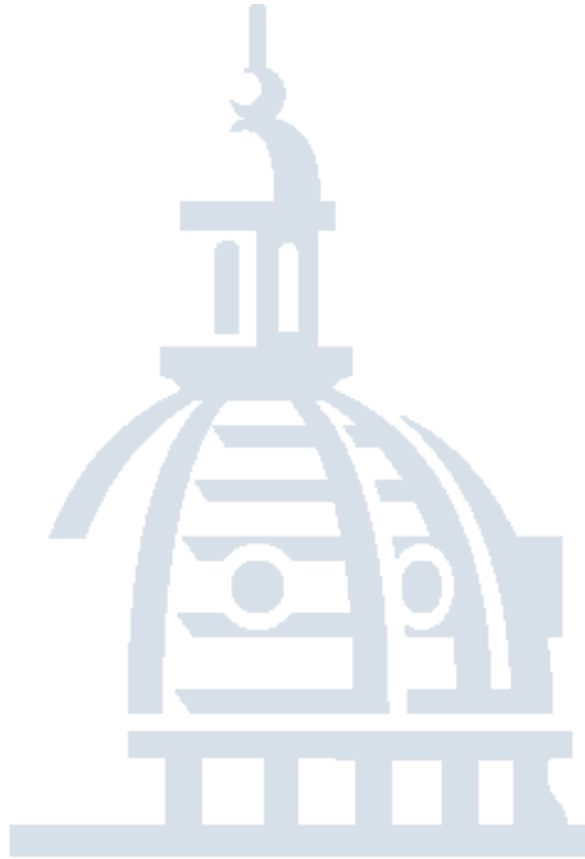

**PRELIMINARY SUMMARY
GOVERNOR'S FY 2015 BUDGET RECOMMENDATIONS**



FISCAL SERVICES DIVISION

JANUARY 14, 2014



The Fiscal Services Division obtained information from the I/3 Budget System and from the Department of Management (DOM) to compile this document. This document reflects information received on January 12 and 13, 2014.

This preliminary document is intended to be a brief summary of the Governor's FY 2015 budget. A more detailed summary document analyzing the Governor's recommendations will be available from the Fiscal Services Division of the LSA on Thursday, January 16, 2014.

This document includes the following:

- Budget Overview
- **Appendix A** – Appropriations Tracking
 - General Fund Tracking
 - Other Funds Tracking
- **Appendix B** – Other Funds Balance Sheets
 - Environment First Fund
 - Rebuild Iowa Infrastructure Fund
 - Technology Reinvestment Fund
 - Skilled Worker and Job Creation Fund

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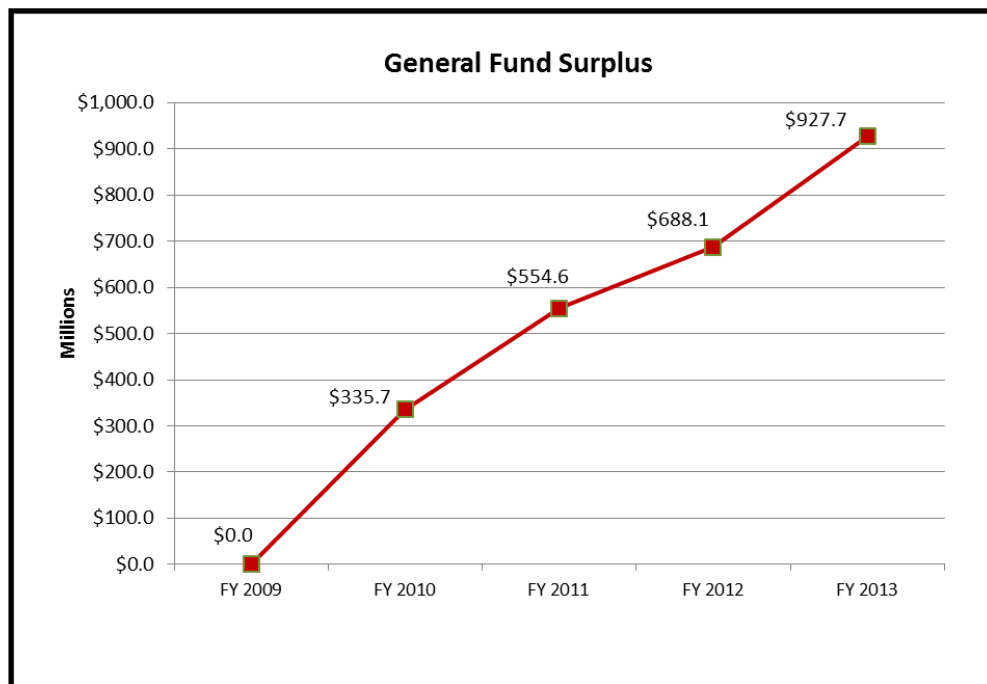
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Condition of the General Fund Budget

Net General Fund receipts (including transfers) totaled \$6,768.7 million at the close of FY 2013, an increase of \$457.7 million (7.3%) compared to FY 2012. The growth was led by increases in personal income tax of \$406.8 million (13.4%) and sales/use tax of \$44.1 million (2.2%).

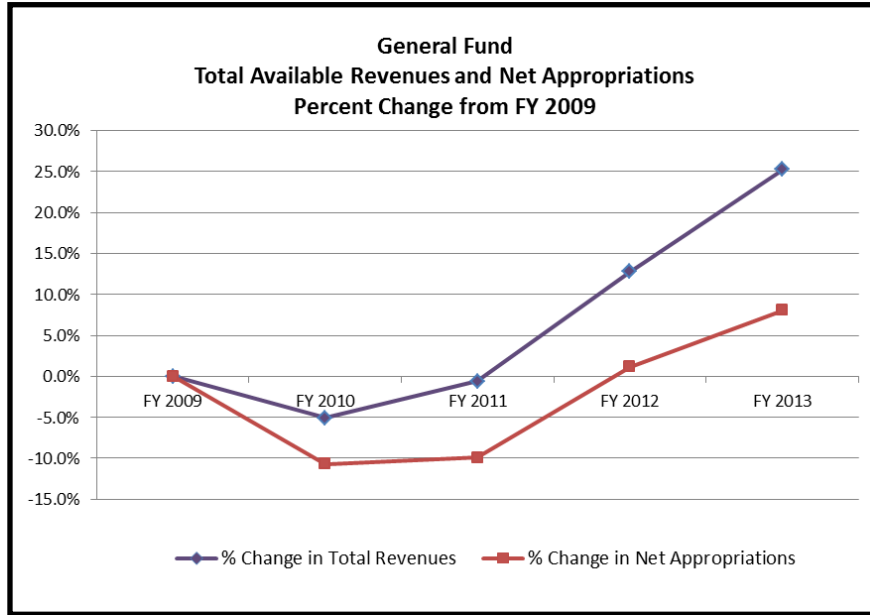
The FY 2013 General Fund budget ended the fiscal year with a record surplus of \$927.7 million. This was the fourth consecutive year that the surplus increased. The year end surpluses for the last four fiscal years are shown on the chart below.



The growth in the surplus during this period can be attributed to net General Fund revenue growth outpacing the growth in net appropriations. By the end of FY 2013, net General Fund receipts were \$834.8 million (14.1%) higher than receipts at the close of FY 2009, representing an average annual increase of 3.3% during this period. In contrast, net appropriations for FY 2013 were \$479.0 million (8.1%) higher than the FY 2009 level, representing an average annual increase of just 2.0%.

Another significant factor contributing to the accelerated surplus growth were the year end surplus of \$381.4 million that carried forward to FY 2012 and \$572.1 million in FY 2013. The surplus carry forward represents the funds remaining from the previous year's surplus after the Cash Reserve Fund, Economic Emergency Fund, and Taxpayer Trust Fund requirements are met.

The following chart shows the percentage change in total available revenues and net appropriations compared to FY 2009.



Pursuant to statute, the Governor’s FY 2015 budget is based on the December 12, 2013, Revenue Estimating Conference (REC) estimates. The projected net General Fund receipts for FY 2014 and FY 2015 are:

- \$6,682.2 million for FY 2014, a decrease of \$86.6 (1.3%) compared to FY 2013.
- \$6,983.2 million for FY 2015, an increase of \$301.0 million (4.5%) compared to FY 2014.

Summary of the Governor’s General Fund Budget Recommendations for FY 2013, FY 2014, and FY 2015

FY 2014 Budget Changes

The Governor’s revised FY 2014 budget leaves a projected General Fund surplus of \$882.2 million. The Governor is not recommending any supplemental appropriations from the General Fund. The only adjustment that the Governor’s budget makes to FY 2014 is a small decrease to revenues of \$1.3 million associated with a Military Income Tax Exemption recommendation. This proposal is discussed later in this section.

FY 2015 Budget Recommendations

For FY 2015, the Governor is recommending General Fund appropriations of \$7,000.9 million, an increase of \$508.7 million (7.8%) compared to the Governor’s revised net FY 2014 budget. The Governor’s budget includes total General Fund revenues of \$7,719.1 million. This includes the December 12, 2013, REC estimate of \$6,983.2 million, revenue adjustments of \$ -10.0 million, and a surplus carryforward of \$745.9 million. The Governor’s FY 2015 recommendation leaves an estimated General Fund surplus of \$723.2 million.

The following table shows the Governor’s General Fund budget recommendations for FY 2015. A General Fund appropriations report is attached to this document and provides additional detail of the Governor’s individual line-item appropriation recommendations.

| State of Iowa | | | |
|---|--------------------------|--------------------------|--------------------------|
| Projected Condition of the General Fund Budget | | | |
| (Dollars in Millions) | | | |
| | Actual | Estimated | Gov Rec |
| | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u> |
| Funds Available: | | | |
| Receipts | \$ 7,888.4 | \$ 7,759.4 | \$ 8,161.4 |
| Refunds | - 830.5 | - 900.0 | - 934.0 |
| School Infras. Refunds | - 419.2 | - 425.5 | - 451.9 |
| Net Accruals | 13.1 | 37.9 | 22.0 |
| Transfers | 116.9 | 210.4 | 185.7 |
| Subtotal Net Receipts | <u>6,768.7</u> | <u>6,682.2</u> | <u>6,983.2</u> |
| Revenue Adjustments | | - 1.3 | - 10.0 |
| Surplus Carryforward (Reserve Fund Excess) | <u>572.1</u> | <u>679.1</u> | <u>745.9</u> |
| Total Funds Available | <u>\$ 7,340.8</u> | <u>\$ 7,360.0</u> | <u>\$ 7,719.1</u> |
| Expenditure Limitation | | | <u>\$ 7,649.2</u> |
| Estimated Appropriations and Expenditures: | | | |
| Appropriations | \$ 6,227.5 | \$ 6,492.2 | \$ 7,000.9 |
| Supplemental/Deappropriations | 204.2 | | |
| Total Appropriations | <u>\$ 6,431.7</u> | <u>\$ 6,492.2</u> | <u>\$ 7,000.9</u> |
| Reversions | - 18.6 | - 14.4 | - 5.0 |
| Net Appropriations | <u>\$ 6,413.1</u> | <u>\$ 6,477.8</u> | <u>\$ 6,995.9</u> |
| Ending Balance - Surplus | <u>\$ 927.7</u> | <u>\$ 882.2</u> | <u>\$ 723.2</u> |

Governor’s Revenue Adjustments

The Governor’s budget includes General Fund revenue adjustments that will decrease revenues in FY 2014 and FY 2015. The decreases are associated with a proposal to exempt Military Pensions from the State income tax. As part of the Home Base Iowa Initiative, the Governor is recommending exempting all military pension income from the State individual income tax. The exemption is retroactive to January 1, 2014. Implementation of the recommendation is projected to benefit 7,700 Iowa taxpayers and reduce net General Fund revenue by \$1.3 million in FY 2014, \$10.0 million in FY 2015, and \$8.5 million in FY 2016 and each year thereafter.

Current Iowa law provides for an annual pension income exemption, including distributions from annuities, deferred compensation plans, and Individual Retirement Accounts, of up to \$6,000 (single) or \$12,000 (married). The current exemption is available to taxpayers 55 years or older, or disabled, or survivors of individuals that will otherwise qualified for the exclusion. The proposed additional pension exemption applies to any military retirement income, without age or any other taxpayer qualification requirement.

Contingent Liabilities for State Tax Credits

The Governor's FY 2014 and FY 2015 budgets are based on the revenue estimates established by the REC on December 12, 2013. The REC 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 |
| <u>Capped Programs</u> | | |
| Historic Preservation and Cultural and Entertainment District Tax Credit | \$ -37.7 | \$ -39.5 |
| High Quality Job Program | -20.3 | -24.6 |
| School Tuition Organization Tax Credit | -9.1 | -11.6 |
| Enterprise Zone Program - Housing Component | -7.9 | -11.5 |
| Renewable Energy Tax Credit | -4.5 | -8.9 |
| Enterprise Zone Program | -8.1 | -6.5 |
| Agricultural Assets Transfer Tax Credit | -4.6 | -5.1 |
| Endow Iowa Tax Credit | -4.8 | -5.0 |
| Accelerated Career Education Tax Credit | -4.1 | -4.1 |
| Venture Capital Tax Credit - Iowa Fund of Funds | -4.0 | -4.0 |
| Redevelopment Tax Credit | -2.5 | -3.7 |
| Venture Capital Tax Credit - Qualified Bus. or Comm.-Seed Capital Fund | -1.3 | -2.7 |
| Venture Capital Tax Credit - Innovation Fund | 0.0 | -2.5 |
| Custom Farming Contract Tax Credit | -1.3 | -2.0 |
| Wind Energy Production Tax Credit | -2.1 | -1.5 |
| Solar Energy System Tax Credit | -0.8 | -1.3 |
| Film, Television, and Video Project Promotion Program - Awarded | -0.4 | -0.2 |
| Venture Capital Tax Credit - Venture Capital Funds | -0.2 | -0.2 |
| Wage-Benefits Tax Credit | -0.8 | 0.0 |
| Total Capped Programs | \$ -114.6 | \$ -134.3 |
| <u>Uncapped Programs</u> | | |
| Earned Income Tax Credit | \$ -59.6 | \$ -62.4 |
| Research Activities Tax Credit | -40.8 | -47.9 |
| Iowa Industrial New Job Training Program (260E) | -49.7 | -47.4 |
| Supplemental Research Activities Tax Credit | -14.0 | -15.1 |
| Tuition and Textbook Tax Credit | -15.0 | -14.9 |
| Biodiesel Blended Fuel Tax Credit | -11.2 | -12.5 |
| New Jobs and Income Program | -8.9 | -7.5 |
| Targeted Jobs Tax Credit from Withholding | -4.4 | -6.2 |
| Child and Dependent Care Tax Credit | -3.3 | -3.0 |
| Geothermal Heat Pump Tax Credit | -1.9 | -2.0 |
| Ethanol Promotion Tax Credit | -2.0 | -1.6 |
| E85 Gasoline Promotion Tax Credit | -1.4 | -1.6 |
| Charitable Conservation Contribution Tax Credit | -1.1 | -1.2 |
| Early Childhood Development Tax Credit | -0.9 | -1.0 |
| Volunteer Firefighter and EMS Tax Credit | -0.9 | -0.9 |
| New Capital Investment Program | -0.7 | -0.7 |
| E15 Gasoline Promotion Tax Credit | -0.1 | -0.1 |
| Farm to Food Donation Tax Credit | 0.0 | -0.1 |
| Total Uncapped Programs | \$ -215.9 | \$ -226.2 |
| Tax Credit Program Total | \$ -330.6 | \$ -360.5 |
| Notes: | | |
| Estimates are based on the Contingent Liabilities Report provided by the Department of Revenue in December 2013. | | |
| The numbers may not equal totals due to rounding. | | |

Summary of the Governor's FY 2015 Appropriation Recommendations

The Governor is recommending General Fund appropriations totaling \$7,000.9 million for FY 2015, representing an increase of \$508.7 million (7.8%) compared to estimated FY 2014.

FY 2015 General Fund Recommendations

(Dollars in Millions)

| | Actual FY 2013 | Estimated FY 2014 | Gov Rec FY 2015 | Gov Rec vs FY 2014 |
|--|-------------------|----------------------|--------------------|-----------------------|
| Administration and Regulation | \$ 53.2 | \$ 52.8 | \$ 53.7 | \$ 0.9 |
| Agriculture and Natural Resources | 57.0 | 40.8 | 45.1 | 4.3 |
| Economic Development | 42.2 | 41.4 | 48.1 | 6.7 |
| Education | 880.2 | 899.0 | 982.7 | 83.7 |
| Health and Human Services | 1,730.7 | 1,751.0 | 1,859.3 | 108.3 |
| Justice System | 687.0 | 716.4 | 729.4 | 12.9 |
| Transportation, Infrastructure, and Capitals | 37.5 | 0.1 | 0.0 | -0.1 |
| Unassigned Standings | 2,943.7 | 2,990.7 | 3,282.7 | 292.0 |
| Grand Total | \$ 6,431.6 | \$ 6,492.2 | \$ 7,000.9 | \$ 508.7 |

Note: Numbers may not equal totals due to rounding.

The Governor is recommending appropriations from non-General Fund sources totaling \$1,101.7 million for FY 2015, representing a decrease of \$119.4 million (9.8%) compared to estimated FY 2014.

FY 2015 Other Funds Recommendations

(Dollars in Millions)

| | Actual FY 2013 | Estimated FY 2014 | Gov Rec FY 2015 | Gov Rec vs FY 2014 |
|--|-------------------|----------------------|--------------------|-----------------------|
| Administration and Regulation | \$ 54.0 | \$ 51.2 | \$ 49.3 | \$ -1.9 |
| Agriculture and Natural Resources | 82.1 | 88.5 | 88.2 | -0.3 |
| Economic Development | 6.3 | 6.3 | 6.3 | 0.0 |
| Education | 0.0 | 66.0 | 66.0 | 0.0 |
| Health and Human Services | 368.1 | 389.9 | 293.6 | -96.4 |
| Justice System | 14.0 | 14.0 | 14.0 | 0.0 |
| Transportation, Infrastructure, and Capitals | 551.5 | 513.6 | 512.4 | -1.2 |
| Unassigned Standings | 83.3 | 91.5 | 71.8 | -19.6 |
| Grand Total | \$ 1,159.3 | \$ 1,221.0 | \$ 1,101.7 | \$ -119.4 |

Note: Numbers may not equal totals due to rounding.

Governor's Recommendations

General Fund Appropriations for New Programs and Initiatives

- **Office of Chief Information Officer (OCIO):** The Governor is recommending a total of \$1.8 million for the OCIO for the following:
 - **IT Consolidation:** An appropriation of \$1.5 million for information technology (IT) related projects and activities by the Office for financial tracking and monitoring of State information technology expenditures, assessing the current skills and readiness of the State's information technology workforce, creating an enterprise strategic and project management function, completing a full inventory of information technology devices used by State agencies, and creating processes to evaluate existing IT services and efficiencies.
 - **Broadband Data Collection:** An appropriation of \$250,000 to collect and analyze data on the availability, implementation, and affordability of broadband access across State government and the private sector. New responsibilities are proposed for the OCIO to collect data and develop metrics and standards to measure and evaluate broadband infrastructure installation and development in unserved and underserved areas.
- **Department of Agriculture and Land Stewardship - Silos and Smokestacks:** The Governor is recommending \$200,000 for the Silos & Smokestacks National Heritage Area (SSNHA). The SSNHA was designated in 1996 by the federal government and included the farms and industries that comprise agribusiness. This Area covers the northeast portion of Iowa and includes 37 counties and the cities of Des Moines, Cedar Rapids, Davenport, Waterloo, Dubuque, and Iowa City. The Area is one of the 49 designated areas in the country and is also an Affiliated Area of the National Park Service that recognizes over 90 community and privately operated sites that describe the development of agriculture in the United States.
- **Department of Natural Resources (DNR) - Air Quality Program Support:** The Governor is recommending \$2.1 million for the Title V Air Operating Permit Program. This is a federal program established under the Clean Air Act and is administered by the federal Environmental Protection Agency (EPA). Air quality permits are issued to large or major sources of air pollution, and fees are collected. The EPA has approved the DNR to issue federal Title V Operating Permits and collect annual emission fees. Iowa's Title V fee is based on the first 4,000 tons of each regulated air pollutant emitted each calendar year from each major stationary source. Currently, the Iowa fee is \$56 per ton for the first 4,000 tons of each regulated pollutant. The fees are deposited in the Air Contaminant Source Fund, and the funds are transferred to the DNR Air Quality Bureau to pay for the cost of issuing permits. Funds are also used for stack test observation, emission inventory, monitoring, compliance assistance, and inspections.
- **Department of Education - Bullying Prevention:** The Governor is recommending \$25,000 for a bullying prevention program. Details of the recommendation are not yet available.
- **Iowa Economic Development Authority (IEDA):** The Governor is recommending three new programs under the IEDA totaling \$3.1 million. These include:
 - **Midwest Japanese Conference:** An appropriation of \$100,000 to support hosting the 46th Annual meeting of the Midwest U.S.-Japan Association (MWJA) in September 2014 in Des Moines. This is a one-time appropriation and will support the IEDA in the logistics and hosting of the meeting. The 2013 Annual Meeting was held in Tokyo, Japan. The MWJA includes Japan, Minnesota, Nebraska, Iowa, Missouri, Wisconsin, Illinois, Indiana, Michigan, and

Ohio. The last time Iowa hosted this conference was in 1994, and the General Assembly allocated \$100,000 from a Department of Economic Development appropriation.

- **Apprenticeship Training:** The Governor plans to introduce legislation that will revise the [260F](#) program and plans to increase the amount of funds in the program for apprenticeship training by creating a new \$1.0 million appropriation.
- **STEM Apprenticeships:** An appropriation of \$2.0 million to expand the Innovative Business Internship Program in Iowa Code section [15.411](#). The Governor's proposal adds a new component to the Program designed to place Iowa students studying in the fields of science, technology, engineering, and mathematics (STEM) into internships with Iowa employers. The funds will be spent on business incentives tied to how much the employer spends for the Program.
- **Iowa Department of Workforce Development (IWD):** The Governor is recommending \$3.4 million for the following new programs under the purview of the Department. These include:
 - **Digital and Vocational Literacy Training Program:** An annual appropriation of \$1.4 million to the Department to assist individuals in developing the ability to locate, organize, understand, evaluate, and analyze information using digital technology. The Program will provide training at locations across Iowa. The IWD will consult with the State's Chief Information Officer in the development of the program and may issue a request for proposals (RFP) to select a training provider. The Governor plans to introduce legislation that will create a Digital Literacy and Workforce Training Program.
 - **Home Base Iowa Initiative:** The Governor recommends a total of \$2.0 million from two new appropriations to support the Home Base Iowa Initiative that is designed to market Iowa as a place for military veterans to live after they leave the service. The public-private partnership will raise private funds to support national targeted marketing efforts to veterans, including in-person outreach, a social media campaign and outreach through military publications. The initiative also includes a Home Base Iowa Business component and a Home Base Iowa Community component. To become a Home Base Iowa Business, a company must pledge to hire a specific number of veterans, post their jobs on the Home Base Iowa website, and become members of the existing Skilled Iowa Program. To become a Home Base Iowa Community 10.0% of the businesses in the designated area must be Home Base Iowa Businesses; the community must provide a unique welcome and incentive package to attract veterans to their community, and they must get a resolution of support from the local governing body. The first \$1.0 million appropriation will be for IWD to fund a study researching the linking of military occupational education, training, and service, to existing licensing requirements in the State. The funding will also be used for the implementation of these findings. The second \$1.0 million appropriation will be for awarding a grant to a nonprofit veteran service organization in Iowa to be spent on marketing Iowa to veterans as a place to locate.
- **College Aid Commission - Teach Iowa Scholar Grants:** The Governor is recommending a new appropriation of \$2.3 million for Teach Iowa Scholar Grants for selected high-caliber teachers. The grants cannot exceed \$4,000 per year and a total of \$20,000 per recipient over a five-year period. The Governor's funding level will provide maximum grants to 575 teachers in FY 2015. The Program was created in [HF 215](#) (Education Reform Act) in the 2013 Legislative Session and was not funded for FY 2014. The goal when the program was established was to begin funding in FY 2016 and ramp up to funding 2,000 new awards at a cost of \$40.0 million annually.

- **Department of Homeland Security and Emergency Management - Mass Notification System:** The Governor is recommending \$400,000 for a statewide Mass Notification System to be used by all 99 counties to disseminate information simultaneously during emergency situations and disaster recovery.

Governor's Recommendations Significant General Fund Appropriation Changes

Education

- **State Aid to Schools:** The Governor is recommending a General Fund appropriation of \$2,872.3 million for State school aid. This amount reflects the estimate for current law based on a State percent of growth rate of 4.0%, with a \$15.0 million State aid reduction to area education agencies (AEAs). The recommended reduction maintains the State aid reduction applied to AEAs in FY 2014 and previous years. The Governor's recommendation represents an increase of \$155.4 million (5.7%) compared to the FY 2014 State school aid General Fund appropriation. The Governor's budget proposal does not specifically address any supplemental State aid recommendations for FY 2016.
- **Education Reform:** The Governor is recommending a \$57.1 million appropriation for Education Reform Initiatives, an increase of \$50.3 million compared to FY 2014. The appropriation includes funding for Teacher Leadership Aid and Technical Assistance that was passed in [HF 215](#) (Education Reform Appropriations Act) by the 2013 General Assembly. The appropriation also includes funding for Iowa Learning Online, support for ongoing Councils and Task Forces, Extended Learning Time Pilots, English Language Learner Pilot Projects, Principal Academy and Administrative Mentoring Program, TeachIowa Job Board and Licensure System, and an Attendance Center Performance Indicator System. The recommendation does not include funding in FY 2015 for High-Need School Supplemental Aid. This provision was designated to be allocated \$10.0 million beginning in FY 2015 as specified in [HF 215](#) (Education Reform Appropriations Act).

Board of Regents

- **Regents Operations:** The Governor is recommending increases totaling \$26.1 million for the three Board of Regents universities for FY 2015. This includes:
 - \$19.2 million for a 4.0% increase to each of the State universities for general operational support. The Board of Regents has indicated that this level of funding will allow the universities to freeze resident tuition for a second consecutive year.
 - \$4.4 million for an additional increase for the University of Northern Iowa (UNI) to address UNI's unique funding challenges.
 - \$2.5 million for a general increase for Iowa State University's Agriculture Experiment Station.

Department of Agriculture and Land Stewardship

Water Quality Initiative Management Program: The Governor's budget includes an increase of \$2.0 million for the Water Quality Initiative Management Program that was established in FY 2014. The additional \$2.0 million for FY 2015 was appropriated in [SF 435](#) (FY 2014 Agriculture and Natural Resources Appropriations Act).

Department of Human Services

- **Medical Assistance (Medicaid):** For FY 2014, the Governor is recommending a transfer of \$12.7 million in other fund revenue and is using one-time savings of \$4.0 million to cover part of the Medicaid shortfall. With these changes the Governor is underfunding Medicaid by \$5.3 million compared to the Medicaid Forecasting Group's midpoint and by \$11.3 if the Medicaid woodwork effect related to the Affordable Care Act is included. The Governor did not provide any funding for the woodwork effect in FY 2014.

For FY 2015, the Governor is recommending an additional \$97.7 million from the General Fund for the Medicaid Program compared to estimated FY 2014. The Governor is funding Medicaid at \$19.6 million below the Medicaid Forecasting Group's midpoint estimate and by \$41.6 million if the Medicaid woodwork effect related to the Affordable Care Act is included. The Governor did not provide any funding for woodwork effect. The Department of Management (DOM) estimates the Governor is underfunding Medicaid by \$19.4 million compared to the Forecasting Group's midpoint for FY 2015. The LSA and the DOM are working to reconcile the difference in the estimates.

- **Medical Contracts:** The Governor is recommending an increase of \$4.0 million for Medicaid Contracts for FY 2015. The change is due to increased administrative costs for the new Iowa Health and Wellness Program, increased contract costs, and a decrease in funding from the Pharmaceutical Settlement Account compared to FY 2014.
- **State Children's Health Insurance (hawk-i):** The Governor is recommending an increase of \$9.1 million for the hawk-i Program for FY 2015. The increase is due to replacing funding from the hawk-i Trust Fund, enrollment and premium increases, and to reflect changes to the State Federal Medical Assistance Percentage (FMAP) rate.
- **Child Care Assistance:** The Governor is recommending a decrease of \$4.8 million for Child Care Assistance for FY 2015 due to lower estimated child care expenditures, elimination of one-time funding received in FY 2014 for database expenditures, increased TANF funding to replace General Fund dollars, and a federal funding surplus carryforward to replace General Fund dollars.
- **Toledo Juvenile Home:** The Governor is recommending a reduction of \$8.1 million compared to FY 2014 for the closure of the Toledo facility. The remaining \$788,531 of the FY 2015 operating budget is to be used for maintenance of the grounds, security, and utilities. In addition, \$3.9 million is recommended for placement of Children in Need of Assistance (CINA) and juvenile delinquents and \$1.2 million for education of children and juvenile delinquents. As of January 7, 2014, three youth remain in the 54-capacity facility.
- **Glenwood and Woodward:** The Governor is recommending an increase of \$1.1 million for Glenwood and Woodward for FY 2015. The increase reflects the change to Iowa's FMAP rate.
- **Mental Health Redesign:** The Governor is recommending a separate appropriation of \$279.8 million for Mental Health funding for FY 2015. In FY 2014, Mental Health funding was included in the Medicaid appropriation. For FY 2015, all but \$13.4 million is shifted out of Medicaid. The Governor is also recommending status quo funding for the Mental Health Equalization payment of \$29.8 million for FY 2015.

Department of Public Health

Community Capacity: The Governor is recommending an increase of \$1.0 million for Community Capacity for the Medical Residency Program to aid recruitment and retention for medical residency training programs.

Judicial Branch

- **Judicial Branch Operations:** The Governor’s budget includes increases of \$10.7 million for FY 2015 for the Judicial Branch. Because the Judicial Branch is a separate branch of government, the Governor is prohibited from recommending changes to their budget request. The recommendation represents the Judicial Branch budget request submitted on December 1, 2012, and includes:
 - \$4.3 million for annualization 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.

Department of Corrections

- **Corrections Operations:** The Governor is recommending a net increase of \$1.0 million for the Department of Corrections for the following:
 - \$948,000 for 14.0 FTE positions to supervise the increasing number of sex offenders on special sentences under community supervision in all eight of the CBC District Departments.
 - A decrease of \$641,000 associated with the elimination of the one-time costs that were funded in FY 2014 at Fort Madison (\$500,000) and the Eighth Community-Based Corrections (CBC) District Department (\$141,000).
 - \$216,000 and 4.0 FTE positions to fully fund the reception center for women at the Iowa Correctional Institution for Women at Mitchellville.
 - \$317,000 for Adult Drug Courts in the First and Sixth CBC District Departments.
 - \$176,000 to fund 2.0 FTE positions in Central Office to comply with the investigations required under the federal Prison Rape Elimination Act (PREA).

Commercial/Industrial/Railroad Property Tax

The Governor’s recommendation includes an increase of \$120.5 million to implement [SF 295](#) (Commercial Property Tax Act) in FY 2015. Senate File 295 made significant changes to Iowa’s property tax and local government financing system. The Act created a new property tax credit available to properties classified as commercial, industrial, or railroad. A standing limited General Fund appropriation was 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 each year thereafter.

The Act also 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 is assigned a “rollback” of 95.0% for assessment year (AY) 2013 and 90.0% for AY 2014 and each year thereafter. The Act creates standing General Fund appropriations, beginning in FY 2015, to reimburse local governments for the property tax reductions resulting from the new rollback for commercial and industrial property (but not railroad). 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.

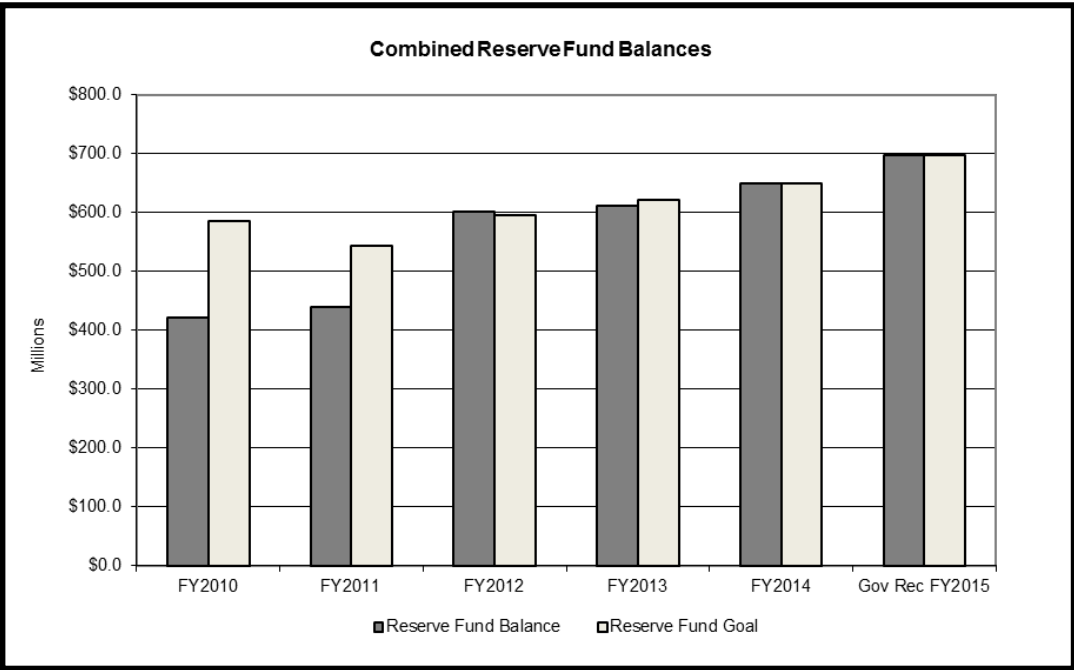
Technology Reinvestment Fund

The Governor is recommending restoration of the \$17.5 million General Fund appropriation to the Technology Reinvestment Fund for FY 2015. For FY 2014, this appropriation was notwithstanding and was funded from Rebuild Iowa Infrastructure Fund at \$14.3 million. Under current statute, the appropriation is provided from the General Fund unless legislative action is taken to change the funding.

Governor’s Recommendations Cash Reserve Fund and Economic Emergency Fund

The State reserve funds are comprised of the Cash Reserve Fund and the Economic Emergency Fund. The two funds receive moneys from the General Fund surplus. The reserve funds are available to the State to be used for emergency purposes. The reserve funds may also be used for cash flow purposes for State expenditures enabling the General Fund to maintain a positive cash balance throughout the fiscal year. This reduces the need for the State to borrow funds on a short-term basis for cash-flow purposes.

The reserve funds are established in sections [8.55](#) and [8.56](#) of the Iowa Code. These Code sections set maximum limits on the total amount that can accumulate in each of the funds. Together, the combined balances cannot exceed 10.0% of the State’s adjusted revenue estimate in a given fiscal year. The maximum balances for each fund are recalculated annually and, therefore, will change from year to year. The chart below shows the combined reserve fund balances and the statutory maximums since FY 2010.



Under the Governor’s recommendation, the estimated combined reserve fund balance is \$649.6 million for FY 2014 and \$697.3 million for FY 2015. These estimated balances meet the statutory maximum set by Code. The funds that are in excess of the amounts needed to “fill up” the reserves are allocated to the Executive Council’s Performance of Duty appropriation to provide funding for emergency repairs to State property if sufficient funds are not available in a State agency’s budget. Expenditures from the Performance of Duty appropriation must be approved by the Executive Council. The Taxpayer Trust Fund also receives up to \$60.0 million of the excess funds if certain criteria are met. After these obligations are met, all remaining excess funds are transferred to the General Fund. Under the Governor’s recommendation, the estimated amount to be transferred to the General Fund from the Economic Emergency Fund is \$679.1 million for FY 2014 and \$745.9 million for FY 2015.

**State of Iowa
Reserve Funds**

(Dollars in Millions)

| | Actual FY 2013 | Estimated FY 2014 | Gov Rec FY 2015 |
|---|-------------------|----------------------|--------------------|
| <u>Cash Reserve Fund</u> | | | |
| Funds Available | | | |
| Balance Brought Forward | \$ 450.3 | \$ 466.8 | \$ 487.2 |
| Gen. Fund Appropriation from Surplus | 688.1 | 927.7 | 882.2 |
| Total Funds Available | <u>\$ 1,138.4</u> | <u>\$ 1,394.5</u> | <u>\$ 1,369.4</u> |
| Excess Transferred to EEF | -671.6 | -907.3 | -846.4 |
| Ending Balance | <u>\$ 466.8</u> | <u>\$ 487.2</u> | <u>\$ 523.0</u> |
| <i>Maximum 7.5%</i> | \$ 466.8 | \$ 487.2 | \$ 523.0 |
| <u>Economic Emergency Fund</u> | | | |
| Funds Available | | | |
| Balance Brought Forward | \$ 151.0 | \$ 144.3 | \$ 162.4 |
| Excess from Cash Reserve | 671.6 | 907.3 | 846.4 |
| Total Funds Available | <u>\$ 822.6</u> | <u>\$ 1,051.6</u> | <u>\$ 1,008.8</u> |
| Appropriations & Transfers | | | |
| Excess Transferred to General Fund | \$ - 572.1 | \$ - 679.1 | \$ - 745.9 |
| Excess Transferred to Taxpayer Trust Fund | -60.0 | -60.0 | -60.0 |
| Transfer to State Bond Repayment Fund | 0.0 | -116.1 | 0.0 |
| Transfer to RIF | -20.0 | 0.0 | 0.0 |
| Executive Council - Performance of Duty | <u>-26.2</u> | <u>-34.0</u> | <u>-28.6</u> |
| Ending Balance | <u>\$ 144.3</u> | <u>\$ 162.4</u> | <u>\$ 174.3</u> |
| <i>Maximum 2.5%</i> | \$ 155.6 | \$ 162.4 | \$ 174.3 |
| Combined Reserve Fund Balances | \$ 611.1 | \$ 649.6 | \$ 697.3 |

Governor's Recommendations – Taxpayer Trust Fund

The Taxpayer Trust Fund is established in Iowa Code section [8.57E](#) and became effective in FY 2013. The Trust Fund was created to provide tax relief to lowans from the General Fund surplus that exceeds the amount necessary to “fill up” the state’s Cash Reserve and Economic Emergency Funds. The statute requires the moneys in the Trust Fund to be used solely for tax relief through an appropriation made by the General Assembly.

The amount that the Taxpayer Trust Fund may receive in a given fiscal year is limited to \$60.0 million or the difference between the actual net General Fund revenue for the preceding fiscal year and the adjusted revenue estimate used in establishing the budget for that fiscal year, whichever is less. The funds are transferred from the Economic Emergency Fund after both reserve funds have met the combined 10.0% balance requirement. The first \$60.0 million was deposited in the Taxpayer Trust Fund at the beginning of FY 2013; however, none of the funds were appropriated during FY 2013, and as a result, the \$60.0 million balance carried forward to FY 2014.

For FY 2014, the balance in the Taxpayer Trust Fund 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. During the 2013 Legislative Session, legislation was enacted that created the Taxpayer Trust Fund Tax Credit. The legislation also created the Taxpayer Trust Fund Tax Credit Fund for the purpose of receiving the proceeds from the Taxpayer Trust Fund and transferring the necessary funds to the General Fund for payment of the tax credits. 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.

The Governor’s recommendation maintains current law, which is estimated to provide \$88.1 million for tax credits in tax year 2013 and \$67.5 million in tax year 2014.

| Taxpayer Trust Fund | | | |
|---|-------------------|----------------------|--------------------|
| (Dollars in Millions) | | | |
| | Actual FY 2013 | Estimated FY 2014 | Gov Rec 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 | <u>\$ 60.0</u> | <u>\$ 120.0</u> | <u>\$ 91.9</u> |
| Expenditures | | | |
| Transfer to Taxpayer Trust Fund Tax Credit Fund | \$ 0.0 | \$ 120.0 | \$ 91.9 |
| Balance Carried Forward | <u>\$ 60.0</u> | <u>\$ 0.0</u> | <u>\$ 0.0</u> |
| Taxpayer Trust Fund Tax Credit Fund (Dollars in Millions) | | | |
| | Actual FY 2013 | Estimated FY 2014 | Gov Rec 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 | <u>\$ 0.0</u> | <u>\$ 120.0</u> | <u>\$ 91.9</u> |
| 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 | <u>\$ 0.0</u> | <u>\$ 120.0</u> | <u>\$ 91.9</u> |
| Balance Carried Forward | <u>\$ 0.0</u> | <u>\$ 0.0</u> | <u>\$ 0.0</u> |



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 and 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> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|--|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| Administration and Regulation | \$ 53,216,188 | \$ 52,788,682 | \$ 53,709,769 | \$ 921,087 |
| Agriculture and Natural Resources | 56,974,860 | 40,824,631 | 45,096,631 | 4,272,000 |
| Economic Development | 42,204,041 | 41,381,886 | 48,081,886 | 6,700,000 |
| Education | 880,191,195 | 898,985,388 | 982,724,535 | 83,739,147 |
| Health and Human Services | 1,730,727,409 | 1,750,974,923 | 1,859,303,019 | 108,328,096 |
| Justice System | 687,040,096 | 716,422,033 | 729,365,025 | 12,942,992 |
| Transportation, Infrastructure, and Capitals | 37,517,940 | 135,000 | 0 | -135,000 |
| Unassigned Standings | <u>2,943,746,878</u> | <u>2,990,704,077</u> | <u>3,282,656,368</u> | <u>291,952,291</u> |
| Grand Total | <u>\$ 6,431,618,607</u> | <u>\$ 6,492,216,620</u> | <u>\$ 7,000,937,233</u> | <u>\$ 508,720,613</u> |

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

Administration and Regulation

General Fund

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 | \$ 944,506 | \$ 30,000 |
| Total Auditor of State | \$ 905,468 | \$ 914,506 | \$ 944,506 | \$ 30,000 |
| <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> | | | | |
| Chief Information Officer, Office of the | | | | |
| Office of Chief Information Officer | \$ 0 | \$ 0 | \$ 1,500,000 | \$ 1,500,000 |
| Broadband Data Collection | 0 | 0 | 250,000 | 250,000 |
| Total Chief Information Officer, Office of the | \$ 0 | \$ 0 | \$ 1,750,000 | \$ 1,750,000 |
| <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 |

Administration and Regulation

General Fund

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|--|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <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 |
| <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 | 240,184 | 16,000 |
| Community Advocacy and Services | 1,028,077 | 1,028,077 | 1,086,077 | 58,000 |
| Total Human Rights, Dept. of | \$ 1,334,180 | \$ 1,252,261 | \$ 1,326,261 | \$ 74,000 |
| <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 |

Administration and Regulation

General Fund

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|---|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <u>Management, Dept. of</u> | | | | |
| Management, Dept. of Department Operations | \$ 2,393,998 | \$ 2,550,220 | \$ 2,550,220 | \$ 0 |
| Total Management, Dept. of | <u>\$ 2,393,998</u> | <u>\$ 2,550,220</u> | <u>\$ 2,550,220</u> | <u>\$ 0</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 | \$ 2,896,699 | \$ 0 |
| Total Secretary of State | <u>\$ 2,895,585</u> | <u>\$ 2,896,699</u> | <u>\$ 2,896,699</u> | <u>\$ 0</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><u>\$ 53,216,188</u></u> | <u><u>\$ 52,788,682</u></u> | <u><u>\$ 53,709,769</u></u> | <u><u>\$ 921,087</u></u> |

Agriculture and Natural Resources

General Fund

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|--|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <u>Agriculture and Land Stewardship</u> | | | | |
| Agriculture and Land Stewardship | | | | |
| Administrative Division | \$ 17,081,328 | \$ 17,605,492 | \$ 17,605,492 | \$ 0 |
| 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 | 4,400,000 | 2,000,000 |
| Silos And Smokestacks | 0 | 0 | 200,000 | 200,000 |
| GF-Ag Drainage Wells | 1,620,000 | 0 | 0 | 0 |
| Total Agriculture and Land Stewardship | \$ 36,120,524 | \$ 20,424,688 | \$ 22,624,688 | \$ 2,200,000 |
| Loess Hills Dev. and Conservation | | | | |
| Loess Hills Dev/Cons Authority | \$ 0 | \$ 75,000 | \$ 75,000 | \$ 0 |
| Total Agriculture and Land Stewardship | \$ 36,120,524 | \$ 20,499,688 | \$ 22,699,688 | \$ 2,200,000 |
| <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 |
| Air Quality Program Support | 0 | 0 | 2,072,000 | 2,072,000 |
| Forestry Health Management | 100,000 | 200,000 | 200,000 | 0 |
| Total Natural Resources, Dept. of | \$ 14,616,700 | \$ 15,062,307 | \$ 17,134,307 | \$ 2,072,000 |
| <u>Regents, Board of</u> | | | | |
| Regents, Board of | | | | |
| ISU - Veterinary Diagnostic Laboratory | \$ 3,237,636 | \$ 3,762,636 | \$ 3,762,636 | \$ 0 |
| ISU - Iowa Nutrient Research Center | 0 | 1,500,000 | 1,500,000 | 0 |
| Total Regents, Board of | \$ 3,237,636 | \$ 5,262,636 | \$ 5,262,636 | \$ 0 |
| <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 | \$ 45,096,631 | \$ 4,272,000 |

Economic Development General Fund

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|---|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <u>Cultural Affairs, Dept. of</u> | | | | |
| Cultural Affairs, Dept. of | | | | |
| Administration Division | \$ 171,813 | \$ 176,882 | \$ 176,882 | \$ 0 |
| 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 | 227,243 | 0 |
| Battle Flag Stabilization | 60,000 | 94,000 | 94,000 | 0 |
| Total Cultural Affairs, Dept. of | \$ 5,174,942 | \$ 5,714,011 | \$ 5,714,011 | \$ 0 |
| <u>Economic Development Authority</u> | | | | |
| Economic Development Authority | | | | |
| Economic Development Appropriation | \$ 9,783,424 | \$ 15,516,372 | \$ 15,516,372 | \$ 0 |
| World Food Prize | 750,000 | 800,000 | 1,000,000 | 200,000 |
| Iowa Comm. Volunteer Ser.-Promise | 178,133 | 178,133 | 178,133 | 0 |
| Midwest Japanese Conference | 0 | 0 | 100,000 | 100,000 |
| Councils of Governments (COGs) Assistance | 0 | 175,000 | 175,000 | 0 |
| CV TechWorks Adv Manufacturing Hub | 3,500,000 | 0 | 0 | 0 |
| Apprenticeship Training | 0 | 0 | 1,000,000 | 1,000,000 |
| STEM Apprenticeships | 0 | 0 | 2,000,000 | 2,000,000 |
| Regional Hub National Network for Manuf. | 500,000 | 0 | 0 | 0 |
| ESOP | 500,000 | 0 | 0 | 0 |
| Total Economic Development Authority | \$ 15,211,557 | \$ 16,669,505 | \$ 19,969,505 | \$ 3,300,000 |
| <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 |
| Total Regents, Board of | \$ 3,208,297 | \$ 0 | \$ 0 | \$ 0 |

Economic Development General Fund

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 | \$ 1,342,452 | \$ 0 |
| Total Public Employment Relations Board | \$ 1,278,426 | \$ 1,342,452 | \$ 1,342,452 | \$ 0 |
| <u>Iowa Workforce Development</u> | | | | |
| Iowa Workforce Development | | | | |
| Labor Services Division | \$ 3,495,440 | \$ 3,823,539 | \$ 3,823,539 | \$ 0 |
| Workers' Compensation Division | 3,262,044 | 3,259,044 | 3,259,044 | 0 |
| 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 |
| Digital and Vocational Literacy | 0 | 0 | 1,400,000 | 1,400,000 |
| Homebase Iowa IWD Foundation | 0 | 0 | 1,000,000 | 1,000,000 |
| Homebase Iowa | 0 | 0 | 1,000,000 | 1,000,000 |
| Total Iowa Workforce Development | \$ 16,672,819 | \$ 16,997,918 | \$ 20,397,918 | \$ 3,400,000 |
| Total Economic Development | \$ 42,204,041 | \$ 41,381,886 | \$ 48,081,886 | \$ 6,700,000 |

Education General Fund

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 | \$ 2,248,358 | \$ 200,000 |
| Newsline for the Blind | 50,000 | 50,000 | 50,000 | 0 |
| Total Blind, Dept. for the | \$ 1,741,815 | \$ 2,098,358 | \$ 2,298,358 | \$ 200,000 |
| <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 |
| DMU 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 Program | 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 | 2,800,000 | 300,000 |
| Vocational Technical Tuition Grant | 2,250,185 | 2,250,185 | 2,250,185 | 0 |
| Rural Iowa Primary Care Loan Repayment Prog. | 0 | 1,600,000 | 1,600,000 | 0 |
| Rural Nurse/PA Loan Repayment | 0 | 400,000 | 400,000 | 0 |
| Teach Iowa Scholars | 0 | 0 | 2,300,000 | 2,300,000 |
| Total College Aid Commission | \$ 64,719,112 | \$ 63,611,278 | \$ 66,711,278 | \$ 3,100,000 |

Education General Fund

| | Actual FY 2013 (1) | Estimated FY 2014 (2) | Gov Rec FY 2015 (3) | Gov Rec vs FY 2014 (4) |
|--|--------------------------|-----------------------------|---------------------------|------------------------------|
| Education, Dept. of | | | | |
| Education, Dept. of | | | | |
| Administration | \$ 5,913,812 | \$ 6,304,047 | \$ 6,304,047 | \$ 0 |
| 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 | 1,000,000 | 0 |
| Student Achievement/Teacher Quality | 4,785,000 | 6,307,351 | 6,307,351 | 0 |
| Jobs For America's Grads | 540,000 | 670,000 | 670,000 | 0 |
| Education Reform | 0 | 6,840,000 | 57,100,000 | 50,260,000 |
| Iowa Reading Research Center | 2,669,000 | 1,331,000 | 3,931,000 | 2,600,000 |
| 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 | 8,000,000 | 0 |
| Competency-Based Education | 0 | 425,000 | 425,000 | 0 |
| Regional Telecommunications Councils | 0 | 0 | 992,913 | 992,913 |
| Bullying Prevention | 0 | 0 | 25,000 | 25,000 |
| Total Education, Dept. of | \$ 239,037,916 | \$ 261,297,502 | \$ 315,175,415 | \$ 53,877,913 |
| 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 | \$ 7,791,846 | \$ 341,213 |
| Total Education, Dept. of | \$ 251,195,062 | \$ 274,119,292 | \$ 328,488,418 | \$ 54,369,126 |

Education General Fund

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|---|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| Regents, Board of | | | | |
| Regents, Board of | | | | |
| Regent Board Office | \$ 1,065,005 | \$ 1,094,714 | \$ 1,094,714 | \$ 0 |
| GRA - SW Iowa Regents Resource Ctr | 87,471 | 182,734 | 182,734 | 0 |
| GRA - NW Iowa Regents Resource Ctr | 66,601 | 66,601 | 66,601 | 0 |
| GRA - Quad Cities Graduate Center | 129,776 | 34,513 | 34,513 | 0 |
| IPR - Iowa Public Radio | 391,568 | 391,568 | 391,568 | 0 |
| 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 | 2,186,558 | 0 |
| UI - Hygienic Laboratory | 3,536,716 | 4,402,615 | 4,402,615 | 0 |
| UI - Family Practice Program | 1,788,265 | 1,788,265 | 1,788,265 | 0 |
| UI - Specialized Children Health Services | 659,456 | 659,456 | 659,456 | 0 |
| UI - Iowa Cancer Registry | 149,051 | 149,051 | 149,051 | 0 |
| UI - Substance Abuse Consortium | 55,529 | 55,529 | 55,529 | 0 |
| UI - Biocatalysis | 723,727 | 723,727 | 723,727 | 0 |
| UI - Primary Health Care | 648,930 | 648,930 | 648,930 | 0 |
| UI - Iowa Birth Defects Registry | 38,288 | 38,288 | 38,288 | 0 |
| UI - Iowa Nonprofit Resource Center | 162,539 | 162,539 | 162,539 | 0 |
| UI - IA Online Advanced Placement Acad. | 481,849 | 481,849 | 481,849 | 0 |
| UI - Iowa Flood Center | 1,500,000 | 1,500,000 | 1,500,000 | 0 |
| 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 | 30,611,877 | 2,500,000 |
| ISU - Cooperative Extension | 17,936,722 | 18,266,722 | 18,266,722 | 0 |
| ISU - Leopold Center | 397,417 | 397,417 | 397,417 | 0 |
| ISU - Livestock Disease Research | 172,845 | 172,844 | 172,844 | 0 |
| University of Northern Iowa - General | 81,113,859 | 83,222,819 | 90,951,732 | 7,728,913 |
| UNI - Recycling and Reuse Center | 175,256 | 175,256 | 175,256 | 0 |
| UNI - Math and Science Collaborative | 4,700,000 | 5,200,000 | 5,200,000 | 0 |
| UNI - Real Estate Education Program | 125,302 | 125,302 | 125,302 | 0 |
| Iowa School for the Deaf | 8,853,563 | 9,030,634 | 9,030,634 | 0 |
| Iowa Braille and Sight Saving School | 3,691,310 | 3,765,136 | 3,765,136 | 0 |
| ISD/IBS - Tuition and Transportation | 11,763 | 11,763 | 11,763 | 0 |
| ISD/IBS - Licensed Classroom Teachers | 82,049 | 82,049 | 82,049 | 0 |
| 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 | \$ 585,226,481 | \$ 26,070,021 |
| Total Education | \$ 880,191,195 | \$ 898,985,388 | \$ 982,724,535 | \$ 83,739,147 |

Health and Human Services

General Fund

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|--|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <u>Aging, Dept. on</u> | | | | |
| Aging, Dept. on | | | | |
| Aging Programs | \$ 10,342,086 | \$ 10,606,066 | \$ 10,931,066 | \$ 325,000 |
| 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 | \$ 11,860,381 | \$ 232,608 |
| <u>Public Health, Dept. of</u> | | | | |
| Public Health, Dept. of | | | | |
| Addictive Disorders | \$ 23,863,690 | \$ 27,163,690 | \$ 27,088,690 | \$ -75,000 |
| Healthy Children and Families | 2,603,559 | 3,653,559 | 3,628,559 | -25,000 |
| Chronic Conditions | 3,905,429 | 5,080,692 | 5,040,692 | -40,000 |
| Community Capacity | 4,869,980 | 8,562,617 | 9,562,617 | 1,000,000 |
| 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 | 920,072 | 65,000 |
| Iowa Youth Suicide Prevention | 50,000 | 0 | 0 | 0 |
| Total Public Health, Dept. of | \$ 48,312,006 | \$ 58,030,568 | \$ 58,973,924 | \$ 943,356 |

Health and Human Services General Fund

| | Actual FY 2013 (1) | Estimated FY 2014 (2) | Gov Rec FY 2015 (3) | Gov Rec vs FY 2014 (4) |
|--|--------------------------|-----------------------------|---------------------------|------------------------------|
| 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 | 962,091,053 | -182,117,752 |
| Medical Contracts | 5,791,994 | 12,320,048 | 16,323,366 | 4,003,318 |
| State Supplementary Assistance | 15,450,747 | 16,516,858 | 14,121,154 | -2,395,704 |
| State Children's Health Insurance | 36,806,102 | 36,817,261 | 45,877,998 | 9,060,737 |
| Child Care Assistance | 62,264,342 | 62,735,563 | 57,925,206 | -4,810,357 |
| Child and Family Services | 81,231,561 | 91,329,427 | 91,762,511 | 433,084 |
| Adoption Subsidy | 37,743,429 | 40,729,282 | 42,580,749 | 1,851,467 |
| 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 | 279,826,402 | 279,826,402 |
| MHDS Equalization | 0 | 29,820,478 | 29,820,478 | 0 |
| Food Bank Assistance | 1,000,000 | 0 | 0 | 0 |
| Total Assistance | \$ 1,487,153,600 | \$ 1,484,193,203 | \$ 1,590,030,849 | \$ 105,837,646 |
| Toledo Juvenile Home | | | | |
| Toledo Juvenile Home | \$ 8,297,765 | \$ 8,867,121 | \$ 788,531 | \$ -8,078,590 |
| Juvenile CINA/Female Adjudicated Delinquent Placements | 0 | 0 | 5,110,534 | 5,110,534 |
| Total Field Operations | \$ 8,297,765 | \$ 8,867,121 | \$ 5,899,065 | \$ -2,968,056 |
| 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 | \$ 10,484,386 | \$ 150,304 |
| 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> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|--|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| Glenwood | | | | |
| Glenwood Resource Center | \$ 18,866,116 | \$ 20,349,122 | \$ 21,695,266 | \$ 1,346,144 |
| Woodward | | | | |
| Woodward Resource Center | \$ 13,033,115 | \$ 14,286,191 | \$ 14,855,693 | \$ 569,502 |
| 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 | 66,670,976 | 0 |
| Total Field Operations | <u>\$ 74,785,854</u> | <u>\$ 80,886,057</u> | <u>\$ 81,582,206</u> | <u>\$ 696,149</u> |
| General Administration | | | | |
| General Administration | \$ 16,100,684 | \$ 16,329,602 | \$ 16,079,602 | \$ -250,000 |
| Total Human Services, Dept. of | <u>\$ 1,660,419,368</u> | <u>\$ 1,670,035,635</u> | <u>\$ 1,776,287,767</u> | <u>\$ 106,252,132</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 | 2,500,000 | 900,000 |
| 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>\$ 4,585,951</u> | <u>\$ 900,000</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>\$ 12,180,947</u> | <u>\$ 900,000</u> |
| Total Health and Human Services | <u>\$ 1,730,727,409</u> | <u>\$ 1,750,974,923</u> | <u>\$ 1,859,303,019</u> | <u>\$ 108,328,096</u> |

Justice System General Fund

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 | \$ 5,270,010 | \$ 176,200 |
| 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 | \$ 11,459,941 | \$ -2,562,990 |
| 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> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 | \$ 14,653,677 | \$ 554,592 |
| CBC District 2 CBC District II | \$ 10,870,424 | \$ 10,870,425 | \$ 11,098,361 | \$ 227,936 |
| CBC District 3 CBC District III | \$ 6,238,455 | \$ 7,105,865 | \$ 7,241,257 | \$ 135,392 |
| CBC District 4 CBC District IV | \$ 5,495,309 | \$ 5,495,309 | \$ 5,608,005 | \$ 112,696 |
| CBC District 5 CBC District V | \$ 19,375,428 | \$ 19,375,428 | \$ 19,817,516 | \$ 442,088 |
| CBC District 6 CBC District VI | \$ 14,095,408 | \$ 14,638,537 | \$ 14,833,623 | \$ 195,086 |
| CBC District 7 CBC District VII | \$ 6,895,634 | \$ 7,609,781 | \$ 7,745,173 | \$ 135,392 |
| CBC District 8 CBC District VIII | \$ 7,518,935 | \$ 8,206,613 | \$ 8,133,194 | \$ -73,419 |
| Total Corrections, Dept. of | \$ 361,618,865 | \$ 374,528,191 | \$ 375,543,114 | \$ 1,014,923 |
| <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> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 | <u>\$ 162,011,822</u> | <u>\$ 168,686,747</u> | <u>\$ 179,388,424</u> | <u>\$ 10,701,677</u> |
| <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 | <u>\$ 968,698</u> | <u>\$ 1,003,214</u> | <u>\$ 1,003,214</u> | <u>\$ 0</u> |
| <u>Parole, Board of</u> | | | | |
| Parole Board | | | | |
| Parole Board | \$ 1,203,835 | \$ 1,204,583 | \$ 1,204,583 | \$ 0 |
| Total Parole, Board of | <u>\$ 1,203,835</u> | <u>\$ 1,204,583</u> | <u>\$ 1,204,583</u> | <u>\$ 0</u> |
| <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 | <u>\$ 5,527,042</u> | <u>\$ 6,554,478</u> | <u>\$ 6,554,478</u> | <u>\$ 0</u> |

Justice System General Fund

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 | 13,625,414 | 692,000 |
| 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 | 825,520 | 100,000 |
| 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 | 154,661 | 154,661 |
| Total Public Safety, Department of | \$ 83,227,511 | \$ 86,966,806 | \$ 87,688,467 | \$ 721,661 |
| <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 | \$ 2,629,623 | \$ 400,000 |
| Total Department of Homeland Security | \$ 1,836,877 | \$ 2,229,623 | \$ 2,629,623 | \$ 400,000 |
| Total Justice System | \$ 687,040,096 | \$ 716,422,033 | \$ 729,365,025 | \$ 12,942,992 |

Transportation, Infrastructure, and Capitals

General Fund

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|--|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <u>Administrative Services - Capitals</u> | | | | |
| Administrative Services - Capitals | | | | |
| Capital Lightning Protection | \$ 330,000 | \$ 0 | \$ 0 | \$ 0 |
| Major Maintenance | 2,700,000 | 0 | 0 | 0 |
| 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 | 250,000 | 0 | 0 | 0 |
| 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> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 | <u>2,000,000</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 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 | <u>1,000,000</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total State Fair Authority Capital | \$ 1,250,000 | \$ 0 | \$ 0 | \$ 0 |
| <u>Transportation, Dept. of</u> | | | | |
| Transportation, Dept. of | | | | |
| Street Construction Fund | \$ 0 | \$ 135,000 | \$ 0 | \$ -135,000 |
| Total Transportation, Dept. of | \$ 0 | \$ 135,000 | \$ 0 | \$ -135,000 |
| <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 | <u>600,000</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 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 | <u>800,000</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Human Services, Dept. of | \$ 1,800,000 | \$ 0 | \$ 0 | \$ 0 |
| Total Transportation, Infrastructure, & Capitals | \$ 37,517,940 | \$ 135,000 | \$ 0 | \$ -135,000 |

Unassigned Standings

General Fund

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 Emerg. Serv. Provider 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 | \$ 1,164,000 | \$ 0 |
| Total Economic Development Authority | \$ 810,306 | \$ 1,164,000 | \$ 1,164,000 | \$ 0 |
| <u>Education, Dept. of</u> | | | | |
| Education, Dept. of | | | | |
| Child Development | \$ 10,728,891 | \$ 12,606,196 | \$ 12,606,196 | \$ 0 |
| 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 | 2,872,349,847 | 155,400,000 |
| State Aid Supplemental | 57,149,400 | 0 | 0 | 0 |
| Total Education, Dept. of | \$ 2,727,673,020 | \$ 2,738,216,974 | \$ 2,893,616,974 | \$ 155,400,000 |

Unassigned Standings

General Fund

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|---|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <u>Executive Council</u> | | | | |
| Executive Council | | | | |
| Court Costs | \$ 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 | \$ 34,029,786 | \$ 37,026,548 | \$ 2,996,762 |
| Total Legislative Branch | \$ 33,682,514 | \$ 34,029,786 | \$ 37,026,548 | \$ 2,996,762 |
| <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> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 | 3,000,000 | 0 |
| Technology Reinvestment Fund Appropriation | 0 | 0 | 17,500,000 | 17,500,000 |
| Total Management, Dept. of | \$ 6,922,577 | \$ 3,100,000 | \$ 20,600,000 | \$ 17,500,000 |
| <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 | 135,000,000 | -3,000,000 |
| Elderly & Disabled Tax Credit - GF | 23,757,432 | 27,200,000 | 26,000,000 | -1,200,000 |
| Printing Cigarette Stamps | 120,041 | 124,652 | 124,652 | 0 |
| Tobacco Reporting Requirements | 18,416 | 18,416 | 18,416 | 0 |
| Military Service Tax Refunds | 2,228,932 | 2,400,000 | 2,175,000 | -225,000 |
| Comm/Industrial Prop Tax Replacement | 0 | 0 | 70,480,529 | 70,480,529 |
| Business Property Tax Credit | 0 | 0 | 50,000,000 | 50,000,000 |
| Total Revenue, Dept. of | \$ 172,208,339 | \$ 206,843,068 | \$ 322,898,597 | \$ 116,055,529 |
| Total Unassigned Standings | \$ 2,943,746,878 | \$ 2,990,704,077 | \$ 3,282,656,368 | \$ 291,952,291 |

Summary Data

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|--|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| Administration and Regulation | \$ 53,984,067 | \$ 51,247,701 | \$ 49,333,201 | \$ -1,914,500 |
| Agriculture and Natural Resources | 82,089,582 | 88,484,573 | 88,234,573 | -250,000 |
| Economic Development | 6,260,084 | 6,260,084 | 6,260,084 | 0 |
| Education | 0 | 66,000,000 | 66,000,000 | 0 |
| Health and Human Services | 368,087,688 | 389,940,923 | 293,575,912 | -96,365,011 |
| Justice System | 14,034,171 | 14,035,596 | 14,035,596 | 0 |
| Transportation, Infrastructure, and Capitals | 551,528,837 | 513,579,274 | 512,377,084 | -1,202,190 |
| Unassigned Standings | <u>83,345,370</u> | <u>91,480,745</u> | <u>71,844,530</u> | <u>-19,636,215</u> |
| Grand Total | <u>\$ 1,159,329,799</u> | <u>\$ 1,221,028,896</u> | <u>\$ 1,101,660,980</u> | <u>\$ -119,367,916</u> |

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

Administration and Regulation

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|---|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <u>Commerce, Dept. of</u> | | | | |
| Banking Division | | | | |
| Banking Division - CMRF | \$ 9,098,170 | \$ 9,167,235 | \$ 9,317,235 | \$ 150,000 |
| 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 | <u>\$ 24,109,795</u> | <u>\$ 24,236,202</u> | <u>\$ 24,453,202</u> | <u>\$ 217,000</u> |
| <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 | <u>\$ 4,623,897</u> | <u>\$ 1,630,397</u> | <u>\$ 1,623,897</u> | <u>\$ -6,500</u> |
| 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 | <u>\$ 6,108,484</u> | <u>\$ 6,239,211</u> | <u>\$ 6,114,211</u> | <u>\$ -125,000</u> |
| Total Inspections & Appeals, Dept. of | <u>\$ 10,732,381</u> | <u>\$ 7,869,608</u> | <u>\$ 7,738,108</u> | <u>\$ -131,500</u> |
| <u>Management, Dept. of</u> | | | | |
| Management, Dept. of | | | | |
| DOM Operations - RUTF | \$ 56,000 | \$ 56,000 | \$ 56,000 | \$ 0 |
| Total Management, Dept. of | <u>\$ 56,000</u> | <u>\$ 56,000</u> | <u>\$ 56,000</u> | <u>\$ 0</u> |

Administration and Regulation

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|--|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <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 | | | | |
| <u>1-3 Expenses - RUTE</u> | \$ 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 | \$ 49,333,201 | \$ -1,914,500 |

Agriculture and Natural Resources

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 | 550,000 | 550,000 |
| 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 |
| Agricultural Drainage Wells - RIIF | 1,000,000 | 0 | 0 | 0 |
| Total Agriculture and Land Stewardship | \$ 15,330,516 | \$ 13,780,516 | \$ 14,330,516 | \$ 550,000 |
| Loess Hills Dev. and Conservation | | | | |
| Loess Hills - EFF | \$ 525,000 | \$ 525,000 | \$ 450,000 | \$ -75,000 |
| Total Agriculture and Land Stewardship | \$ 15,855,516 | \$ 14,305,516 | \$ 14,780,516 | \$ 475,000 |

Agriculture and Natural Resources

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|---|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <u>Natural Resources, Dept. of</u> | | | | |
| 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 |
| Volunteers and Keepers of Land - EFF | 100,000 | 100,000 | 100,000 | 0 |
| Park Operations & Maintenance - EFF | 3,710,000 | 6,360,000 | 5,885,000 | -475,000 |
| 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 |
| Ambient Air Quality Monitoring - 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 |
| Keep Iowa Beautiful - EFF | 0 | 200,000 | 200,000 | 0 |
| Total Natural Resources, Dept. of | \$ 66,234,066 | \$ 74,179,057 | \$ 73,454,057 | \$ -725,000 |
| Total Agriculture and Natural Resources | \$ 82,089,582 | \$ 88,484,573 | \$ 88,234,573 | \$ -250,000 |

Economic Development

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|---|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <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 |
| Total Economic Development Authority | \$ 0 | \$ 16,900,000 | \$ 16,900,000 | \$ 0 |
| <u>Education, Dept. of</u> | | | | |
| Education, Dept. of | | | | |
| Workforce Training and Econ Dev Funds - SWJCF | \$ 0 | \$ 15,300,000 | \$ 15,100,000 | \$ -200,000 |
| 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 |
| Workforce Preparation Outcome Reporting Sys. | 0 | 0 | 200,000 | 200,000 |
| Total Education, Dept. of | \$ 0 | \$ 29,300,000 | \$ 29,300,000 | \$ 0 |
| <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 |
| <u>Iowa Workforce Development</u> | | | | |
| Iowa Workforce Development | | | | |
| AMOS Mid-Iowa Organizing Strategy - SWJCF | \$ 0 | \$ 100,000 | \$ 100,000 | \$ 0 |
| Total Iowa Workforce Development | \$ 0 | \$ 100,000 | \$ 100,000 | \$ 0 |
| <u>Regents, Board of</u> | | | | |
| Regents, Board of | | | | |
| UI - Economic Development - SWJCF | \$ 0 | \$ 209,279 | \$ 209,279 | \$ 0 |
| UI - Entrepreneur and Econ Growth - SWJCF | 0 | 2,000,000 | 2,000,000 | 0 |
| ISU - Economic Development - SWJCF | 0 | 2,424,302 | 2,424,302 | 0 |
| UNI - Economic Development - SWJCF | 0 | 1,066,419 | 1,066,419 | 0 |
| Regents Innovation Fund - SWJCF | 0 | 3,000,000 | 3,000,000 | 0 |
| Total Regents, Board of | \$ 0 | \$ 8,700,000 | \$ 8,700,000 | \$ 0 |
| Total Education | \$ 0 | \$ 66,000,000 | \$ 66,000,000 | \$ 0 |

Health and Human Services

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|--|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <u>Human Services, Dept. of</u> | | | | |
| Assistance | | | | |
| Medical Assistance - HCTF | \$ 106,046,400 | \$ 224,446,400 | \$ 221,790,000 | \$ -2,656,400 |
| Medical Contracts-Pharm Settlement - PhSA | 4,805,804 | 6,650,000 | 5,467,564 | -1,182,436 |
| 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 | \$ 293,575,912 | \$ -46,534,936 |
| <u>Regents, Board of</u> | | | | |
| Regents, Board of | | | | |
| UI - UIHC IowaCares Program - ICA | \$ 27,284,584 | \$ 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 | \$ 99,660,148 | \$ 49,830,075 | \$ 0 | \$ -49,830,075 |
| Total Health and Human Services | \$ 368,087,688 | \$ 389,940,923 | \$ 293,575,912 | \$ -96,365,011 |

Justice System

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 | 21,000,000 | 17,200,000 |
| Major Maintenance (CHIP) - RIIF | 0 | 11,310,648 | 0 | -11,310,648 |
| Routine Maintenance - RIIF | 0 | 0 | 2,000,000 | 2,000,000 |
| Total Administrative Services - Capitals | \$ 10,750,000 | \$ 15,110,648 | \$ 23,000,000 | \$ 7,889,352 |
| <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 |
| 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 | \$ 0 | \$ -18,769,040 |
| <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 |
| Civil War Sesquicentennial - RIIF | 1,450,000 | 1,000,000 | 0 | -1,000,000 |
| Total Cultural Affairs, Dept. of | \$ 2,600,000 | \$ 2,129,450 | \$ 1,000,000 | \$ -1,129,450 |

Transportation, Infrastructure, and Capitals

Other Funds

| | Actual FY 2013 (1) | Estimated FY 2014 (2) | Gov Rec FY 2015 (3) | Gov Rec vs FY 2014 (4) |
|--|--------------------------|-----------------------------|---------------------------|------------------------------|
| <u>Cultural Affairs Capital</u> | | | | |
| Cultural Affairs Capital | | | | |
| Historical Bldg Museum Repair/Renovation - RIIF | \$ 0 | \$ 0 | \$ 3,800,000 | \$ 3,800,000 |
| Total Cultural Affairs Capital | \$ 0 | \$ 0 | \$ 3,800,000 | \$ 3,800,000 |
| <u>Economic Development Authority</u> | | | | |
| Economic Development Authority | | | | |
| World Food Prize Borlaug/Ruan Scholar - RIIF | \$ 100,000 | \$ 100,000 | \$ 0 | \$ -100,000 |
| Community Attraction & Tourism Grants - RIIF | 5,000,000 | 7,000,000 | 5,000,000 | -2,000,000 |
| Camp Sunnyside Cabins - RIIF | 125,000 | 0 | 0 | 0 |
| Regional Sports Authorities - RIIF | 500,000 | 500,000 | 500,000 | 0 |
| Fort Des Moines Museum Renovation - RIIF | 100,000 | 0 | 0 | 0 |
| High Quality Jobs Program - RIIF | 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 | \$ 2,727,000 | \$ 0 |
| Statewide Ed Data Warehouse - TRF | 600,000 | 600,000 | 600,000 | 0 |
| State Library Computer Resources | 0 | 250,000 | 0 | -250,000 |
| Prog and Common Course Numbering Mgmt Sys - TRF | 0 | 0 | 150,000 | 150,000 |
| Total Education, Dept. of | \$ 3,327,000 | \$ 3,577,000 | \$ 3,477,000 | \$ -100,000 |
| Iowa Public Television | | | | |
| IPTV Equipment Replacement - TRF | \$ 0 | \$ 960,000 | \$ 1,000,000 | \$ 40,000 |
| Total Education, Dept. of | \$ 3,327,000 | \$ 4,537,000 | \$ 4,477,000 | \$ -60,000 |
| <u>Education Capital</u> | | | | |
| Education Capital | | | | |
| Comm College ACE Infrastructure - RIIF | \$ 6,000,000 | \$ 0 | \$ 0 | \$ 0 |
| IPTV - Inductive Output Tubes - TRF | 320,000 | 0 | 0 | 0 |
| Community Colleges Main/Bldg Ops - MSSF | 5,000,000 | 0 | 0 | 0 |
| Total Education Capital | \$ 11,320,000 | \$ 0 | \$ 0 | \$ 0 |

Transportation, Infrastructure, and Capitals

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|---|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <u>Human Rights, Dept. of</u> | | | | |
| Human Rights, Department of | | | | |
| Criminal Justice Info System (CJIS) - TRF | \$ 1,714,307 | \$ 1,454,734 | \$ 1,300,000 | \$ -154,734 |
| Justice Data Warehouse - TRF | 0 | 0 | 314,474 | 314,474 |
| Total Human Rights, Dept. of | \$ 1,714,307 | \$ 1,454,734 | \$ 1,614,474 | \$ 159,740 |
| <u>Human Services, Dept. of</u> | | | | |
| Assistance | | | | |
| Broadlawns-Construction & Expansion - RIF | \$ 0 | \$ 0 | \$ 1,500,000 | \$ 1,500,000 |
| Total Human Services, Dept. of | \$ 0 | \$ 0 | \$ 1,500,000 | \$ 1,500,000 |
| <u>Human Services Capital</u> | | | | |
| Human Services - Capital | | | | |
| Nursing Facility Improvements - RIF | \$ 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 | \$ 3,345,684 | \$ -223,635 |
| <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 - RIF | \$ 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 |

Transportation, Infrastructure, and Capitals

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|---|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <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 | 100,000 | 100,000 |
| Total Management, Dept. of | \$ 170,000 | \$ 45,000 | \$ 100,000 | \$ 55,000 |
| <u>Natural Resources, Dept. of</u> | | | | |
| Natural Resources | | | | |
| Water Trails Low Head Dam Prog - RIIF | \$ 0 | \$ 1,000,000 | \$ 1,000,000 | \$ 0 |
| Iowa Park Foundation - RIIF | 0 | 0 | 2,000,000 | 2,000,000 |
| Good Earth Park - RIIF | 0 | 0 | 2,000,000 | 2,000,000 |
| Total Natural Resources, Dept. of | \$ 0 | \$ 1,000,000 | \$ 5,000,000 | \$ 4,000,000 |
| <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 |
| Gold Star Museum Upgrades - RIIF | 0 | 0 | 250,000 | 250,000 |
| Statewide Modernization Readiness Ctrs - RIIF | 2,050,000 | 2,000,000 | 2,000,000 | 0 |
| Camp Dodge Infrastructure Upgrades - RIIF | 610,000 | 500,000 | 0 | -500,000 |
| Joint Forces HQ Renovation - RIIF | 500,000 | 0 | 0 | 0 |
| Total Public Defense Capital | \$ 5,160,000 | \$ 4,500,000 | \$ 4,250,000 | \$ -250,000 |
| <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 | 150,000 | 150,000 |
| Total Public Health, Dept. of | \$ 0 | \$ 480,000 | \$ 150,000 | \$ -330,000 |

Transportation, Infrastructure, and Capitals

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|--|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <u>Public Safety Capital</u> | | | | |
| Public Safety Capital | | | | |
| Radio Communication Upgrades Mandate - TRF | \$ 2,500,000 | \$ 2,500,000 | \$ 0 | \$ -2,500,000 |
| Critical Comm. Tower Repair/Repl - TRF | 0 | 0 | 275,000 | 275,000 |
| Total Public Safety Capital | \$ 2,500,000 | \$ 2,500,000 | \$ 275,000 | \$ -2,225,000 |
| <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 | \$ 0 | \$ 0 |
| 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 | 2,000,000 | 2,000,000 |
| UI - Dental Science Building - RIIF | 10,250,000 | 9,750,000 | 8,000,000 | -1,750,000 |
| UI - Pharmacy Building Renovation - RIIF | 0 | 0 | 2,000,000 | 2,000,000 |
| UNI - Bartlett Hall - RIIF | 7,786,000 | 10,267,000 | 1,947,000 | -8,320,000 |
| UNI - Schindler Ed Center Renovation - RIIF | 0 | 0 | 2,000,000 | 2,000,000 |
| Innovation/Commerc of Research - RIIF | 3,000,000 | 0 | 0 | 0 |
| Total Regents Capital | \$ 43,086,000 | \$ 41,767,000 | \$ 34,547,000 | \$ -7,220,000 |
| <u>State Fair Authority Capital</u> | | | | |
| State Fair Authority Capital | | | | |
| Cultural Center Renovation - RIIF | \$ 250,000 | \$ 0 | \$ 0 | \$ 0 |
| Youth Inn Renovation & Impr - RIIF | 0 | 0 | 1,500,000 | 1,500,000 |
| Total State Fair Authority Capital | \$ 250,000 | \$ 0 | \$ 1,500,000 | \$ 1,500,000 |

Transportation, Infrastructure, and Capitals

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|---|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| Transportation, Dept. of | | | | |
| Transportation, Dept. of | | | | |
| Recreational Trails Grants - RIIF | \$ 3,000,000 | \$ 3,000,000 | \$ 2,500,000 | \$ -500,000 |
| Public Transit Infra Grants - RIIF | 1,500,000 | 1,500,000 | 1,500,000 | 0 |
| Commercial Aviation Infra Grants - RIIF | 1,500,000 | 1,500,000 | 1,500,000 | 0 |
| General Aviation Infra Grants - RIIF | 750,000 | 750,000 | 750,000 | 0 |
| Railroad Revolving Loan & Grant - RIIF | 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 | 34,616,659 | 695,659 |
| 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 | 235,717,855 | 3,686,560 |
| PRF - Motor Vehicle | 1,413,540 | 1,413,540 | 1,460,575 | 47,035 |
| 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 | \$ 356,565,661 | \$ 6,355,006 |

Transportation, Infrastructure, and Capitals

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 |

Transportation, Infrastructure, and Capitals

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec vs FY 2014 <u>(4)</u> |
|--|---------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| <u>Chief Information Officer, Office of the</u> | | | | |
| Chief Information Officer, Office of the IT Consolidation - TRF | \$ 0 | \$ 0 | \$ 6,228,189 | \$ 6,228,189 |
| Total Chief Information Officer, Office of the | \$ 0 | \$ 0 | \$ 6,228,189 | \$ 6,228,189 |
| Total Transportation, Infrastructure, and Capitals | \$ 551,528,837 | \$ 513,579,274 | \$ 512,377,084 | \$ -1,202,190 |

Unassigned Standings

Other Funds

| | Actual FY 2013 <u>(1)</u> | Estimated FY 2014 <u>(2)</u> | Gov Rec FY 2015 <u>(3)</u> | Gov Rec 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 | \$ 33,975,745 | \$ 28,649,530 | \$ -5,326,215 |
| Total Executive Council | \$ 26,150,370 | \$ 33,975,745 | \$ 28,649,530 | \$ -5,326,215 |
| <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 | \$ 91,480,745 | \$ 71,844,530 | \$ -19,636,215 |

Appendix B – Other Funds Balance Sheets

Fiscal Staff: Dave Reynolds and Marcia Tannian

Analysis of Governor's Budget

This Appendix contains balance sheets for the following funds:

- Environment First Fund (EFF)
- Rebuild Iowa Infrastructure Fund (RIIF)
- Technology Reinvestment Fund (TRF)
- Skilled Worker and Job Creation Fund

Environment First Fund

| | Actual FY 2013 | Estimated FY 2014 | Gov Rec FY 2015 |
|--|---------------------|----------------------|---------------------|
| Revenue | | | |
| Balance Forward | \$ 81,761 | \$ 81,761 | \$ 81,761 |
| RIIF Appropriation | 35,000,000 | 42,000,000 | 42,000,000 |
| Total Revenue | <u>\$35,081,761</u> | <u>\$42,081,761</u> | <u>\$42,081,761</u> |
| Appropriations | | | |
| Department of Agriculture | | | |
| Soil Conservation Cost Share | \$ 6,650,000 | \$ 6,650,000 | \$ 6,650,000 |
| Watershed Protection Program | 900,000 | 900,000 | 900,000 |
| Wetland Incentive Program (CREP) | 1,000,000 | 1,000,000 | 1,000,000 |
| Conservation Reserve Program (CRP) | 1,000,000 | 1,000,000 | 1,000,000 |
| Farm Demonstration Program | 625,000 | 625,000 | 625,000 |
| Loess Hills Conservation Authority | 525,000 | 525,000 | 525,000 |
| Agricultural Drainage Wells | 550,000 | 550,000 | 550,000 |
| Soil & Water Conservation Fund | 2,550,000 | 2,550,000 | 2,550,000 |
| Water Quality Nutrient Management | 0 | 2,400,000 | 4,400,000 |
| Total Department of Agriculture | <u>\$13,800,000</u> | <u>\$16,200,000</u> | <u>\$18,200,000</u> |
| Department of Natural Resources | | | |
| REAP Program | \$ 12,000,000 | \$ 12,000,000 | \$ 12,000,000 |
| Park Operations and Maintenance | 3,710,000 | 6,610,000 | 4,610,000 |
| Volunteer Water Quality Initiative | 100,000 | 100,000 | 100,000 |
| Animal Feeding Operations | 620,000 | 1,120,000 | 1,120,000 |
| Water Quantity Program | 495,000 | 495,000 | 495,000 |
| Air Quality Monitoring Program | 425,000 | 425,000 | 425,000 |
| Water Quality Protection | 500,000 | 500,000 | 500,000 |
| Geographic Information System Development | 195,000 | 195,000 | 195,000 |
| Water Quality Monitoring Stations | 2,955,000 | 2,955,000 | 2,955,000 |
| Geological Water Survey | 200,000 | 200,000 | 200,000 |
| Winterset Water Utility | 0 | 1,000,000 | 1,000,000 |
| Keep Iowa Beautiful | 0 | 200,000 | 200,000 |
| Total Department of Natural Resources | <u>\$21,200,000</u> | <u>\$25,800,000</u> | <u>\$23,800,000</u> |
| Total Appropriations | <u>\$35,000,000</u> | <u>\$42,000,000</u> | <u>\$42,000,000</u> |
| Reversions | 0 | 0 | 0 |
| Total Ending Balance | <u>\$ 81,761</u> | <u>\$ 81,761</u> | <u>\$ 81,761</u> |

Rebuild Iowa Infrastructure Fund (RIIF)

| | Actual FY 2013 | Estimated FY 2014 | Current Law FY 2015 | Gov Rec FY 2015 |
|---|-----------------------|-----------------------|------------------------|-----------------------|
| Resources | | | | |
| Balance Forward | \$ 15,451,552 | \$ 1,343,010 | \$ 9,505,343 | \$ 9,505,343 |
| Wagering Tax and Fees | 146,872,514 | 139,542,000 | 138,542,000 | 138,542,000 |
| Wagering Tax - Rev Bond Debt Service Transfer | 1,033,296 | 901,727 | 3,033,975 | 3,033,975 |
| Wagering Tax - Federal Subsidy Holdback Transfer | 3,531,851 | 3,374,164 | 3,750,000 | 3,750,000 |
| Wagering Tax - School Inf Bond Debt Ser Transfer | 2,343,493 | 2,268,675 | 5,000,000 | 5,000,000 |
| Mortgage Servicing Settlement Fund Transfer | 1,000,000 | 0 | 0 | 0 |
| Economic Emergency Fund Transfer | 20,000,000 | 0 | 0 | 0 |
| CHIP Contingency Fund Transfer | 0 | 11,310,648 | 0 | 0 |
| Property Tax Credit Fund Transfer | 1,476,307 | 0 | 0 | 0 |
| Former GIVF Unobligated Balance Transfer | 0 | 33,108,406 | 0 | 0 |
| Interest | 2,207,565 | 1,900,000 | 1,900,000 | 1,900,000 |
| MSA Tobacco Payment/Endowment Transfers | 16,648,831 | 16,041,176 | 16,110,027 | 16,110,027 |
| Total Resources | \$ 210,565,409 | \$ 209,789,806 | \$ 177,841,345 | \$ 177,841,345 |
| Appropriations | | | | |
| Administrative Services | | | | |
| Major Maintenance | \$ 10,250,000 | \$ 3,800,000 | \$ 14,000,000 | \$ 21,000,000 |
| Routine Maintenance | 0 | 0 | 0 | 2,000,000 |
| CHIP Funded Major Maintenance | 0 | 11,310,648 | 0 | 0 |
| Toledo Juvenile Home Palmer Cottage Renovation | 500,000 | 0 | 0 | 0 |
| Agriculture and Land Stewardship | | | | |
| Agricultural Drainage Wells | 1,000,000 | 0 | 0 | 0 |
| Corrections | | | | |
| Mitchellville Construction and FFE One-Time Costs | 14,170,062 | 15,569,040 | 0 | 0 |
| Fort Madison Construction and FFE One-Time Costs | 16,269,124 | 3,000,000 | 0 | 0 |
| Construction Project Mgmt and Correctional Spec | 1,000,000 | 200,000 | 0 | 0 |
| Newton Hot Water Loop Repair | 425,000 | 0 | 0 | 0 |

Rebuild Iowa Infrastructure Fund (RIIF)

| | Actual FY 2013 | Estimated FY 2014 | Current Law FY 2015 | Gov Rec FY 2015 |
|--|-------------------|----------------------|------------------------|--------------------|
| Cultural Affairs | | | | |
| Historical Building Renovation | 1,450,000 | 1,000,000 | 3,800,000 | 3,800,000 |
| Great Places Infrastructure Grants | 1,000,000 | 1,000,000 | 0 | 1,000,000 |
| Economic Development | | | | |
| High Quality Jobs Program | 15,000,000 | 0 | 0 | 0 |
| Community Attraction & Tourism Grants | 5,000,000 | 7,000,000 | 5,000,000 | 5,000,000 |
| Regional Sport Authorities | 500,000 | 500,000 | 0 | 500,000 |
| Camp Sunnyside Facilities Renovations/Improvements | 125,000 | 0 | 0 | 0 |
| World Food Prize Borlaug/Ruan Scholar Program | 100,000 | 100,000 | 0 | 0 |
| Fort Des Moines Museum Renovations and Repairs | 100,000 | 0 | 0 | 0 |
| Education | | | | |
| Comm Colleges - Accelerated Career Ed (ACE) Infra | 6,000,000 | 0 | 0 | 0 |
| Human Services | | | | |
| Nursing Home Facility Improvements | 250,000 | 0 | 0 | 0 |
| Broadlawns Mental Health Facilities | 0 | 0 | 0 | 1,500,000 |
| Iowa Finance Authority | | | | |
| State Housing Trust Fund | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Management | | | | |
| Technology Reinvestment Fund | 0 | 14,310,000 | 0 | 0 |
| Environment First Fund | 35,000,000 | 42,000,000 | 42,000,000 | 42,000,000 |
| Natural Resources | | | | |
| State Park Infrastructure | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 |
| Lake Restoration & Water Quality | 6,000,000 | 8,600,000 | 0 | 8,600,000 |
| Lake Delhi Dam Restoration | 2,500,000 | 2,500,000 | 0 | 0 |
| Water Trails and Low Head Dam Grants | 1,000,000 | 1,000,000 | 0 # | 1,000,000 |
| Good Earth State Park | 0 | 0 | 0 | 2,000,000 |
| Iowa Park Foundation | 0 | 0 | 0 | 2,000,000 |

Rebuild Iowa Infrastructure Fund (RIIF)

| | Actual FY 2013 | Estimated FY 2014 | Current Law FY 2015 | Gov Rec FY 2015 |
|---|-------------------|----------------------|------------------------|--------------------|
| Public Defense | | | | |
| Facility/Armory Maintenance | 2,000,000 | 2,000,000 | 0 | 2,000,000 |
| Statewide Modernization - Readiness Centers | 2,050,000 | 2,000,000 | 0 | 2,000,000 |
| Joint Forces Headquarters Renovation | 500,000 | 0 | 0 | 0 |
| Camp Dodge Infrastructure Upgrades | 610,000 | 500,000 | 0 | 0 |
| Gold Star Museum Upgrades | 0 | 0 | 0 | 250,000 |
| Regents | | | | |
| Tuition Replacement | 25,130,412 | 27,867,775 | 0 | 29,735,423 |
| Fire Safety/Deferred Maintenance | 2,000,000 | 0 | 0 | 0 |
| ISU Research Park Building 5 Improvements | 1,000,000 | 0 | 0 | 0 |
| ISU Biosciences Building | 0 | 0 | 0 | 2,000,000 |
| Innovation/Commercialization of Research | 3,000,000 | 0 | 0 | 0 |
| ISU Ag/Biosystems Eng Complex Phase II | 19,050,000 | 21,750,000 | 18,600,000 | 18,600,000 |
| UI Dental Science Bldg | 10,250,000 | 9,750,000 | 8,000,000 | 8,000,000 |
| UI Pharmacy Building Renovation | 0 | 0 | 0 | 2,000,000 |
| UNI Bartlett Hall Renovation | 7,786,000 | 10,267,000 | 1,947,000 | 1,947,000 |
| Schindler Ed Center Renovation | 0 | 0 | 0 | 2,000,000 |
| State Fair | | | | |
| Cultural Center Renovation and Improvements | 250,000 | 0 | 0 | 0 |
| Youth Inn Remodel and Improvements | 0 | 0 | 0 | 1,500,000 |
| Transportation | | | | |
| Railroad Revolving Loan and Grant | 1,500,000 | 0 | 0 | 2,000,000 |
| Recreational Trails | 3,000,000 | 3,000,000 | 0 | 2,500,000 |
| Public Transit Vertical Infrastructure Grants | 1,500,000 | 1,500,000 | 0 | 1,500,000 |
| Commercial Service Air Vertical Infra Grants | 1,500,000 | 1,500,000 | 0 | 1,500,000 |
| General Aviation Vertical Infrastructure Grants | 750,000 | 750,000 | 0 | 750,000 |

Rebuild Iowa Infrastructure Fund (RIIF)

| | Actual FY 2013 | Estimated FY 2014 | Current Law FY 2015 | Gov Rec FY 2015 |
|---|-----------------------|-----------------------|------------------------|-----------------------|
| Treasurer | | | | |
| County Fairs Infrastructure | 1,060,000 | 1,060,000 | 0 | 1,060,000 |
| Watershed Improvement Review Board | 1,000,000 | 0 | 0 | 0 |
| Veterans Affairs | | | | |
| IVH Boiler Replacement | 975,919 | 0 | 0 | 0 |
| Iowa Veterans Cemetery - Equipment Building | 0 | 250,000 | 0 | 0 |
| Net Appropriations | \$ 210,551,517 | \$ 202,084,463 | \$ 101,347,000 | \$ 177,742,423 |
| Reversions | -1,329,118 | -1,800,000 | 0 | 0 |
| Ending Balance | \$ 1,343,010 | \$ 9,505,343 | \$ 76,494,345 | \$ 98,922 |

Note:

Wagering tax estimates account for all allocations in Iowa Code section 8.57 that occur before the remainder deposits in the RIIF. In addition, the five-year tax credits for land-based and riverboat casinos that began in FY 2009 and FY 2011, respectively, are accounted for in the estimates, as well as the license fees paid by the Lyon County casino.

Technology Reinvestment Fund

| | Actual FY 2013 | Estimated FY 2014 | Current Law FY 2015 | Gov Rec FY 2015 |
|---|---------------------|----------------------|------------------------|---------------------|
| Resources | | | | |
| Beginning Balance | \$ 154,153 | \$ 1,590,156 | \$ 936,000 | \$ 936,000 |
| General Fund Standing Appropriation | 0 | 0 | 17,500,000 | 17,500,000 |
| Wagering Taxes Transfer | 20,000,000 | 0 | 0 | 0 |
| Rebuild Iowa Infrastructure Fund | 0 | 14,310,000 | 0 | 0 |
| Total Available Resources | \$20,154,153 | \$15,900,156 | \$18,436,000 | \$18,436,000 |
| Appropriations | | | | |
| Office of the Chief Information Officer | | | | |
| IT Consolidation Projects | \$ 0 | \$ 0 | \$ 6,613,663 | \$ 6,228,189 |
| Department of Corrections | | | | |
| Iowa Corrections Offender Network Data System | 500,000 | 0 | 0 | 0 |
| Radio Communications Upgrade | 3,500,000 | 0 | 0 | 0 |
| Department of Cultural Affairs | | | | |
| Grout Museum Veterans Oral Histories | 150,000 | 129,450 | 0 | 0 |
| Department of Education | | | | |
| ICN Part III & Maintenance & Leases | 2,727,000 | 2,727,000 | 0 | 2,727,000 |
| Statewide Education Data Warehouse | 600,000 | 600,000 | 0 | 600,000 |
| IPTV Equipment Replacement | 0 | 960,000 | 0 | 1,000,000 |
| Common Course Numbering Mgmt System | 0 | 0 | 0 | 150,000 |
| IPTV Inductive Output Tubes | 320,000 | 0 | 0 | 0 |
| State Library Computers | 0 | 250,000 | 0 | 0 |
| Department of Human Rights | | | | |
| Criminal Justice Info System Integration (CJIS) | 1,714,307 | 1,454,734 | 0 | 1,300,000 |
| Justice Data Warehouse | 0 | 0 | 0 | 314,474 |
| Department of Human Services | | | | |
| Medicaid Technology | 4,120,037 | 3,415,163 | 3,345,684 | 3,345,684 |
| Homestead Autism Clinics - Technology | 0 | 154,156 | 0 | 0 |

Technology Reinvestment Fund

| | Actual FY 2013 | Estimated FY 2014 | Current Law FY 2015 | Gov Rec FY 2015 |
|--|----------------------|----------------------|------------------------|----------------------|
| Iowa Telecomm and Technology Commission | | | | |
| ICN Equipment Replacement | 2,198,653 | 2,248,653 | 0 | 2,245,653 |
| Judicial Branch | | | | |
| Electronic Document Management System | 1,000,000 | 0 | 0 | 0 |
| Department of Management | | | | |
| Searchable Online Budget and Tax Database | 45,000 | 45,000 | 0 | 0 |
| Electronic Grants Management System | 125,000 | 0 | 0 | 100,000 |
| Department of Public Health | | | | |
| Technology Consolidation Projects | 0 | 480,000 | 0 | 0 |
| EMS Data System | 0 | 0 | 0 | 150,000 |
| Department of Public Safety | | | | |
| Radio Communications Upgrade | 2,500,000 | 2,500,000 | 0 | 0 |
| Radio Tower Reconstruction | 0 | 0 | 0 | 275,000 |
| Total Appropriations | \$ 19,499,997 | \$ 14,964,156 | \$ 9,959,347 | \$ 18,436,000 |
| Reversions | -936,000 | 0 | 0 | 0 |
| Ending Balance | \$ 1,590,156 | \$ 936,000 | \$ 8,476,653 | \$ 0 |

Iowa Skilled Worker and Job Creation Fund

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