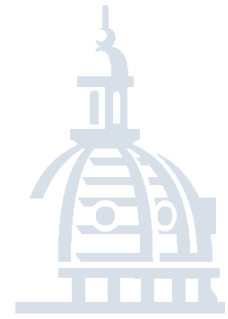


FISCAL UPDATE

Fiscal Services Division

April 11, 2014



IN THIS ISSUE

Map – Percentage in Labor Force, page 3	Meetings Monitored, page 4
Corrections System Population and Staffing, page 4	

STATUS OF APPROPRIATION BILLS

Subcommittee Bills		
Administration and Regulation	SF 2342	Passed Senate – 4/2
Agriculture and Natural Resources	HF 2458	Passed House – 4/2
Economic Development	HF 2460	Passed House – 4/1
Education	SF 2347	Passed Senate Appropriations – 3/27
Health and Human Services	HF 2463	Passed House Appropriations – 4/3
Judicial Branch	HF 2449	Passed Senate – 4/2
Justice System	HF 2450	Passed House – 4/1
Transportation	SF 2130	Passed House Appropriations – 4/3
Infrastructure	SSB 3215	Passed Senate Appropriations – 4/3
Other Bills		
LIHEAP Supplemental Appropriation	SF 2110	Passed Senate – 2/11
Antibullying Appropriations	SF 2318	Passed Senate – 3/18

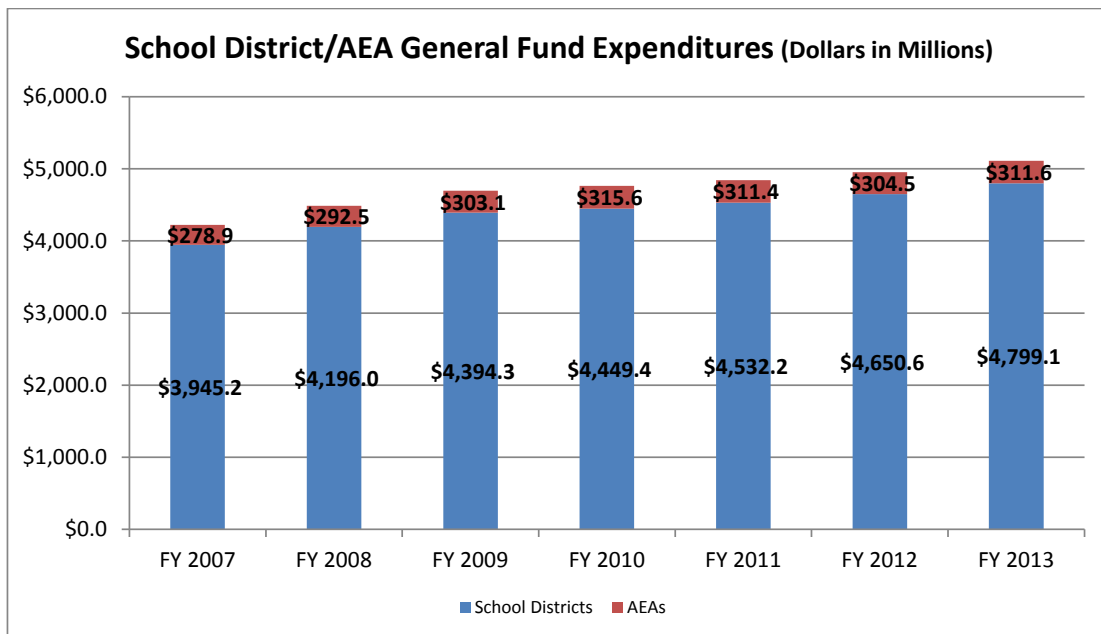
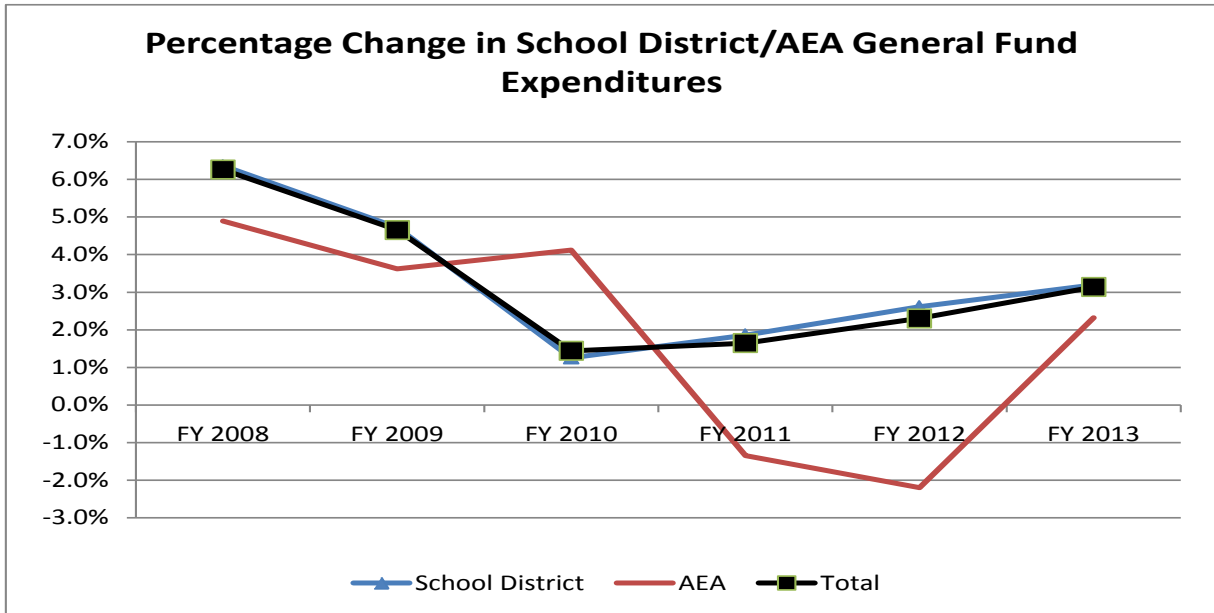
STAFF CONTACT: Mary Shipman (515-281-4617) mary.shipman@legis.iowa.gov

CERTIFIED ANNUAL REPORT

Certified Annual Report. The Department of Education has released the FY 2013 Certified Annual Report (CAR) for school districts and area education agencies (AEAs). The data obtained from each school district and AEA provides detailed information on school district revenues, expenditures and balances. Based on the data collected by the Department and a brief analysis of a portion of the data by the LSA, some highlights include:

- Total General Fund expenditures exceeded \$5.0 billion for the first time (totaled \$5.1 billion). This included \$4,799.1 million in General Fund expenditures for school districts and \$311.6 million for AEAs.
- Salary/Benefit expenditures totaled \$4.1 billion and represented 80.8% of the total General Fund expenditures. In the years reviewed by LSA (FY 2007 - FY 2013), the percentage of salary/benefit expenditures have ranged from 80.4% to 81.5%. In that timeframe, the percentage of salary expenditures has decreased from 62.7% to 61.5% while the percentage of benefit expenditures has increased from 18.1% to 19.5%.
- The total General Fund ending fund balance was \$903.8 million, including \$850.4 million for school districts and \$53.4 million for AEAs. The unassigned fund balance (balances that are not restricted, committed, or assigned) totaled \$695.1 million for school districts (13.9% of General Fund expenditures), \$33.5 million above the \$661.6 million amount in FY 2012. The unassigned fund balance for AEAs totaled \$33.5 million (9.8% of the General Fund expenditures), \$8.1 million below the \$41.7 million amount in FY 2012.
- The categorical fund balance in FY 2013 totaled \$130.2 million. This amount represents funds that are designated for specific programs that have not been expended at the end of the fiscal year. The school district categorical fund balance totaled \$123.7 million with the four-year-old preschool program accounting for the largest portion at 19.0% of the total.

Charts. The following charts provide information on school district and AEA General Fund expenditures for FY 2007 through FY 2013. For the years noted, school district General Fund expenditures have increased every year; however, the percentage increase had two years of declines followed by three years of increases. The AEAs had two years of General Fund expenditure decreases (FY 2011 and FY 2012) for the years displayed.



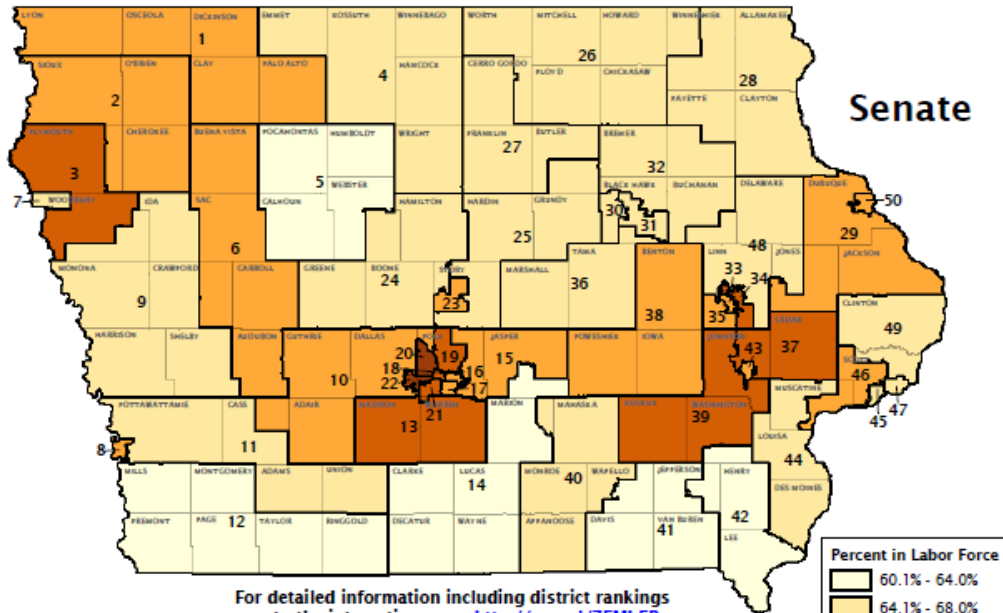
Additional Information. The CAR data by school district and AEA is available on request from the LSA.

STAFF CONTACT: Shawn Snyder (515-281-7799) shawn.snyder@legis.iowa.gov

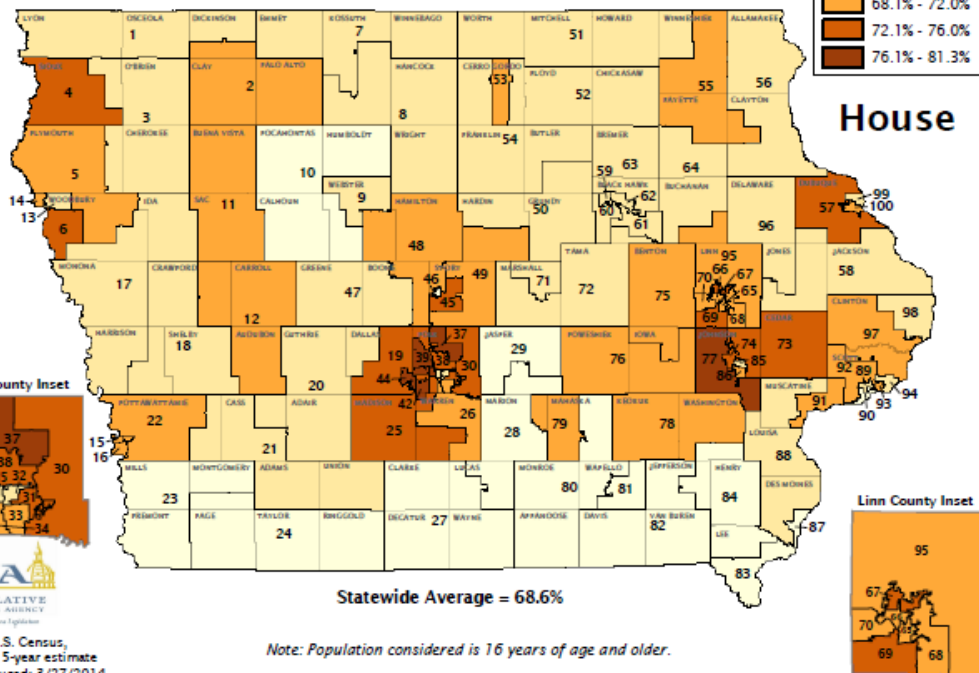
MAP – PERCENTAGE IN LABOR FORCE

Map. The following map shows the percentage of Iowa population age 16 years and older employed in the labor force. The data is presented by Iowa Senate and House districts. The link between the two maps leads to an [online program](http://www.legis.iowa.gov/resources/mappingResources/mapOfTheWeek) that provides more detailed information by district on both employment status and household income. This map and others are available online at: <https://www.legis.iowa.gov/resources/mappingResources/mapOfTheWeek>.

Percentage of People in the Labor Force
By Legislative District - 2008 - 2012



For detailed information including district rankings go to the interactive map: <http://goo.gl/ZEMbEP>



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Source: U.S. Census,
2012 ACS 5-year estimate
Date produced: 3/27/2014

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CORRECTIONS SYSTEM POPULATION AND STAFFING

Corrections System Population. There were 39,088 offenders under the supervision of the Iowa corrections system on March 27, 2014. This number includes 8,160 offenders in the state prison system and 30,928 offenders in the Community-Based Corrections (CBC) system.

Prison Information. The prison system population has been hovering around 8,100 offenders over the last several months. Staffing has slowly trended upward as the Department of Corrections hires new staff to open new housing units, primarily at the Iowa Correctional Institution for Women (ICIW) at Mitchellville.

CBC System Information. The CBC population has been ranging from 30,700 to 30,900 since December. Staffing has been relatively stable over this reporting period. The CBC District Departments hired additional staff from July through October 2013 (first quarter of FY 2014) to open new residential facilities in Waterloo, Sioux City, Davenport, and Ottumwa.

STAFF CONTACT: Beth Lenstra (515-281-6301) beth.lenstra@legis.iowa.gov

Meetings Monitored. The following meetings were monitored by Fiscal Services staff. Please contact the staff listed for more information.

Meeting	Date	Staff Contact
Board of Regents	03/12/2014	Robin Madison (1-5270)
Regents Performance-Based Funding Task Force	03/13/2014	Robin Madison (1-5270)
Iowa Economic Development Authority	03/28/2014	Kent Ohms (5-2200)

This document is available online at: <https://www.legis.iowa.gov/publications/fiscal/fiscalUpdate>