent Defense Fund	8/20/2013
Budget Unit: Infrastructure Budget - Water Trails and Low Head Dam Mitigation Program	8/20/2013
Budget Unit: Infrastructure Budget - State Housing Trust Fund	8/19/2013
Budget Unit: Infrastructure Budget - Public Transit Infrastructure Grant Program	8/19/2013
Budget Unit: Board of Parole	8/14/2013
Budget Unit: Abandoned Vehicles	8/14/2013
Budget Unit: Department of Homeland Security and Emergency Management	8/14/2013
Budget Unit: Electrician and Installers Licensing and Inspection Fund	8/14/2013
Budget Unit: Forestry Health Management	8/12/2013
Budget Unit: Local Food and Farm	8/12/2013
Budget Unit: Water Quality Monitoring	8/12/2013

Budget Unit: Milk Inspections	8/12/2013
Budget Unit: Loess Hills Development and Conservation Authority	8/12/2013
Budget Unit: State Park Operations and Maintenance	8/12/2013
Budget Unit: Groundwater Protection Fund Appropriation	8/12/2013
Budget Unit: Infrastructure Budget - Regional Sports Authorities	8/7/2013
Budget Unit: Infrastructure Budget - Iowa Communications Network Equipment Replacement	8/7/2013
Budget Unit: Infrastructure Budget - State Recreational Trails Program	8/7/2013
Budget Unit: Volunteers and Keepers of the Land Program	8/7/2013
Budget Unit: Geographic Information System for Watershed Program	8/7/2013
Budget Unit: Keep Iowa Beautiful Initiative	8/7/2013
Budget Unit: National Pollutant Discharge Elimination System Permit Program	8/7/2013
Budget Unit: Geological and Water Survey	8/7/2013
Budget Unit: College Student Aid Commission	7/29/2013
Budget Unit: Vocational-Technical Tuition Grant	7/29/2013
Budget Unit: Tuition Grant Program	7/29/2013
Budget Unit: Barber and Cosmetology Tuition Grant Program	7/29/2013
Budget Unit: National Guard Educational Assistance Program	7/29/2013
Budget Unit: Teacher Shortage Loan Forgiveness Program	7/29/2013
Budget Unit: Registered Nurse and Nurse Educator Loan Forgiveness Program	7/29/2013
Budget Unit: All Iowa Opportunity Scholarship Program	7/29/2013
Budget Unit: Skilled Workforce Shortage Grant Program	7/29/2013
Budget Unit: Health Care Professional Recruitment	7/29/2013
Budget Unit: All Iowa Opportunity Foster Care Grant Program	7/29/2013
Budget Unit: Iowa Grants	7/29/2013
Budget Unit: Floodplain Management	7/25/2013
Budget Unit: Air Quality Monitoring - Ambient	7/25/2013
Budget Unit: Rural Nurse Practitioner and Physician Assistant Loan Repayment Program	7/23/2013
Budget Unit: Rural Primary Care Loan Repayment Program	7/23/2013
Budget Unit: College Work Study	7/23/2013
Budget Unit: Transportation Budget - Service Fees Paid to the Department of Administrative Services	7/23/2013
Budget Unit: Transportation Budget - Indirect Cost Recoveries to the General Fund	7/23/2013

Audio Fiscal Topics (podcasts):

October 2013	Fish and Wildlife Trust Fund	Interview by Adam Broich with Chuck Corell, Division Administrator for the Conservation and Recreation Division, of the Department of Natural Resources regarding the Fish and Wildlife Trust Fund including the Fund history, revenues, and expenditures.
October 2013	State and Federally Declared Disasters	Interview by Jennifer Acton with John Benson, Communications Bureau Chief, for the Department of Homeland Security and Emergency Management regarding the differences between a state and federally declared disaster and the Department of Homeland Security and Emergency Management’s role in mitigating the disaster.
September 2013	Iowa Correctional Institution for Women at Mitchellville	Interview by Beth Lenstra with Patti Wachtendorf, Warden of the Iowa Correctional Institution for Women at Mitchellville, regarding Patti’s career in corrections, the gender-specific treatment programs for women at Mitchellville, and the new construction taking place at Mitchellville.
September 2013	7th Judicial District Department of Correctional Services, Community-Based Corrections (CBC)	Interview by Beth Lenstra with Jim Wayne, Director of the 7th Judicial District, Department of Correctional Services Community-Based Corrections (CBC), regarding Jim’s career in corrections, the history of the CBC, CBC treatment programs, and budget issues.
August 2013	Iowa College Student Aid Commission	Interview by Robin Madison with Heather Doe, Associate Director for the Iowa College Student Aid Commission, regarding Commission programs that help prepare elementary, middle school, and high school students for college and careers.
August 2013	Department of Natural Resources Happy and Healthy Outdoors Program	Interview by Deb Kozel with Michelle Wilson, Outdoor Recreation Coordinator with the DNR, regarding the Happy and Healthy Outdoors Program sponsored by the DNR.
August 2013	Iowa Ethics and Campaign Finance Board	Interview by Dwayne Ferguson with Megan Tooker, Executive Director and Legal Counsel for the Iowa Ethics and Campaign Finance Disclosure Board, regarding the responsibilities of the Board and staff, the enforcement of campaign and ethics laws, and important current and upcoming issues for the Board.
January 2013	Iowa Medicaid	Interview by Jess Benson with Jennifer Vermeer, Iowa Medicaid Director, regarding the basics of Medicaid including who is eligible, how the program is operated, and what drives the expenditures.
January 2013	Fiscal Services Division	Interview by Mary Shipman with Holly Lyons, Director of the Fiscal Services Division of the Legislative Services Agency, regarding the background of the Fiscal Services Division, the major roles the Division has in the legislative process, and the history of the Division.

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PUBLIC RETIREMENT SYSTEMS

Retirement Systems

The public retirement systems in Iowa include:

- **Iowa Public Employees’ Retirement System – IPERS:** Membership includes employees and retirees of State, county, and city governments; other political subdivisions or agencies; and school districts and Area Education Agencies (AEAs). There are two Special Service groups within IPERS including:
 - **Sheriffs and Deputy Sheriffs.**
 - **Protection Occupations** – Membership includes airport safety officers; conservation peace officers; city marshals, fire fighters, police officers, and fire prevention inspectors not under the Municipal Fire and Police Retirement System of Iowa (MFPRSI); correctional officers; Department of Transportation (DOT) peace officers; county jailers; military installation officers; emergency medical care providers; and county attorney special investigators.
- **Judicial Retirement System:** Membership includes active Judges, Senior Judges, retired Senior Judges, retired Judges, beneficiaries of deceased Judges, and inactive Judges with contributions remaining in the system.
- **Department of Public Safety Peace Officers’ Retirement, Accident, and Disability System – PORS:** Membership includes uniformed, sworn officers of the Department of Public Safety including the State Patrol, Division of Criminal Investigation (DCI) officers, drug enforcement officers, arson investigators, and fire prevention inspectors.
- **Municipal Fire and Police Retirement System of Iowa – MFPRSI or 411:** The membership includes active and retired police officers and fire fighters in cities with a population of 8,000 or more in 1980 and other cities that voluntarily established a civil service commission.

Types of Plans

The IPERS, Judicial Retirement, PORS, and MFPRSI are “defined benefit plans,” meaning the person’s retirement benefit is based on a benefit formula prescribed by contract or statute. The contribution rates for the Judicial Retirement System are set by Iowa Code section [602.9104](#), and the contribution rates for the PORS are in Iowa Code section [97A.8](#) and are set through FY 2017. The required contribution rates for IPERS Regular Membership, Protection Occupation, and Sheriffs and Deputies, are calculated pursuant to Iowa Code section [97B.11](#) and are based on the most recent actuarial valuation of the System. However, the contribution rates for IPERS Regular Membership cannot vary by more than one percentage point from the previous year. The MFPRSI contribution rates are calculated pursuant to Iowa Code [section 411.8](#) based on an actuarial valuation of the System.

Wages covered by the IPERS and Judicial Retirement systems, as defined by the Internal Revenue Code, are subject to Social Security taxation up to the maximum established annually by the Social Security Administration. Earnings covered by the PORS and MFPRSI systems are not. The Old-Age, Survivors, and Disability Insurance (OASDI), commonly referred to as Social Security, is funded through dedicated payroll taxes referred to as the Federal Insurance Contributions Act (FICA).

The OASDI tax rate for wages paid is set by federal statute at 6.20% of gross compensation to be paid by both the employees and employers, up to a limit of \$117,000 for 2014. The Medicare Tax is an additional 1.45% of wages for both employee and employer up to \$200,000. Except for a temporary 2.00% cut in the employee portion of the OASDI tax rate, which took effect in 2011 and ended in January 2013, the tax rates have **been in place** since 1990. Effective for tax years beginning after 2012, an additional 0.90% Medicare (hospital insurance, or HI) Tax applies to individuals receiving wages with respect to employment in excess of \$200,000 (\$250,000 for married couples filing jointly and \$125,000 for married couples filing separately). The tax is in addition to the regular Medicare rate of 1.45% on wages for employees. The tax only applies to the employee portion of the Medicare Tax. The employer Medicare Tax rate remains at 1.45%, and the employer and employee OASDI Tax remains at 6.20% on the first \$117,000 of wages.

Other Retirement Plan Options

- **Teachers’ Insurance and Annuity Association – College Retirement Equities Fund – TIAA-CREF:** The membership includes approximately 24,000 active members that are university, Board of Regents, and some community college employees. The TIAA-CREF is a “defined contribution plan,” meaning moneys are contributed to an individual account for each participant; the moneys contributed, plus any investment earnings, determine the retirement benefit made available to the participant upon retirement. Retirees of TIAA-CREF receive Social Security benefits. The contribution rates used by the universities for TIAA-CREF are 5.00% employee and 10.00% employer.
- **Deferred Compensation Program (457/401a):** This is a voluntary defined contribution retirement savings program for employees of the State of Iowa and other participating government employers. The program is designed to supplement pension and Social Security benefits at retirement. State of Iowa employees receive a dollar-for-dollar match on the first \$75 of monthly contributions. Contributions are made pretax through payroll deductions, and investment earnings are tax-deferred.
- **Tax Sheltered Annuity (403b):** This is a voluntary retirement savings program for employees of educational and education-related institutions. This savings program is designed to supplement pension and Social Security benefits at retirement. Contributions are made pretax through salary reductions, and investment earnings are tax-deferred.

Public Retirement Systems Committee

The Public Retirement Systems Committee is a 10-member statutory legislative committee required to examine and make recommendations to the Iowa General Assembly concerning public retirement systems in Iowa. Iowa Code section [97D.4\(3\)](#) establishes the duties of the Committee. The General Assembly addresses retirement system issues during the second year of each biennium and as needed. Interested parties make recommendations for the General Assembly to consider.

Retirement Systems

	Judicial	PORS	411 System	IPERS		
				Regular Membership	Sheriffs and Deputies	Protection Occupation
FY 2014 Total Contribution Rate	39.95%	39.85%	39.52%	14.88%	19.76%	16.90%
Employee	9.35%	10.85%	9.40%	5.95%	9.88%	6.76%
Employer	30.60%	29.00%	30.12%	8.93%	9.88%	10.14%
FY 2015 Total Contribution Rate	39.95%	42.35%	39.81%	14.88%	19.76%	16.90%
Employee	9.35%	11.35%	9.40%	5.95%	9.88%	6.76%
Employer	30.60%	31.00%	30.41%	8.93%	9.88%	10.14%
June 30, 2013, Valuation Factors						
Actuarial Accrued Liability	\$178.7 million	\$498.5 million	\$2,518.2 million	\$30,498.3 million		
Actuarial Value of Assets	\$127.4 million	\$319.4 million	\$1,860.9 million	\$24,711.1 million		
Unfunded Accrued Liability	\$51.4 million	\$179.0 million	\$657.3 million	\$5,787.2 million		
2012 Funded Ratio	68.90%	61.00%	73.73%	79.91%		
2013 Funded Ratio	71.30%	66.20%	73.90%	81.02%		
2012 Market Rate of Return	-1.70%	-2.50%	0.33%	3.73%		
2013 Market Rate of Return	15.20%	15.50%	12.84%	10.12%		
Coverage						
Total Members	400	1,154	8,043	342,652		
Active Members	202	599	3,866	156,679	1,527	6,889
Active Member Average Age	56.47	41.2	40.8	46.3	42.1	42.4
Years of Service	11.2	15.9	13.5	11.6	14.7	10.9
Average Annual Wage	\$ 139,992	\$ 73,430	\$ 66,846	\$ 38,676	\$ 58,339	\$ 42,721

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The State completed negotiations with unions representing State employees for salaries and benefits for FY 2014 and FY 2014 in March of 2013. Iowa Code Chapter 20 establishes the framework and timeline for the bargaining process. The basic deadlines are:

- August through September – Unions request bargaining.
- November through December – Unions and the State present initial proposals.
- January through March – Negotiation sessions occur. This may result in the appointment of a mediator, fact finding, and binding arbitration.
- March 15 – Deadline for impasse procedure and filing of neutral’s award if required.

FY 2014 Salary Expenditures

The General Assembly did not appropriate additional funds for salary expenditures for FY 2014. State agencies must use existing funds to pay the cost of salaries, including the cost to fund negotiated contracts with various bargaining units, and increases for noncontract employees.

FY 2015 Estimated Increased Salary Expenditures

The estimated total to fund salary increases for FY 2015 is \$33.7 million from the General Fund. The estimate includes \$9.0 million for the Board of Regents. The Departments’ FY 2015 requests do not include an overall single request for salary adjustment appropriations. Individual agencies have made some requests for additional funding to cover the increased cost of salaries.

The following is a summary of the unions’ bargaining unit agreements for FY 2014 and FY 2015. The information contains only a summary of the major points. Copies of the agreements are available from the Fiscal Services Division (FSD) of the Legislative Services Agency (LSA) upon request. Since collective bargaining agreements cover two years, there will be no collective bargaining negotiations during the 2014 Legislative Session.

FY 2014 AND FY 2015 COLLECTIVE BARGAINING UNIT AGREEMENTS

American Federation of State, County, and Municipal Employees (AFSCME) - General Government and Community Based Corrections (CBC)

Wages:

- No across-the-board pay increase for either year (agreement).
- Step increases that average 4.5% for eligible employees in both years (agreement).

Benefits: No change in health insurance benefits in either year (arbitration).

Iowa United Professionals (IUP) and United Electrical Workers (UE), Science Unit and Professional Social Services Unit**Wages:**

- No across-the-board pay increase for either year (agreement).
- Step increases that average 4.5% for eligible employees in both years (agreement).

Benefits: No change in health insurance benefits in either year (arbitration).

State Police Officers Council (SPOC)**Wages:**

- No across-the-board pay increase.
- Provides additional payments each pay period, beginning July 1, 2013, through December 31, 2013, equal to 1.00% of the employees ending FY 2013 bi-weekly base pay. An additional 1.00% of the employees July 1, 2013, bi-weekly base pay will be added to this amount beginning January 1, 2014 (FY 2014).
- Provides additional payments each pay period, beginning July 1, 2014, through December 31, 2014, equal to 1.00% of the employees ending FY 2014 bi-weekly base pay, not including the additional payments that are to be made in FY 2014. An additional 1.00% of the employees July 1, 2014, bi-weekly base pay will be added to this amount beginning January 1, 2015 (FY 2015).
- Maintains step increases of 3.50% for eligible employees during FY 2014 and FY 2015.
- Provides an additional 1.00% step increase for eligible employees during FY 2014 and FY 2015 for employees that receive an overall rating of “meets expectations,” “satisfactory,” or above.

Benefits:

- Eliminates the requirement that an agency lay-off all nonpermanent employees, within the lay-off unit and classification, before the lay-off of permanent employees.
- Permits State Troopers to bank up to 80 hours of Compensatory Time, an increase of 56 hours.
- Grants State Troopers’ the ability to convert up to 80 hours of compensatory time to cash at their current hourly rate at the end of a fiscal year. Hours above 80 hours may be converted at the employer’s discretion.
- Permits Conservation Officers to use as time off or convert to cash up to 80 hours of Compensatory Time, an increase of 20 hours.
- Grants Park Rangers’ the ability to convert up to 80 hours of compensatory time to cash at their current hourly rate, an increase of 44 hours.
- Permits a Special Agent 1 to carry-forward all Compensatory Time, an increase from 80 hours. Grants the employee the discretion to convert up to 80 hours per quarter to cash.
- The State will contribute 80.00% toward and coverage for a Health Insurance plan under Alliance Select and coverage level selected by the employee; the employee will contribute 20.00%. The State share has been a maximum of 85.00% of the cost of family coverage under Alliance Select. Employees will also be offered a comprehensive wellness program. Employees who successfully complete the prescribed components of the wellness program will receive a monthly premium differential of \$62 and the employee’s contribution will not exceed 15.00%. Currently, the State pays 100.00% for single coverage.
- Employees that choose to waive Health Insurance participation coverage with the State will receive an opt-out monthly payment of \$125.

- Modifies the coverage amounts for Life Insurance.
- Immediate Family Death Leave is increased from three to five working days.
- Adds the carry-forward of 40 hours each fiscal year to the next for Family Care to a maximum fiscal year utilization of 80 hours.
- Increases Per Diem, for employees that work at least 4 hours, to \$9 from \$8 per day.
- Increases the Clothing Maintenance Allowance for non-uniformed officers in the divisions of the Department of Public Safety by \$500 annually.

Judicial AFSCME

Wages:

- No across-the-board pay increase for either year.
- Step increases that average 4.5% for eligible employees in both years.

Benefits: No change in health insurance benefits in either year.

Judicial Public Professional and Maintenance Employees (PPME)

Wages:

- Across-the-board pay increases of 1.5% in each year (arbitration).
- Step increases that average 1.5% for eligible employees in both years (arbitration).

Benefits: No change in health insurance benefits in either year (agreement).

University of Northern Iowa (UNI) – United Faculty

Wages:

- 2.00% across-the-board pay increase (FY 2014).
- 2.25% across-the-board pay increase (FY 2015).
- Step increases of 4.50% for eligible employees during FY 2014 and FY 2015.

Benefits: No Change.

Committee to Organize Graduate Students – University of Iowa (COGS – SUI)

Wages:

- Continuation of the minimum scholarship in an amount approximately equal to 100.00% of the cost of tuition (FY 2014 and FY 2015).
- 2.00% across-the-board increase in the average graduate assistant stipend (FY 2014).
- 2.25% across-the-board increase in the average graduate assistant stipend (FY 2015).
- No Step increases.

Benefits: No Change.

Service Employees International Union (SEIU) – University of Iowa and University of Iowa Hospital and Clinic (SUI/UIHC)

Wages:

- 2.00% across-the-board pay increase (FY 2014).
- 2.50% across-the-board pay increase (FY 2015).
- Step increases of 4.50% for eligible employees during FY 2014 and FY 2015.

Benefits: No Change.

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