

Fiscal Year 2013

**PROGRAM
and
BUDGET**



**Governor Terry E. Branstad
Lt. Governor Kim Reynolds**

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Excerpt from Governor Branstad's 2012 State of the State Address to the Iowa General Assembly:

"Let us, Republicans and Democrats, rural and urban, all Iowans, become a bright beacon of hope to the rest of the nation and show them how a motivated people, working together, with the best interests of our children in our hearts, and a set of new tools in our hands, can solve our common problems and bring to Iowa unprecedented economic expansion and unequalled educational opportunities.

This is our challenge. This is our mission. This is our obligation."

**--- Terry E. Branstad
Governor of Iowa
January 10, 2012**

**Governor Branstad's Budget and Program Presentation
Before the Iowa General Assembly
January 10, 2012**

Madam Lt. Governor, Mr. President, Mr. Speaker, Leaders, justices, judges, legislators, elected officials, distinguished guests, family, friends and fellow Iowans.

Today it is my honor to stand before you and deliver this, my 17th State of the State address in this great chamber.

And while 17 doesn't sound like such a big number to me, my wife Chris would tell you it just means I don't know when to quit talking.

I stand here today, older and wiser than during my first such opportunity those years ago, but:

With a heart full of pride,

With a head full of ideas, and

With a state full of new opportunities to grow and prosper as never before.

Last year we, like so many other states, faced serious budget challenges and unacceptably high levels of unemployment.

Eighty-nine programs were funded with one time money that was due to run out to--the tune of \$900 million. In other words, it amounted to nearly one-sixth of our entire General Fund budget.

More than 100,000 Iowans were out of work and seeking jobs and thousands more had simply given up hope.

My charge to each of us was simple, yet significant:

To restore predictability and stability to our state budget

To ensure our decisions were sustainable for the long term; and

To set the stage for a period of unprecedented economic expansion

Together, we took on these challenges--as Iowans always do.

And while the process was messy--as it always is,

And though none of us got everything we sought—as we never do,

We took the necessary steps to put the state's fiscal house back in order; ended our dependency on one time revenue; funded a balanced budget using on-going revenue; and passed a biennial budget that funds most areas for two years.

Here in Iowa, we are a model for the nation of how Republicans and Democrats can work together for the common good of our people.

Iowans deserve a budget that works, a budget that focuses on the essentials, a budget that reflects the character and ideals of Iowa's hard-working taxpayers, and together we delivered just that.

So take this moment, before the hard work of this session begins, and congratulate your fellow Legislators for a job well done as I congratulate each of you. (Governor leads applause.)

Now, with our fiscal house much improved, and our fiscal year 2013 budget already substantially completed, we have a tremendous opportunity to focus the next few months on two other critical priorities:

First, creating new jobs and careers for Iowans to significantly raise family incomes, and

Second, adopting common sense solutions for our schools to give our children a world class education.

We must share the urgency of Iowans to revitalize our economy and improve our schools.

We must commit long-term to make Iowa ready to support the jobs and careers of the future--the very careers that will keep Iowans home and bring new economic opportunities to our state.

This past year we took the first steps toward improving Iowa's economic health.

Together, we created the Iowa Partnership for Economic Progress which will lead our state's efforts to encourage Iowa entrepreneurs, small business owners, and other job creators.

In addition, I signed an executive order to bring common sense back to our regulatory process that requires a fact-based analysis of the jobs impact for any proposed administrative rule.

But these are just the first steps on our path towards a renewed prosperity that brings greater economic opportunity to all Iowans.

While improvement is being made, there is still much work to be done and it is going to take the cooperation of every member in this Chamber to provide the opportunities Iowans deserve.

The "all or nothing" politics that often slows or outright prevents our leaders from making progress on so many issues in Washington, DC and in other state capitols does NOT have to happen here.

In Iowa, we have a shared responsibility to do our work differently; to come together in the best interests of ALL Iowans; and to shed the partisanship that makes good public policy so elusive.

The simple truth is Iowa no longer only competes against other states for attracting new jobs, careers, economic development, and investment.

We now compete in a worldwide economy. We must compete with Brazilian ethanol, with Chinese production of technology, and with every other emerging nation ready to claim our economic mantle.

I have seen first-hand the economic and educational growth around the world. This past September, I traveled to Korea, China and Japan as part of a trade and investment mission. While in Beijing, I met with Vice President Xi Jinping.

Vice President Xi visited Iowa in 1985 as a Hebei Province party official. Now, he is the Vice President and next year he will become the President of China. Out of that meeting one message was clear: for Iowa to compete in the future, we must compete globally.

On that trip, I met with companies in each country I visited. I was able to communicate a message that Iowa is open for business and poised for growth--a message that Iowa is full of hard-working citizens who are ready to work.

As a result of those efforts, we convinced South Korean company CJ to invest \$324 million in the Fort Dodge area and bring 180 great jobs to Iowa.

However, companies abroad should not be the sole source of our growth. American companies have seen the work we have collectively done to enhance stability in our state through our fiscal discipline.

As a result, numerous companies have announced their relocation or expansion plans for Iowa. Cargill purchased the Tate & Lyle's plant in Fort Dodge and will create over 100 new jobs in Webster County and provide another emerging market for Iowa corn.

ALCOA is investing nearly \$300 million in their Davenport factory where they will begin producing automotive aluminum to meet the rising demand for lighter and more fuel efficient vehicles.

The combination of our strong agricultural, bio-science, manufacturing, and financial sectors means Iowa is better positioned than most states for economic expansion.

But I believe being better isn't good enough. I say we should strive to be the best.

I am convinced that Iowa stands at the precipice of a major economic expansion. But that expansion is not guaranteed.

Our opportunity for unparalleled growth is like the opportunity a good Iowa field affords a farmer, but work must be done before a harvest can be reaped.

Our job creators are ready, the question is are we?

Are we ready to plant the seeds for growth and prosperity?

If the answer is yes—and the answer must be yes—then we must develop the permanent tools job creators, career builders, and hard-working Iowans so critically need.

to help create the jobs we need today and the careers we need tomorrow.

The first piece of my action plan should come as no surprise to anyone.

This year I will submit to the General Assembly a revised plan to reduce commercial and industrial property taxes by 40% over the next eight years.

Commercial property taxes in Iowa are the 2nd highest in the nation and I believe there is agreement within this chamber that these taxes must be reduced—not because they cost businesses money, but because the cost Iowans, jobs.

What has been lacking in this discussion, I believe, is an understanding of the consequences for small business owners who struggle to keep their doors open and their workers employed due to this backbreaking business burden.

Today, sitting with my family, is Ying Sa. I met Ying at the Iowa Immigrant Entrepreneurial Summit.

She is a leader who has helped hundreds of immigrant entrepreneurs start successful businesses in Iowa, including her own.

Ying and nearly 500 other Iowans met to discuss their experience of starting businesses and their dreams of success here in Iowa. I was honored to address their summit and to recognize 130 immigrant entrepreneurs who started a new business in Iowa last year.

Ying has a growing CPA business, but does not own her office space. Rather, she leases the property and she, like thousands of other small business owners across Iowa, feels the brunt of our high property taxes through net-net leases wherein she pays the full cost of the property taxes attributable to her footprint.

Ying, will you please stand up.

She and the thousands of hopeful small businesses owners are the Iowans who most need commercial property tax relief.

Will each of you commit today to a permanent property tax solution for Ying, for all of her fellow small business owners, and for the tens of thousands of Iowans seeking jobs?

Passing our plan will give Iowa business owners permanent relief and a fighting chance to compete for new jobs worldwide.

In addition, our plan prevents a shift to other classes of property by limiting local government spending and by cutting in half the annual growth limit for residential and agricultural property.

The second piece of my action plan is to give our new Iowa Economic Development Authority the tools it needs to lead our job creation efforts.

Last year the Legislature directed us to create a replacement for the Grow Iowa Values Fund

and we are proposing a new \$25 million annual investment in our existing High Quality Jobs Program.

The High Quality Jobs Program has a proven track record of success and a documented return on investment of two dollars in new tax revenue for every one dollar invested.

Adding this direct assistance component will give the Iowa Partnership for Economic Progress an important tool in attracting high-quality businesses and careers to Iowa.

In addition, my proposal will be structured so state investments in the program will decline over time so the program will be self-funding within 10 years as a direct result of the jobs it brings to Iowa.

The third component of my jobs and careers action plan will encourage those small businesses that supply key components to our strong manufacturing sector to grow their facilities and create new jobs in Iowa.

Often these major manufacturers have large supply-chains, filled with companies that produce vital components for the anchor manufacturer.

Manufacturing must remain an important part of our diversified Iowa economy.

I will offer legislation that removes the barriers that discourage suppliers from bringing their businesses close to their best Iowa customers.

We have major anchor manufacturers like John Deere in Waterloo. Let's develop a supply chain cluster wherein surrounding towns attract those smaller support businesses that feed John Deere.

Without question, the jobs such suppliers will provide in Hudson, LaPorte City, Parkersburg, and Denver are equally as important to those communities as the jobs John Deere provides to the citizens of Waterloo.

The final piece to this jobs and careers puzzle involves the dilemma faced in many rural Iowa communities when a local anchor business is put up for sale.

When hometown businesses are sold to out of town, out of state, or out of country buyers, the local community often suffers.

We must work to keep Iowa companies in Iowa, even when an ownership change takes place.

This is not just a tool for Iowa businesses; it is a tool for Iowa communities--Iowa communities where these companies represent so much more than jobs; where these companies represent our families, friends and way of life.

Many of these companies have operated in Iowa for years, operated by owners committed to the local way of life. And when these owners wish to retire, or start a new business, they must have options for keeping their company local.

I am proposing legislation that will encourage the formation of Employee Stock Option Plans to encourage the sale of these local businesses to the very employees who have made that company a profitable success.

Our plan will encourage more lowans to own a stake in their own company, to reap a greater share of the fruits of their own labor, and to help protect the quality of life in their local community.

Employee ownership is good for Iowa and great for the Iowa communities in which these businesses, jobs, and careers exist.

My four point plan of action to create the jobs we need today and the careers we need for tomorrow is an essential piece of our economic development puzzle and I ask for your bipartisan support over the next three months to get it done.

But we cannot leave any discussion about Iowa's future without focusing on our most precious natural resource--our children.

With four young granddaughters, I understand the importance of that commitment at a time when new technology and other forces are rapidly reshaping the labor market.

Our children's future depends on whether they learn the knowledge and life-skills needed to succeed in a global economy and be well-informed, good citizens for the 21st century.

Our state's future depends on whether the quality of our schools matches the best-performing schools anywhere in the world.

Today we have with us in the galleries students from Van Meter, Ankeny, and Capitol View Elementary here in Des Moines. I have asked them here, because today we take a crucial step towards ensuring they have opportunities to pursue their dreams by being among the best educated anywhere.

The bottom line is education must be a greater priority for our state, because if our schools are not the best, then we will fail these young people and all those young lowans who follow them.

Last week Lt. Governor Reynolds and I unveiled our updated education reform blueprint. It is the product of nearly a year of work

- that work included our education summit that brought together some of the best minds from Iowa, our nation, and the world,
- then was followed with the release of an initial blue print to start a statewide conversation on how to give our kids the best education,
- and at that point we hit the road to hold an unprecedented number of education town halls to engage students, parents, teachers, job-creators, and other lowans in a true give-and-take dialogue about the future of our education system,
- with a final step of revising the blue print into the actual reforms that are before you now.

Here are some steps we need to take together to turn Iowa's good schools into world-class schools.

One, we need a great teacher in every classroom and a great principal leading every building. That starts with being more selective about who can become an educator. A "B" college grade-point average for admission to Iowa's teacher-preparation programs is not asking too much.

Two, all prospective teachers seeking a state license should demonstrate content and teaching mastery to assure they are ready for the crucial work of teaching our children.

Three, the School Administration Manager program should be expanded to carve out more time for principals to be instructional leaders. Other staff can take on management tasks to free principals to observe and coach teachers in their classrooms.

Four, the Iowa Department of Education will continue to improve the Iowa Core —our state standards in math, science, English, and social studies. But well-rounded, healthy students need more than just these core areas.

The department will work with educators to develop new standards for music and other fine arts, character education, physical education, entrepreneurship education, applied arts, and foreign languages.

Five, a new kindergarten assessment will measure whether children start kindergarten ready to learn and leave prepared to flourish in first grade.

Six, end-of-course tests for core subjects will demonstrate that high school students are ready to graduate. These will be designed with teachers, and will emphasize not just knowing content but being able to apply it.

Seven, all juniors should take a college entrance exam, with the state covering the cost. In addition, they should have the option of taking a work skills readiness test. This will tell us whether Iowa students are college and career ready for life after high school.

Eight, let's assure that children can read by the end of third grade. Otherwise, they will fall further and further behind. An intensive focus on literacy means working closely with families and providing more support for reading and writing in schools starting in preschool, and continuing through kindergarten, first, second, and third grades.

Because reading is so essential for later success in school, it is unfair to promote an illiterate child.

Nine, Iowa has some highly innovative schools, and we should encourage more schools to be innovative. Youngsters need more opportunities to engage in real-world experiences—including internships—in science, technology, engineering and mathematics.

Doing well in these subjects is the gateway to fast-growing fields with some of the best-paying jobs—whether students are headed for career training or a two- or four-year college.

To encourage such efforts, Iowa should establish an Innovation Acceleration Fund. Schools and partners will identify education problems and innovative solutions. Competitive grants will fund the best ideas, which may be scaled up statewide.

Ten, online learning that complements learning in traditional classrooms should be promoted.

So should competency-based learning that personalizes education for each child, and begins the process of moving us away from the time-based industrial model of education and its one-size-fits-all approach.

Let's do all this and more for our children with a bipartisan consensus that will stand the test of time.

Don't Iowa's students deserve a world-class education?

As the Lt. Governor and I traveled to all 99 counties last year, one thing was made absolutely clear to us--Iowa must strive to be the best.

Where in other parts of our nation uncertainty has become the new reality, it is imperative we make Iowa the center of stability and innovation.

As we work together towards these goals, we must all remember that Iowans are holding us accountable.

We have an obligation to exceed their expectations, and begin building on our foundation for growth.

I believe our aspirations for a better tomorrow can and will ignite our capacity to innovate.

So, let's innovate today.

Let's provide the permanent tools that our small businesses and hard-working taxpayers so critically need.

Let's commit to new job and career opportunities for all Iowans.

Let's give our children the best education in the world.

Let us,

 Republicans and Democrats,

 rural and urban,

 all Iowans,

become a bright beacon of hope to the rest of the nation and show them how a motivated people,

- working together,

- with the best interests of our children in our hearts,
- and a set of new tools in our hands,

can solve our common problems and bring to Iowa unprecedented economic expansion and unequalled educational opportunities.

This is our challenge. This is our mission. This is our obligation.

Thank you.

God bless you and God Bless the great state of Iowa.

PROGRAM

INITIATIVES

Branstad Administration's Five-Year Goals

This document summarizes Governor Terry E. Branstad's Program and Budget Recommendations for the Second Session of the Iowa 84th General Assembly.

Governor Branstad remains focused on the accomplishment of the Five-Year Goals he outlined in his 2011 Budget and Program Presentation to the Iowa General Assembly.

The goals are ambitious and the work required to achieve them is significant. However, Governor Branstad's Budget and Program Presentation to the Iowa General Assembly for 2012 provides a focused and clear pathway for making progress toward the accomplishment of his goals.

Governor Branstad's Goals

Goal 1:

200,000 New Jobs for Iowans

Goal 2:

15% Reduction in the Cost of Government

Goal 3:

25% Increase in Family Incomes

Goal 4:

1st Schools in the Nation

Educational Transformation

Governor Branstad believes Iowa's young people deserve a world-class education to prepare them for a fast-changing global economy. They should graduate from high school ready for the next step, college or career training. They must have the knowledge and skills needed to compete for good-paying jobs and to be well-informed citizens.

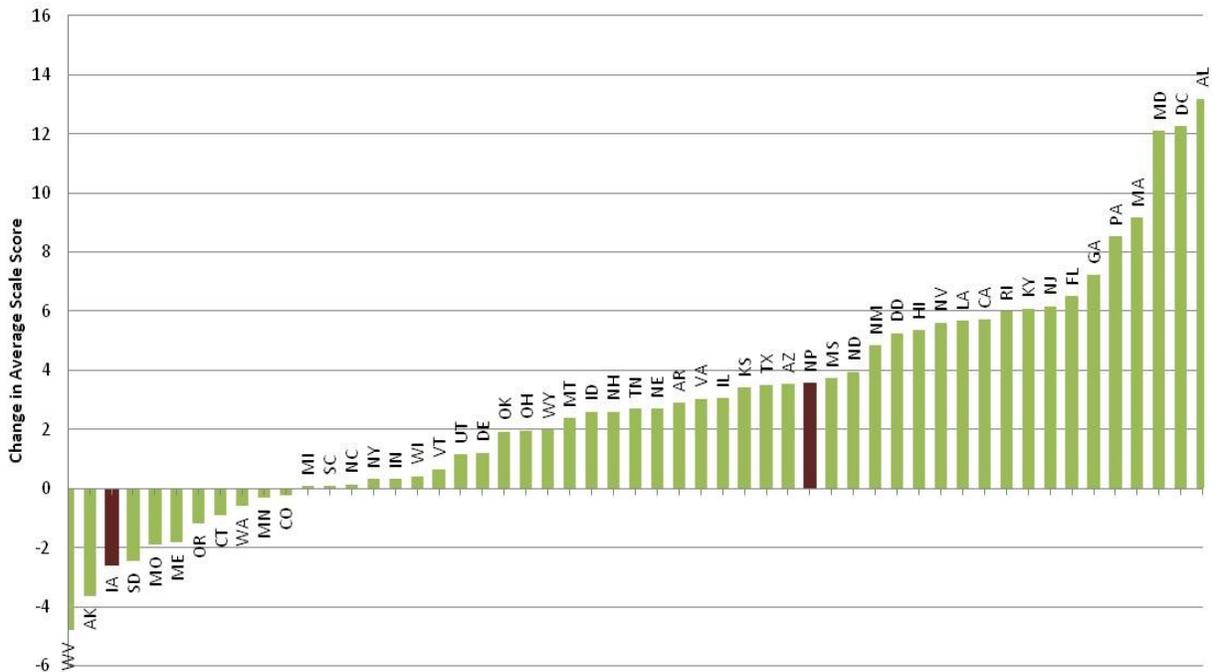
Iowans have a proud tradition of providing children the best education possible, dating back to 1830 when settlers built the first one-room schoolhouse in Lee County. In the early 1990s, Iowa led the nation in education. Iowa eighth-graders were first in math and fourth-graders were top performers in reading

on the National Assessment of Educational Progress (NAEP).

Unfortunately, Iowans became complacent, and Iowa slipped to the middle in national rankings. Iowa's test scores have changed little over two decades. Other states that adopted significant school reforms passed us by.

Governor Branstad has developed a plan to restore Iowa schools to first in the nation, and assure Iowa children are not only the best educated in this country but among the best educated in the world.

**NAEP Reading Grade 4 - Overall
Change in Average Scale Score 2003-2011**



To achieve these goals, Governor Branstad proposes the following strategies.

A Great Teacher in Every Classroom and a Great Principal Leading Every School

It is essential to get a great teacher in every classroom and a great principal leading every school. That starts with being more selective about who can become an educator. Requiring a “B” college grade-point average for students seeking admission to Iowa teacher preparation programs is one important step. Another step will be to set a reasonably high bar on a pre-professional test to measure basic skills before permitting entry



into teacher preparation programs.

A state task force will study teacher performance, compensation and career development to find a new structure to give students a more rigorous education. Task force recommendations will be presented next fall.

The School Administration Management (SAM) program will be expanded to help principals be instructional leaders. Other staff will take on management tasks, such as routine budgeting, to free up principals to spend more time observing and coaching.

Expand and Improve the Iowa Core

The Iowa Department of Education will continue to improve the Iowa Core (state) standards in math, science, English/language arts and social studies, plus 21st Century skills. This will include clarifying priorities about what students should know and be able to do.

Working with educators from across the state, the Department of Education will also create high standards for music and other fine arts, applied arts, character education, physical education, and world languages.

Adopt a More Useful Assessment Framework

A new kindergarten assessment will measure whether children start kindergarten ready to learn and leave kindergarten prepared for success in first grade.

Every three years, a statistically sound sampling of Iowa ninth-graders will complete the Program for International Student Assessment (PISA). This will allow Iowa to compare itself to the world’s top school systems.

End-of-course assessments for core subjects will serve as a high school exit exam. This will help give students a strong foundation of content and skills, including how to apply what they learn. Extensive remediation will be provided for students who do not pass the first time.

Iowa 11th-graders will take a college entrance exam, at state expense, and will

have the option of taking a work skills test. This will show whether students are ready for college or a career, provide them with a potential key to college, and allow Iowa to compare itself to other states where all students take a college entrance exam.

Assure Reading by the End of Third-Grade

Students cannot succeed in school unless they can read by the end of third-grade. It's critical to increase the focus on literacy — both reading and writing — by working more closely with families and providing more support for literacy in schools. This intensive effort should start in preschool, as developmentally appropriate, and continue through kindergarten, first- and second-grades.

All students should spend at least 90 minutes a day on literacy, with those who need more intervention spending additional time. An Iowa Center for Literacy Education will be a clearinghouse for best practices.



Youngsters who cannot read before fourth-grade will repeat third-grade under a different program to help ensure they learn to read and write. They may also attend a transitional third- and fourth-grade class. Schools may promote children when they are ready to move ahead.

Good-cause exemptions to ending social promotion will be made for children who are new to learning English and for some children with special education needs.

Innovation to Boost Learning

In the spirit of innovation, Iowa should establish an Innovation Acceleration Fund. Working with partners, school districts will propose solutions to local education problems and compete for grants. Ideas that work could be implemented statewide.

The fund could be used to find ways to provide more equitable opportunities for students to engage in real-world experiences in science, technology, engineering and mathematics (STEM). Performing well in these subjects is the gateway to fast-growing fields with some of the best-paying jobs in the next decade. Expanding internships for high school students with STEM businesses is one possibility.

Another opportunity for innovation will come with expanded pathways for high-quality charter schools. A state board will have the authority to approve charter schools and to close ineffective charter schools.

Governor Branstad believes that, together, these and other measures will help Iowa move forward to provide all students with a world-class education, regardless of where they live. This effort must be sustained regardless of who is governor or which party controls the Iowa House and Senate. This is work Iowans must take on together with a sense of purposefulness for the long term.

Job Creation

Governor Branstad has set a five-year goal of creating 200,000 new jobs and increasing family incomes by 25%. To that end, he has taken the first steps toward improving the environment for economic growth in Iowa and promoting Iowa as “open for business” to the world.

Iowa Partnership for Economic Progress

The Governor and General Assembly successfully collaborated in 2011 to pass legislation to completely remake the economic development efforts of state government. This new organization is already streamlining the state’s economic development efforts through a new public-private partnership that brings the best practices from both worlds. Entrepreneurs across Iowa, the nation, and the world are taking notice of this dynamic new partnership.



Honey Creek Creamery

Jobs Impact Statement for New Administrative Rules and Rolling Sunset of Existing Rules

Governor Branstad signed an executive order to require a jobs-impact statement with every proposed new administrative rule and has ordered a rolling sunset of all existing

administrative rules to identify those that negatively impact job creation in our state.

International Trade Missions

Both Governor Branstad and Lt. Governor Reynolds have led significant trade missions to the Far East. Visits to China, South Korea, and Japan focused on creating opportunities to promote trade that will result in job creation for Iowa.

In 2011, the first product of these efforts came to fruition with the announcement that CJ Corporation in South Korea



would locate a \$324 million facility in the Fort Dodge area, bringing with it 180 high quality jobs.

In 2012, Governor Branstad proposes the following initiatives to create the jobs we need today and the careers we need for the future.

Reduce Commercial and Industrial Property Taxes by 40%

Governor Branstad proposes reducing Iowa’s second-highest-in-the-nation commercial property taxes by 40% over an eight-year period.

The Governor's plan will roll back the assessed value of both the commercial and industrial property tax classes by five percent a year, until the roll back reaches 60%, putting Iowa's taxes on par with surrounding states in the Midwest.

Governor Branstad has committed to provide local governments with additional state resources to backfill a portion of the revenue loss due to this change. In addition, he will protect residential property taxpayers from a tax shift by cutting in half—from four percent to two percent—the maximum annual growth allowed in residential or agricultural property taxes by Iowa law.

The Governor's plan will give Iowa businesses permanent tax relief and a fighting chance to compete worldwide. It will also give communities a fighting chance to compete for economic development and job creation.

Replace the Grow Iowa Values Fund with a Self-Funded Addition to the High Quality Job Program

Legislation signed by Governor Branstad in 2011 brings an end to the Iowa Values Fund effective June 30, 2012. The legislation also requires the Governor and General Assembly to develop a replacement program. Governor Branstad proposes a new direct assistance program that will expand and improve on existing job-creation programs that have successful track records. Specifically, the High Quality Job program has successfully created thousands of

jobs and driven billions in capital investment by Iowa businesses since it was created. It has returned \$2 in tax revenues for every \$1 of tax incentives provided.

The Governor proposes to improve this program by adding a loan assistance component and by committing to a stable funding level of \$25 million a year. This will facilitate the Economic Development Authority, and the businesses that partner with it, to make economic decisions with confidence due to our long-term commitment to the program.

In addition, the Governor proposes reducing the state funding component by \$2.5 million a year as the fund is allowed to capture a portion of the new tax revenue created through the new jobs directly attributable to the program's efforts. Thus, within 10 years state taxpayers will no longer be asked to contribute to this fund. It will become self-funding and self-renewing through its successful efforts to bring new jobs to Iowa.

Improve Our Ability to Recruit Supply Chain Businesses that Support Iowa Anchor Manufacturers

Governor Branstad recognizes we need to build upon the strength of our manufacturing sector by recognizing the importance of supply chain development. However, Iowa's corporate income tax structure discourages the smaller businesses that supply component parts to our large manufacturers from locating their businesses near their key Iowa manufacturing customers.

The Governor proposes a net business income adjustment for these suppliers in order to make it more profitable for them to locate their facilities closer to their primary customers. This will bring out-of-state jobs to Iowa communities that surround our anchor manufacturers.

Incent and Encourage Employee Ownership of Iowa Businesses

Governor Branstad recognizes the need to do more to keep existing businesses in Iowa. Frequently, a business is moved out-of-state when the current owner wants to sell it but is unable to find a local buyer. In many Iowa communities, the loss of such a business is devastating to their way of life.

Employee Stock Ownership Plans (ESOPs) can be used as a tool to help in these situations. ESOPs allow the business to be sold to the employees, rather than to an out-of-state buyer, allowing the business to remain an integral part of the Iowa community.

The Governor proposes to increase the use of ESOPs by providing a capital gains deduction for the sale of stock to an Iowa ESOP. He also proposes committing \$1 million for ESOP formation assistance and for an outreach and education campaign directed toward the Iowa businesses that can most benefit from it.

Reinstate the Iowa Film Office

The Iowa Film Office, eliminated in 2010, had a solid reputation and a positive impact on film production in Iowa prior to the 2007 establishment of film tax credits and an expanded role for the Office. Over the years, the Film Office helped create jobs and revenue, showcasing Iowa to the world in productions such as Field of Dreams, The Bridges of Madison County, Twister, and many more. While suspension of the film tax credits should remain in place, Governor Branstad recommends reinstating the Iowa Film Office within the Iowa Department of Cultural Affairs.



Supporting Strong and Healthy Families

Healthiest State in the Nation Initiative

Governor Branstad has set the ambitious goal of making Iowa the healthiest state in the nation by 2016. The need to become healthier is undeniable. Poor health behaviors (resulting in obesity and ultimately chronic conditions like diabetes, heart disease and cancer) are significant drivers of health care costs and productivity loss, which result in the consumption of a large portion of the Iowa economy. According to the Center for Disease Control's (CDC) 2010 Behavioral Risk Factor Surveillance System, 29.1% of Iowans are obese, and the prevalence of obesity in Iowa has increased 66% since 1995. According to the Iowa Pilot Intervention Summary Report "School-Age Children's Nutrition & Physical Activity Project School Years 2005-2007," more than one-third of third-, fourth- and fifth-graders in Iowa are overweight or at risk for being overweight. Simply put, if Iowa can address health and wellness and empower Iowans to take ownership of their health, lives can be improved and billions of dollars saved.

Iowans are being engaged at a grass-roots level and encouraged to embrace the goal of making Iowa the healthiest state. (<http://www.iowahealthieststate.com/>) This multi-year journey is designed to align existing and new initiatives that permanently change policies and the environment. Included in the effort is the Blue Zones Project, where people will transform their communities to live longer, healthier lives. (<http://www.bluezonesproject.com/>)

Since August 2011, Governor Branstad

has worked with the Healthiest State Initiative toward making his goal a reality. The Healthiest State Initiative is a privately led, publicly endorsed effort that will leverage the best ingenuity of private enterprise and the



broad reach of public institutions. Already, the Healthiest State Initiative has had success. In October 2011, more than 291,000 Iowans participated in over 5,500 "Start Somewhere Walks" held in every county of the state. In addition, 84 Iowa communities started the application process to become a Blue Zones community.

In addition to creating new programs, the Healthiest State Initiative is shining a spotlight on existing programs that align with the goal to make Iowa the healthiest state in the nation. The Healthiest State Initiative will empower Iowans, make our state more economically viable, and translate to a healthier Iowa with a better quality of life for all residents.

Redesign Mental Health Services

Currently, Iowa has 99 counties with 99 different systems for mental health care. These different systems lead to inconsis-

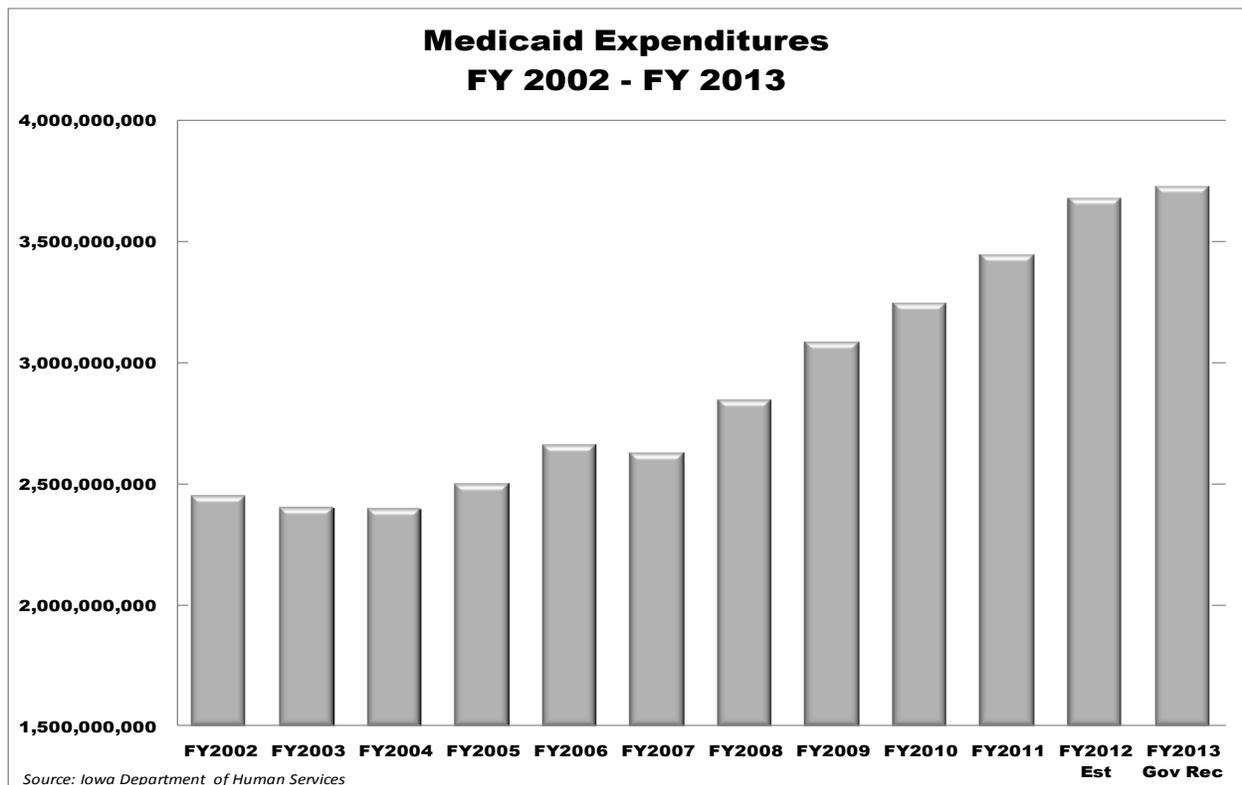
tency in access, service and quality for Iowans. It is time for Iowa to establish a statewide system of care that secures outcomes for the vulnerable and is accountable to the public. A redesigned system should create a balance between availability, affordability and quality of care while addressing structure, services and financing. Last year, the legislature passed, and Governor Branstad signed, legislation outlining a plan for redesign that included seven work groups. There was significant response to this redesign effort from across the state, and each work group involved over 100 people and had considerable consumer input.

Governor Branstad supports a phased-in reform beginning with regional management of core services, with the state eventually as-

suming the full cost of the non-federal share of Medicaid. The state and regional structure must be operational by July 2013 and critical core services would be phased in beginning in FY 2014. The redesign plan submitted by the Department of Human Services helps establish a statewide system of care that both secures outcomes for vulnerable Iowans and creates a system that is accountable to the public.

Modern Health Care – e-Health in Iowa

Health information technology is a tool to support the modernization of health care in Iowa. Last year, Governor Branstad signed legislation for the continued development of an electronic network for clinical health records in Iowa, known as “e-Health.” This system will serve patients and providers



alike while increasing the quality and efficiency of care in Iowa.

Development continues with the largest insurance carriers and three of the largest hospital systems committing to participate for the first five years. A viable e-Health system will improve patient-centered health care.

Iowa's Medicaid Program

Medicaid accounts for nearly one-third of all General Fund appropriations and remains a large and complex funding source for health care. The Iowa Department of Human Services Medicaid Enterprise serves thousands of Iowa children and families, providing care for the most vulnerable and needy. Due to increasing health care costs, an expanding population, and inconsistencies in federal funding financing, the cost of Medicaid remains an issue. Good management and effective cost containment strategies are critical for program sustainability.

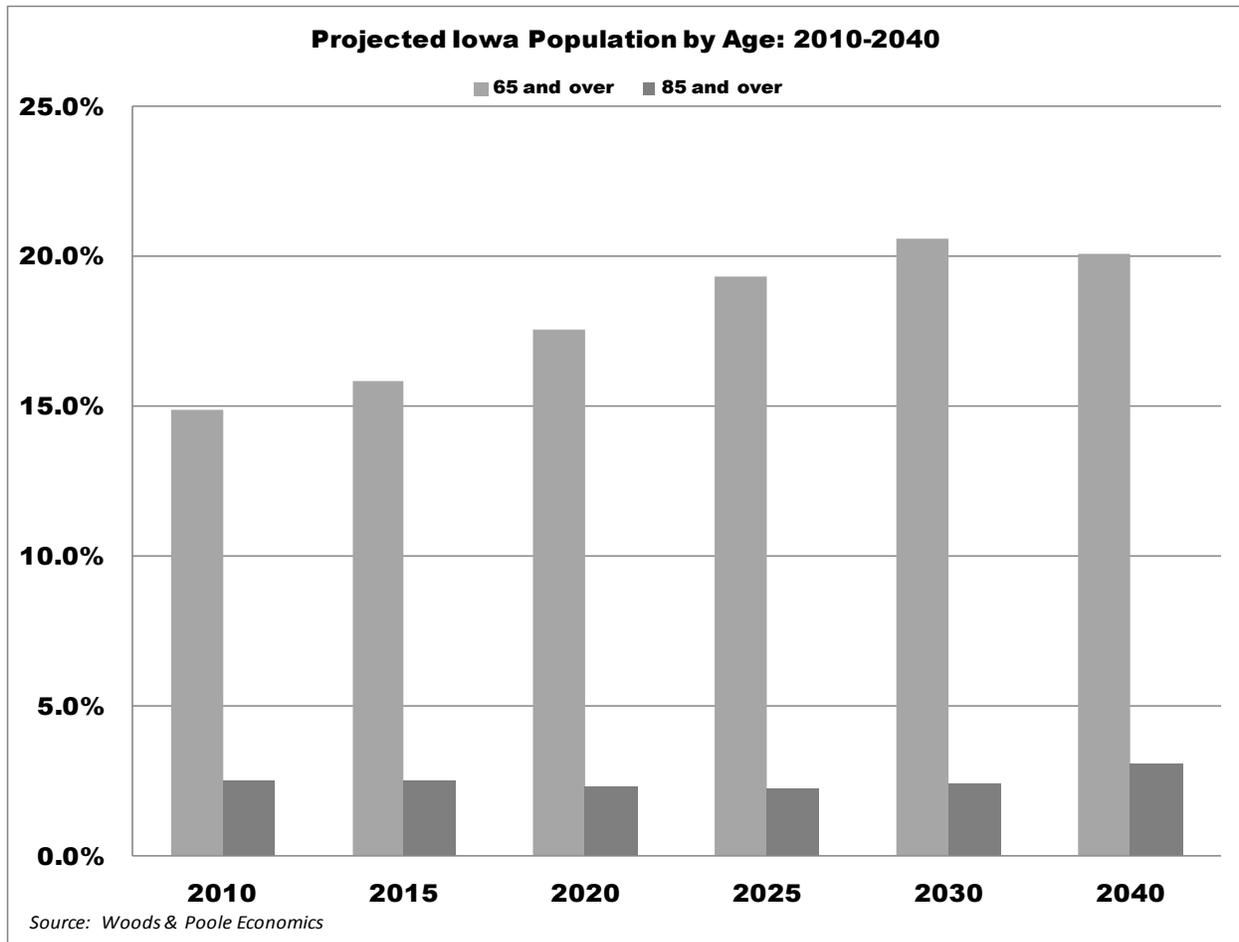
Supporting Our Older Iowans

In 2011, the first of the 78,000,000 Baby Boomers in America turned 65. For Iowa, the demographics of aging are even more pronounced. According to the 2010 Census, Iowa ranks third in the nation for the percentage of population 85 years or older. The most up-to-date long-term population projections for Iowa, from Woods and Poole Economics, indicate that by 2040 more than 107,000 Iowans will be 85 or older, and one in four Iowans will be age 65 or older. Iowa's aging population provides unique opportunities along with its challenges. Iowa's older citi-

zens provide a wealth of wisdom, experience, education, skill and perspective that are an invaluable source of leadership in the labor and volunteer force of Iowa.

Advocating for Older Iowans

The Department of Aging and the Office of the Long-Term Care Ombudsman play vital roles in providing voices and support for older Iowans. Governor Branstad remains committed to protecting the independence of the Office of the Long-Term Care Ombudsman. Governor Branstad also



believes the Department and the Office of the Long-Term Care Ombudsman must work together in order to provide the best advocacy, services, and protection for aging Iowans.

mitted to addressing the impending need for more direct care workers in Iowa.

Direct Care Workers

Iowa Workforce Development estimated an additional 10,000 new direct care nursing positions would be needed for the ten-year period from 2006 to 2016. These positions are critical to care for older Iowans in all care settings. Governor Branstad remains com-



Supporting Our Military and Veterans

Governor Branstad believes that our veterans can play a vital role in revitalizing our economy. Veterans in Iowa have developed many valuable skill sets that are key to a strong workforce. Last session, Governor Branstad signed into law a state income tax exemption for our military members serving active duty and oversaw the enhanced marketability of our Veterans Employment Services.



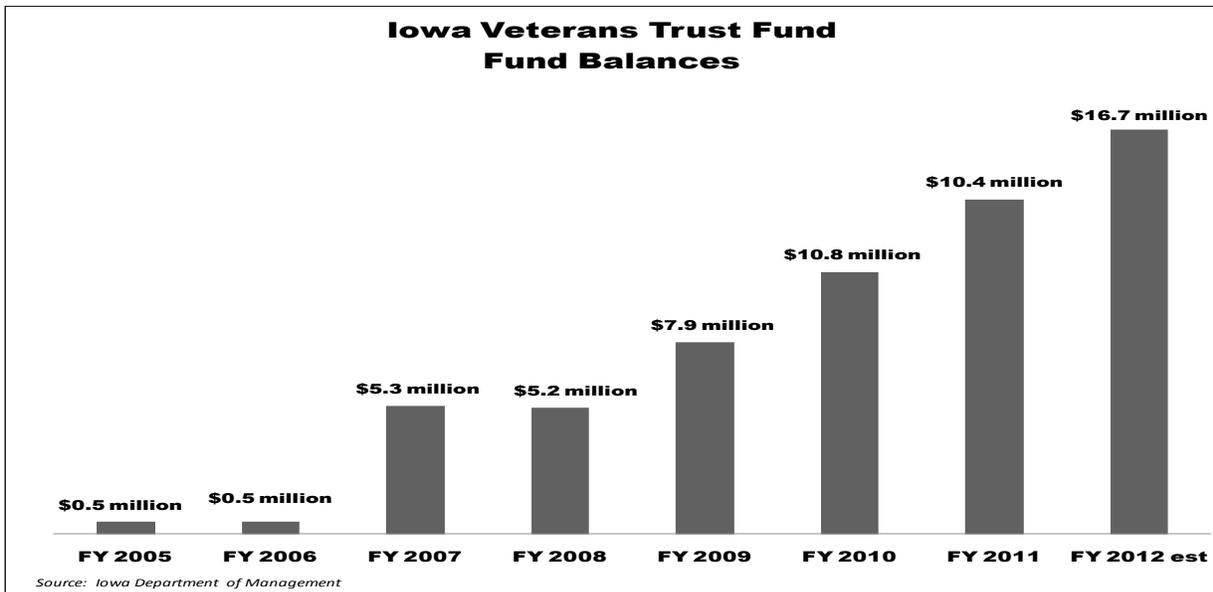
Building on this foundation, Governor Branstad proposes four key objectives.

Translating Military Expertise into Careers

Our military members have developed the skills, leadership, and integrity that many employers are currently seeking. As such, many of these skills directly translate into careers in a post-military life. However, many of these careers require licensing indicating an ability to perform a particular job. Governor Branstad will request a study/report on recognizing Military Occupational Specialty training/experience and applicable state licenses to identify ways to remove burdensome barriers that further delay job opportunities for our veterans.

Veterans Trust Fund

Last session, Governor Branstad committed to protecting the Iowa Veterans Trust Fund to ensure it was not diverted by the



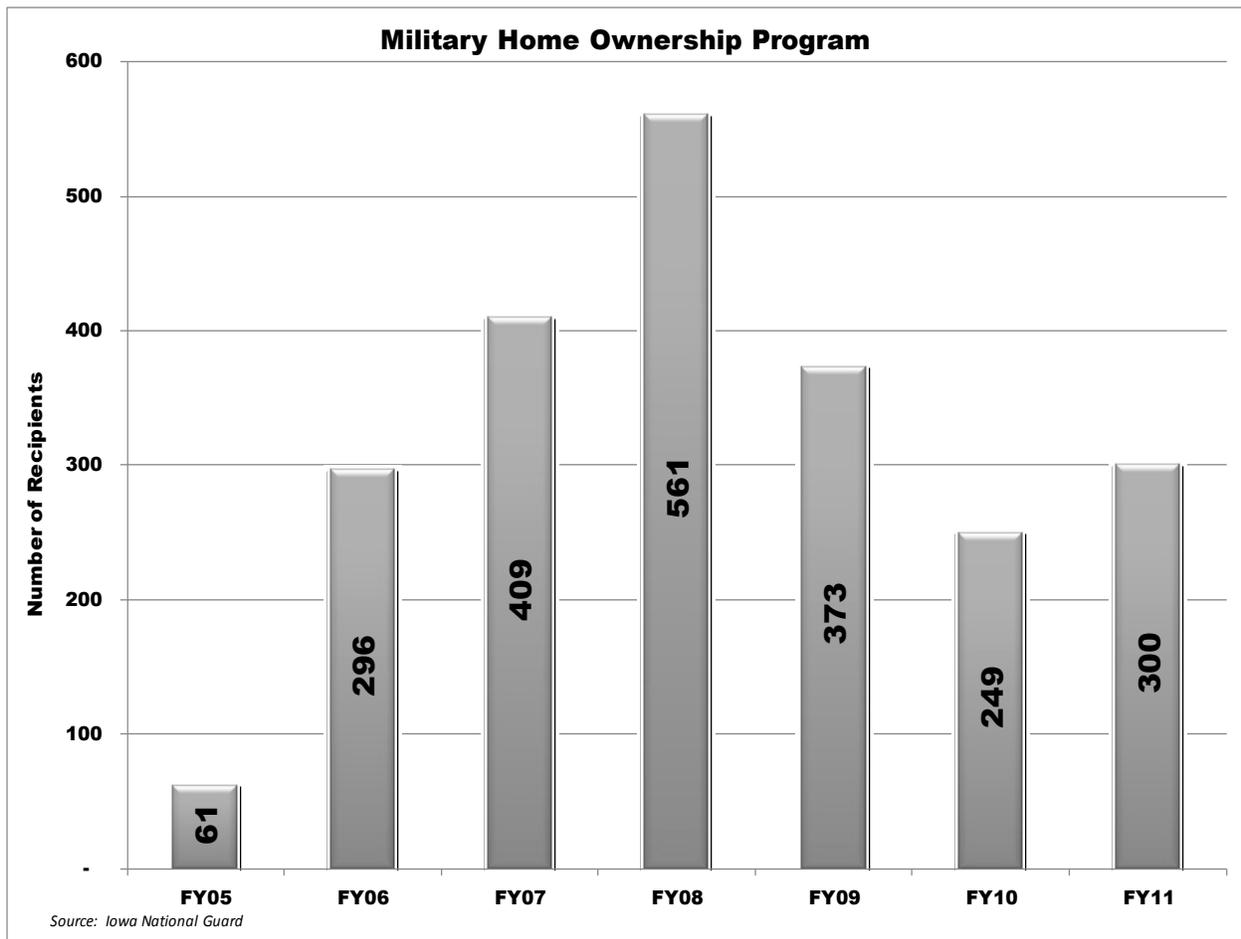
Iowa legislature for General Fund purposes. Governor Branstad remains fully committed to protecting the Fund this session and will work to ensure the Fund provides a stable, predictable source of revenue to support veterans' needs.

In 2011, approximately 3,200 Army National Guard soldiers and airmen served on overseas missions as military support for our country. Governor Branstad is committed to providing support and services to these men and women as they return to Iowa. To that end, Governor Branstad supports the continuation of the following two programs to as-

sist with their transition home.

Military Homeownership Assistance Program

The Military Homeownership Assistance (MHOA) Program provides eligible service members and veterans with a \$5,000 tax free matching grant that may be used toward down payment and closing cost assistance on a qualifying home purchase in Iowa. The MHOA Program promotes eligible service members from Iowa and across the country to live in Iowa and has assisted over 2,300 service members since its inception in FY

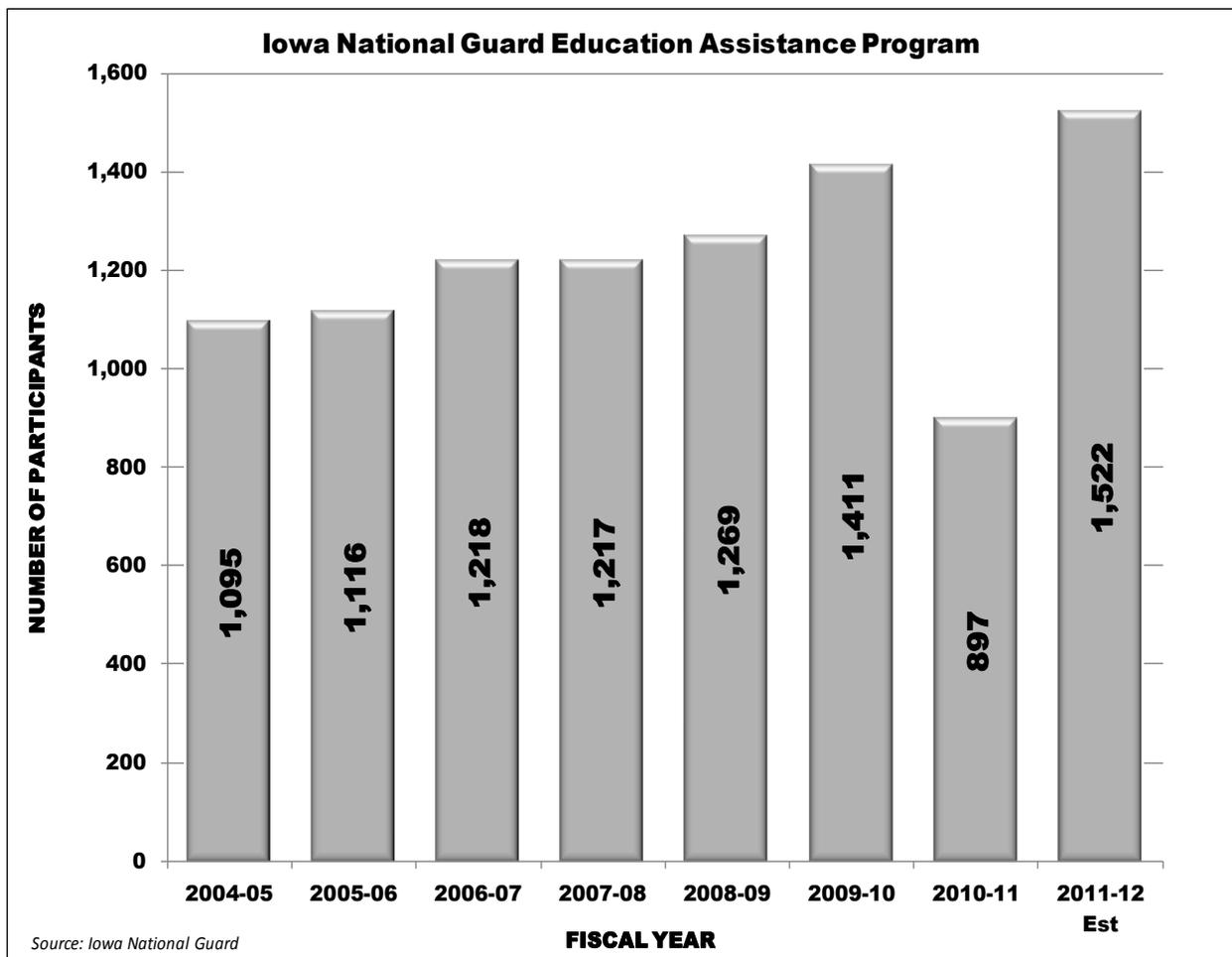


2005. Governor Branstad is recommending \$1.6 million be appropriated for FY 2013.

Iowa National Guard Education Assistance Program

The Iowa National Guard Educational Assistance Program (NGEAP) provides annual awards to Iowa National Guard members who attend eligible Iowa colleges and universities and who are working toward their first bachelor's degree or two-year degree. The NGEAP also encourages Iowa Guardsmen to attend Iowa Educational Institutions which improve the National Guard force and Iowa's quality

of life. NGEAP is an important benefit to Iowa National Guard members and has assisted over 14,600 recipients. So that soldiers may seek higher education, the Governor is recommending \$5.2 million in order to reach the 100% reimbursement level.



Focusing on Public Safety

While Iowa continues to be one of the safest states in the nation, Governor Branstad believes that strengthening public safety is critically important to improving community growth. A safer Iowa makes for a stronger Iowa.

Last session, more progress was made in enhancing public safety. Governor Branstad was able to retain 45 state trooper positions that were facing an expiring federal funding source. The Governor also signed into law legislation that bans dangerous drugs such as K-2, bath salts, and salvia divinorum. To improve upon the success of last session, Governor Branstad is proposing the following policy objectives.

Expand the Definition of Synthetic Drugs

Synthetic drugs are part of a rapidly changing landscape within the world of controlled substances. As our law enforcement continues to detect new synthetic substances, there is an opportunity for our state to strengthen the current ban on these dangerous drugs. Governor Branstad is proposing expanding the definition of synthetic cathinones and cannabinoids to include related substances.

Strengthening DNA Profiling Program

Strengthening the DNA (Deoxyribonucleic Acid) profiling program will help better identify criminals and play a key role in solving crimes where DNA was left at the scene. Current Iowa law requires DNA to be extracted from individuals convicted of a felony.

Governor Branstad is proposing strength-

ening the current program by requiring those convicted of aggravated misdemeanors to also submit their DNA. Aggravated misdemeanors such as assaults causing injury to peace officers and first offense stalking are not currently in CODIS (Combined DNA Index System). The expansion of the database to include aggravated misdemeanors will mean more DNA matches in criminal cases, and, therefore, a safer Iowa.



Feeding the World

Governor Branstad led our state through the Farm Crisis of the 1980s, when agriculture was one of the weakest sectors of the Iowa economy. Now agriculture is one of the strongest parts of Iowa's economy, with our state leading the nation in corn, soybean, pork, egg, and ethanol production. With over 92,000 farms covering more than 30.8 million acres of land, Iowa's agriculture industry is vital to our state's economy and future growth.

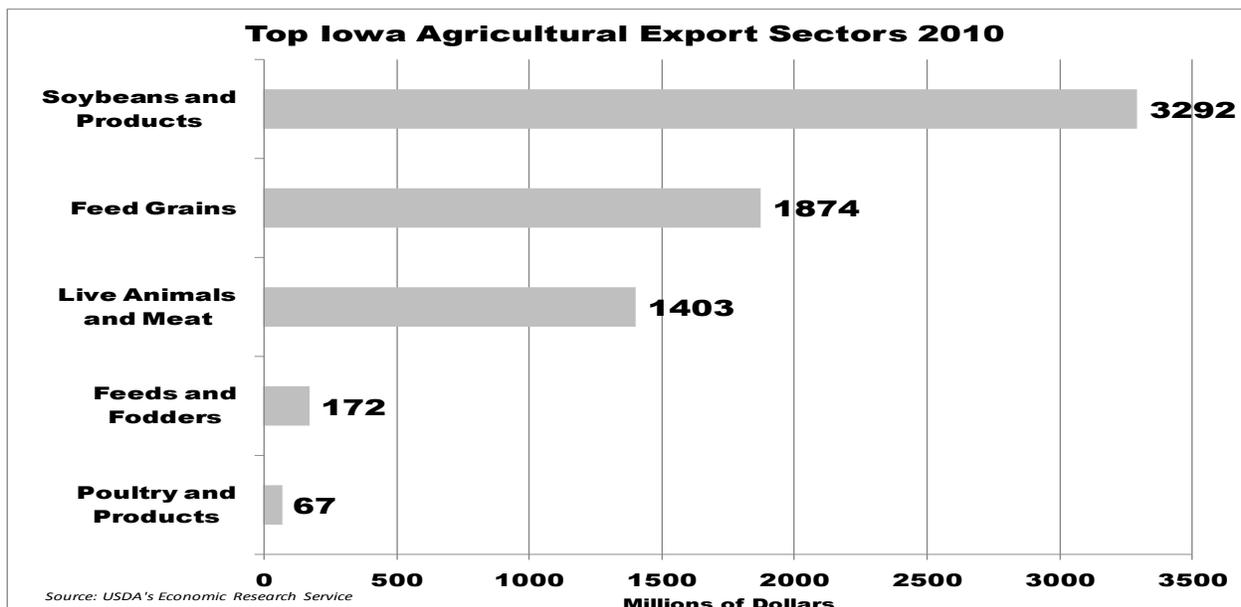


With the world population just surpassing seven billion people, international markets

depend on safe and reliable agricultural products from Iowa farmers and businesses. As the second leading state in overall agricultural exports by value, Iowa farmers and businesses continue to meet the challenge of feeding a growing world while protecting our important natural resources of air, soil, and water. In addition, Iowa must continue to build strategic international partnerships to grow the demand for Iowa produced products abroad.

Lead the World in Agriculture

Governor Branstad knows it is important for Iowa to have a strong business climate that fosters innovation and growth so that our farmers and agribusinesses can continue to help feed the growing world population. In addition to producing the raw commodities, Iowa has opportunities to create additional off-farm jobs that further process the grains and meat products produced in the state.



Through strategic partnerships and advancements in science and technology, Iowa will continue to expand upon the value-added processing opportunities available in Iowa. The Governor will work with key stakeholders to expand upon all these opportunities and strengthen the entire agricultural supply chain. The goal for Iowa's agricultural industry is to produce locally, process locally, and profit locally.

Protect Iowa's Natural Resources for the Future

Iowa is a leader in conservation and there is a strong commitment among the state's farmers and landowners to protect our vital natural resources of air, soil and water for future generations. Working together, the Department of Natural Resources and the Department of Agriculture and Land Stewardship will continue to partner with Iowans to protect our air, prevent soil erosion and prevent pollution to our waterways.

In addition, Governor Branstad and the Iowa Secretary of Agriculture, Bill Northey, will work closely with Iowa farmers and landowners to build on Iowa's culture of conservation. Through voluntary conservation methods, the state will encourage proactive meas-



ures to prevent topsoil runoff and protect our waterways. In addition, the Governor will create a recognition program for Iowa farmers and landowners who take proactive steps to protect our state's environmental assets.

Embrace International Trading Partnerships

To feed a growing world population, Iowa must expand our international partnership



abroad. With a goal of growing exports by 20% over the next five years, the Governor and Lt. Governor both led trade promotion trips during 2011. Lt. Governor Reynolds led a trade promotion trip with over three dozen Iowans to South Korea and China.

In addition, Governor Branstad traveled to South Korea, Japan, and China to help build strategic partnerships and met directly with key leaders, including China's Vice President Xi Jinping. As a direct result of these trips, a South Korean company, CJ Corporation, chose to locate their \$324 million project in Fort Dodge. In the fall of 2012, Governor Branstad plans to lead a trade promotion trip to Brazil and Chile to continue the promotion of Iowa abroad.

During 2012, Governor Branstad and the Economic Development Authority Director will conduct a strategic review of Iowa's international trade offices to ensure efficiency and identify emerging opportunities for expanded trading partnerships.

Road Use Tax Fund Efficiencies

Maximize Transportation Funding through Road Use Tax Fund Efficiencies

Transportation powers the creation of wealth in our nation and state. Quality roads, bridges, rail and airports play a crucial role in unleashing economic activity for people, towns, cities, counties, states and our nation. The transportation system has long been our nation's competitive advantage and remains so today in the global economy. The path forward is a robust, modern transportation system with a diverse funding mechanism to support it.



In 2011, Governor Branstad appointed the Transportation 2020 Citizen Advisory Commission (CAC) to conduct an independent review of Iowa's transportation needs and revenue. The CAC submitted their report to Governor Branstad and the Iowa Department of Transportation (DOT) on November 8, 2011.

As a result of the Transportation 2020 CAC recommendations, Governor Branstad directed the DOT to identify \$50 million in effi-

ciency savings that can be captured from the more than \$1 billion of state revenue already provided to the DOT and Iowa's cities and counties to administer, maintain and improve Iowa's public roadway system.

At the end of December 2011, the Iowa DOT submitted a legislatively mandated study of Iowa's public roadway needs and revenue. The study documented a funding shortfall to meet the most critical roadway needs in Iowa. As a result of the Governor's direction, the DOT in consultation with cities and counties identified potential savings that are now being more fully developed and will be implemented in the coming months.

Beyond the discussion of identifying funding solutions to meet our road and bridge needs, it is critical that all jurisdictions that own, maintain and improve the nation's road and bridge systems demonstrate to the public that these funds are utilized in the most efficient and effective manner. This requires that continual innovation in all aspects of transportation—planning, design, construction, maintenance—be done in a transparent manner to clearly demonstrate to the public how their funds are being utilized. We must focus on addressing those needs that provide the greatest economic benefit. Innovation, prioritization of projects, and performance management will be a priority focus in Iowa and in improving the transportation system.

An example of an efficiency measure under consideration is the development of a process to provide Iowa's cities and counties with state funds for roadway improvements

instead of federal funds normally allocated to local jurisdictions. The development of roadway projects with federal funding can be burdensome to local jurisdictions due to federal regulations which result in significant inefficiencies. If the federal funding, normally allocated to local jurisdictions, was instead allocated to the DOT in exchange for state revenue from the DOT, there is an opportunity for significant efficiency gains at the local level. This is just one example identified by the DOT in its report to the legislature. Once implemented, these efficiency savings will result

in increased investment in Iowa's public roadway system.



Open Government

Recent news stories regarding infractions of Iowa's open meetings and open records laws prompted a thorough review by Governor Branstad and the General Assembly and resulted in a set of recommendations to strengthen Iowa's "sunshine laws." Governor Branstad's desire for open, honest government supports the enactment of several proposals that have been brought forth to ensure that Iowa government is truly transparent.

Governor Branstad has made himself one of the most open and accessible governors in the nation. He and Lt. Governor Reynolds have reinstated a weekly news conference that provides members of the media unprecedented access and a regular opportunity to ask questions on any subject matter. In 2011, the Governor and Lt. Governor each visited all 99 Iowa counties—and will do so again in 2012—and held more than 700 public events which members of the general public and the news media were invited to attend.

Also, Governor Branstad named Bill Monroe, former head of the Iowa Newspaper Association, as his special advisor for government transparency. They meet regularly to discuss ongoing issues to ensure his administration remains on the cutting edge of open government initiatives.

To encourage even greater transparency at all levels of government, Governor Branstad proposes several initiatives.

Establish an Authoritative Source for Enforcement

There is common agreement regarding a need within state government for an agency

to be designated to serve as an "authoritative source" to enforce Iowa's open meetings and open records laws.

The agency given this enforcement authority should have neither a real nor perceived conflict of interest to ensure the integrity and credibility of the actions it takes. The agency should be tasked with continuously identifying areas in the open meetings and open records laws that need to be addressed.

Mandate Training for Keepers of Public Records

Many open meetings and open records violations occur due to a lack of knowledge and inadequate training of elected officials and government employees. For that reason, Governor Branstad proposes that the Attorney General's Office partner with the Iowa Newspaper Association and the Iowa Freedom of Information Council to provide mandatory training for public officials and public employees in all levels of government.

Improve Response Times to Transparency Questions

The largest interest groups desiring answers to questions about Iowa's open meetings and open records laws are local and state government officials, followed by the general public and the media. Ideally, Governor Branstad believes there should be one place within state government where local government officials, Iowa citizens, and media go to get quick, reliable answers.

Fully Implement and Expand the Use of Iowa DataShare

The Department of Management has begun implementing Iowa DataShare (<http://data.iowa.gov>), which provides a platform for citizens to easily find, understand, use and share Iowa's financial, tax and performance data. It also provides state agencies and institutions a cost-effective and easy way to publish their data and make it readily available. For that reason, Governor Branstad proposes that the Department of Management continue to work with state agencies to expand the amount of data and information available through this site.



The screenshot shows the Iowa DataShare website homepage. At the top left is the Iowa state logo with the word "Iowa" in a stylized font. To its right is the "DATA share" logo. Below the logo is a navigation menu with the following items: Home, Get Data, Charts & More, Financial (with a dropdown arrow), Taxes (with a dropdown arrow), Travel (with a dropdown arrow), and Featured Items (with a dropdown arrow). Below the navigation menu is a large aerial photograph of the Iowa State Capitol building. To the right of the photograph is a "Sign In" section with two links: "Sign in using ENTAA" and "Create a new ENTAA User". Below the "Sign In" section is a "Recent content" section with two links: "Map of 2010-2011 Public School Enrollment By District" and "Map of 2008-2009 Public School". At the bottom of the page are two buttons: a red button labeled "Visualize the Data!" and a blue button labeled "What's New?".

ECONOMIC

REVIEW

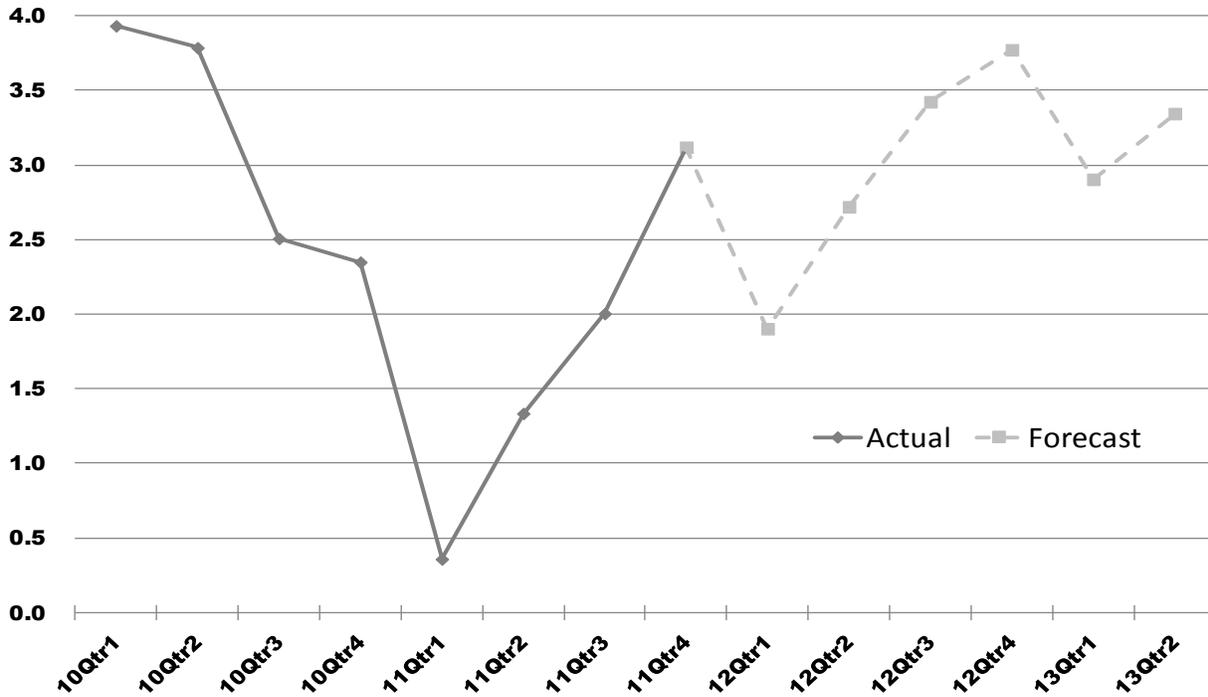
National Economic Conditions

The State of Iowa's ability to fund services is heavily influenced by the economic environment. The recent recession was a reminder of this when state revenues across the country collapsed. Economic conditions have improved slightly this past year, but there is caution with the debt crisis in Europe and continued housing woes nationwide. This section is intended to place the budget outlook in the broader context of national and state economic conditions.

The National Bureau of Economic Research issued a report on September 20, 2010, stating the recession that started in December 2007, ended in June 2009. However,

the transition to a self-sustaining expansion has been and will continue to be less than easy. The expectation is that the jobless rate will not change much over the next year with job creation taking longer to develop than has happened in past recessions. According to Moody's Analytics, real gross domestic product is tracking above three percent annualized in the fourth quarter, up from two percent in the third quarter and closer to one percent during the first half of the year. Moody's Analytics expects the national economy to perform a bit better in 2012, but this depends critically on policy decisions being made in Europe and Washington.

Real U.S. GDP Growth



Source: Moody's Analytics

While 2011 is closing on a stronger note, the economy's performance in 2011 was disappointing. A surge in commodity prices affected gasoline, food and apparel. Manufacturers, including automakers, had their operations significantly disrupted by Japan's March earthquake and tsunami. Sentiment and thus the broader economy were seriously hurt when political rancor nearly shut down the federal government in the spring and led to a near default on the nation's debt in the summer.

Moody's Analytics expects the U.S. economy to perform better in 2012. This depends critically on policy decisions being made in Europe and Washington. The Europeans are fighting to keep the euro zone together, while U.S. policymakers are struggling to find an appropriate amount of fiscal austerity.

Given the heightened political and policy uncertainty, it is hard to see businesses expanding operations, increasing investment or hiring more aggressively in the near future. Corporate profits are strong and balance sheets are sturdy so corporations have the ability to increase hiring, but managers still appear to be very cautious due to the effects of the recession and the events in Europe and Washington.

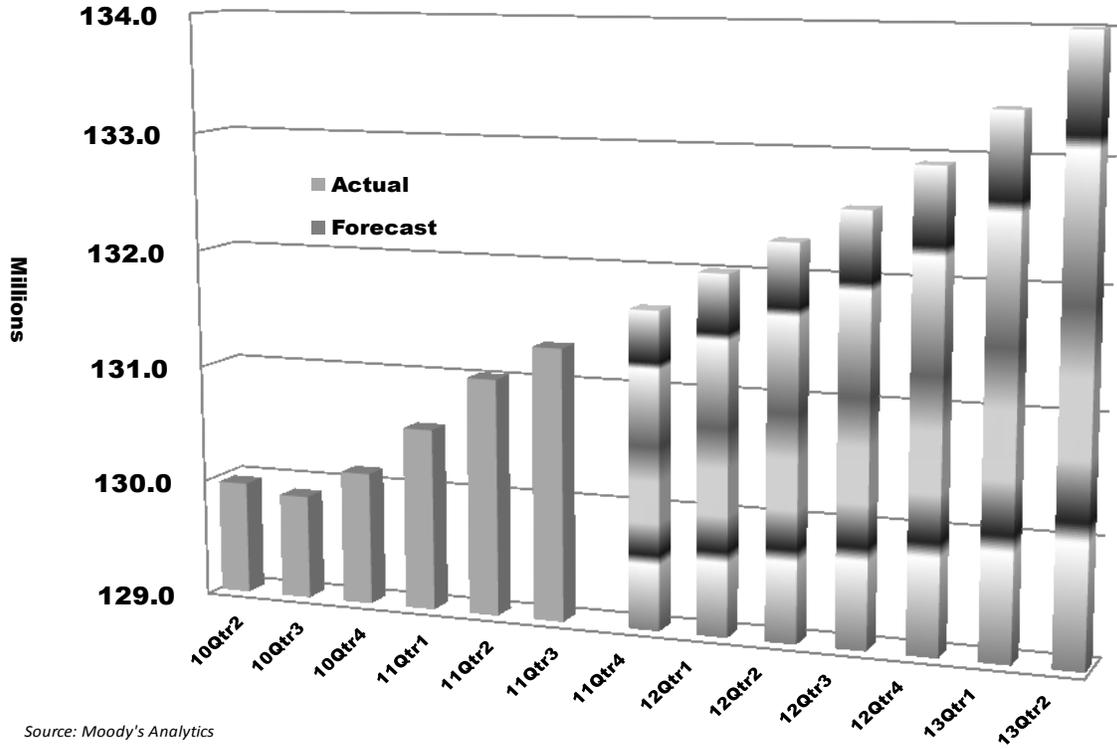
According to Moody's Analytics, historically recoveries have evolved into self-sustaining expansions when businesses decided to take a leap of faith and expend without knowing for sure whether demand justified the additional production. When managers could no longer increase profits by cutting costs, they took a chance. Better profits and

healthier finances fueled expansion as they sought new revenue opportunities.

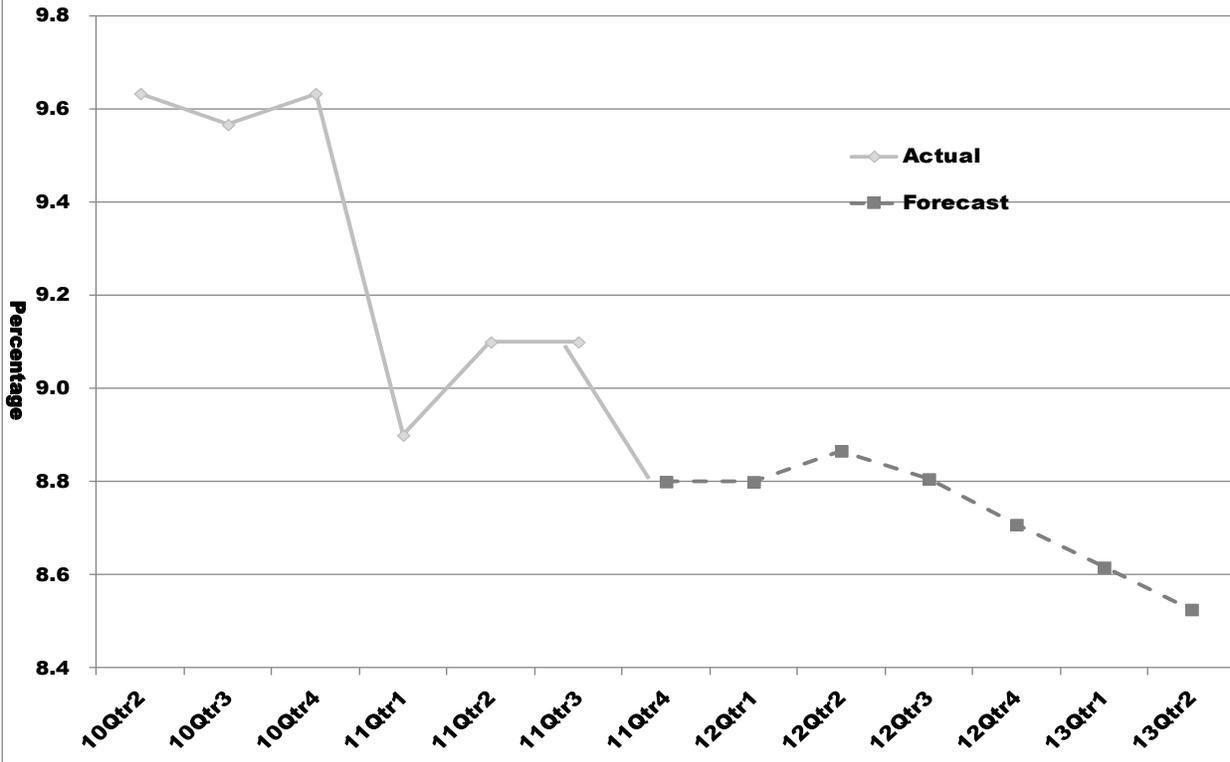
The current business cycle seemed to be following this pattern in early 2011 as firms began investing and hiring more robustly. But this positive dynamic was short-circuited by the surge in commodity prices, the Japanese disaster, and the drama in Washington. The economy did not slide back into recession – although it came close – but the evolution into a self-sustaining expansion was delayed.

Since businesses are expected to remain cautious, 2012 is unlikely to be a breakout year for the economy. Real GDP is projected by Moody's Analytics for 2012 to be 2.6% growth, but this is no more than the economy's potential rate; thus there will be little reduction in unemployment. While the U.S. recovery is not expected to gain much traction in the coming months, the economy's performance in 2011 – holding up in the face of many adverse shocks – testifies to its resilience. It also suggests that the economy is righting the wrongs caused by the Great Recession and slowed the subsequent recovery. The economy next year may not be all one might hope, but it is shaping up to exceed expectations by mid-decade.

National Employment



National Unemployment Rate



Iowa Economic Conditions

The State of Iowa uses the Iowa Economic Forecast, which is published and copyrighted by the Institute for Economic Research at the University of Iowa, as a resource in preparing its projections of revenues and expenditures. According to the data released by the Institute, the December 2011 forecast is little changed from the one made in October. The forecast was based on data through the second quarter 2011 for the state and the third quarter 2011 for the nation. Personal Income in Iowa is expected to grow by 6.3% in 2011 (down slightly from 6.4% in the October forecast), 2.5% in 2012 (down from 2.9% in October) and 2.4% in 2013. Employment growth forecast for 2011 is 0.9% (down from 1.1% in October) and for 2012, the employment forecast is 1% (down from 1.4% in October).

	2011	2012	2013
Personal Income Growth	6.3%	2.5%	2.4%
Wages & Salary Growth	3.2%	2.5%	1.8%
Nonfarm Employment Growth	0.9%	1.0%	0.8%
Durable Goods Manufacturing Growth	3.1%	3.9%	1.9%

Source: Institute for Economic Research's Summary of Iowa Outlook 12/14/2011

Personal Income

The Institute for Economic Research's latest outlook is for personal income in Iowa to grow 6.3% in 2011, 2.5% in 2012 and 2.4% in 2013. According to the U.S. Census Bureau of Economic Research, in the first two quarters of 2011, Iowa's personal income grew at a rate of 2.5% and 1.5% respectively. This was above the nation as a whole, with personal income growth of 2.1% and

1.1%. Iowa's second quarter 2011 growth of 1.5% ranked seventh in the nation.

Employment

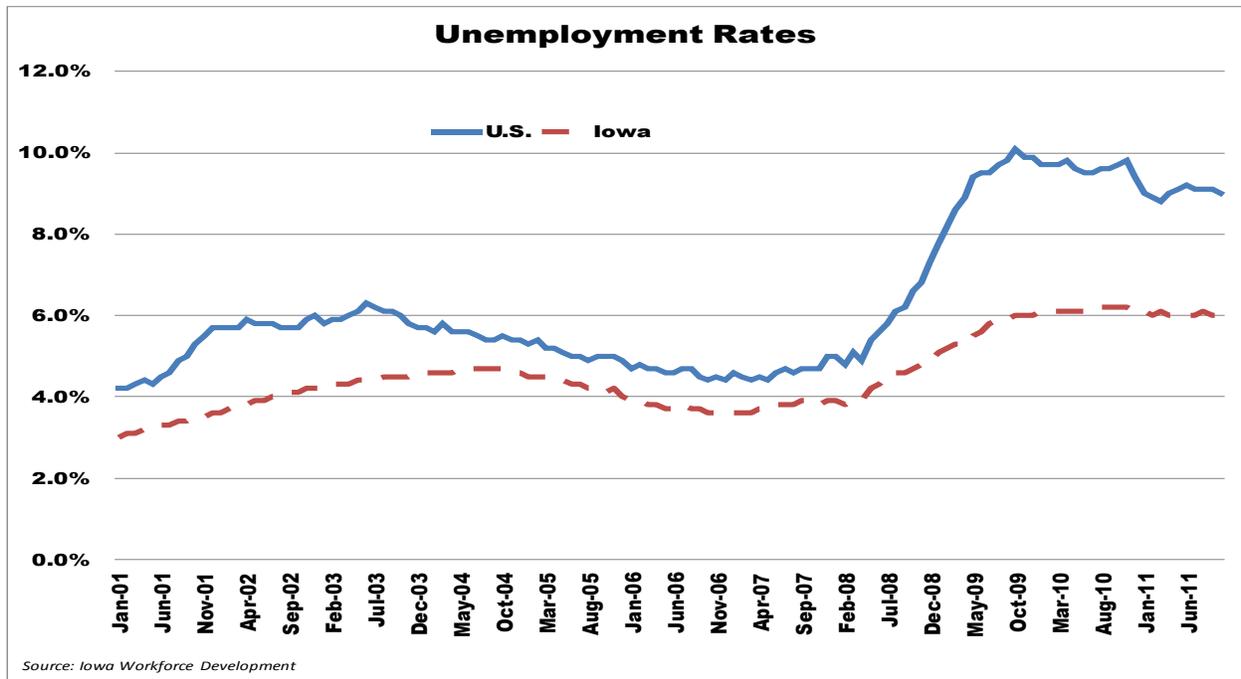
Iowa's nonfarm employment totaled 1,484,400 during October 2011, which was 2,300 more than September 2011 and 13,200 more than October 2010. Year-to-year growth was strongest in manufacturing at 6,800 new jobs.

Iowa continues to have an unemployment rate below the rate of the nation as a whole. Over the past ten years, Iowa's unemployment rate has been between one and four percentage points below the national average.

Iowa has a greater percentage of labor force employed compared to the nation as a whole and also has a larger percentage of its population actively participating in the labor force. While Iowa's personal income lags that of the nation, its high level of employment helps maintain median household income at levels meeting the national average. In 2010, Iowa's median household income was \$49,177, slightly below the national average of \$49,445.

Farmland Values

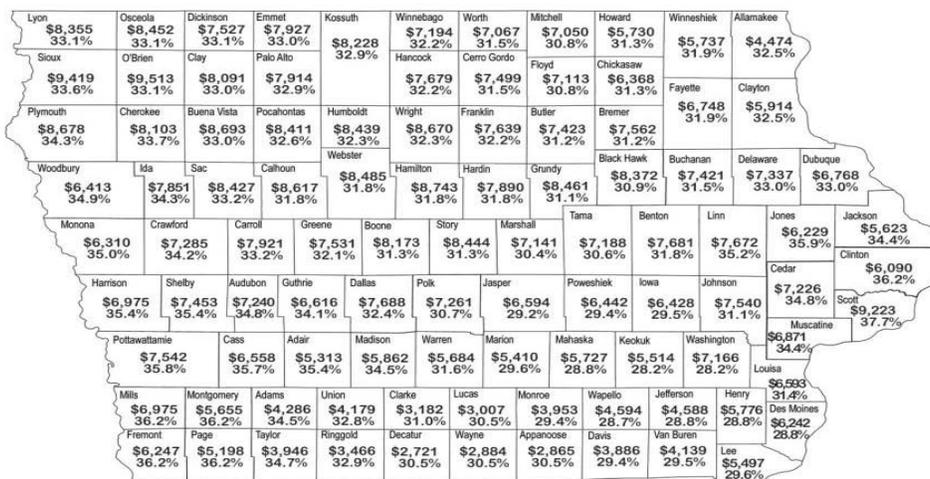
The most recent survey done by Iowa State University released on December 14, 2011, shows farmland values have reached a historic \$6,708 statewide average, which is 32.5% above the survey results of 2010. This is the highest percentage increase ever recorded by the Iowa State University annual survey. The increase matches results of other recent surveys of Iowa farmland – the



Chicago Federal Reserve Bank's estimated 31% increase in Iowa land values and the Iowa Chapter of the Realtors Land Institute's 12.9% increase estimated for six months of 2011.

While the highest county land values were reported in O'Brien County at \$9,513 per acre, Decatur County had the lowest reported land value, \$2,721 per acre, and the lowest dollar increase of \$636.

Percentage Change in Iowa Land Values 2010 to 2011



County estimates of average dollar value per acre for Iowa farmland based on U.S. Census of Agriculture estimates and the Nov. 1, 2011, Iowa Land Value Survey conducted by ISU Extension and Outreach. The top figure is the estimated Nov. 1, 2011, value; the bottom figure is the percentage of change from the estimated Nov. 1, 2010, value.

IOWA STATE UNIVERSITY
Extension and Outreach

State Gross Domestic Product

The state gross domestic product is a measure of the value of all goods and services produced in the state each year. In 2010, Iowa's real gross domestic product increased 3.1% to \$123.7 billion, which ranked Iowa 13th in the nation in growth. Nationally, real gross domestic product increased 2.6%. The largest sectors contributing to the Iowa gross domestic product were manufacturing (17.0%), finance and insurance (14.3%), and government (10.8%). Agriculture accounted for 5.9%, an increase from 2000 when the percentage was 3.0% of the total state gross domestic product.

STATE

FINANCIAL

POLICIES

Budgeting Policies

Basis of Budgeting

Iowa's budget is prepared on a modified cash basis that is used to establish and ensure compliance with enacted budgets according to applicable statutes and administrative procedures. For each fund except for the General Fund, the total amount appropriated or budgeted to be spent may not exceed the fiscal year's estimated revenues available plus the unappropriated surplus fund balance (or less a deficit) of the preceding year. The fiscal year begins July 1 and ends on June 30.

For budgeting purposes, with the modified cash basis of budgeting, tax receipts are recorded at the time of deposit during the fiscal year and during the accrual period, are determined when earned and adjusted back to the appropriate fiscal year. All other receipts are deposited to the appropriate fiscal year in which the revenues were earned if received within 90 days after the end of the fiscal year; if received after those 90 days, they are recorded in the fiscal year received. For expenditures, statute requires that no payment for goods or services may be charged subsequent to the last day of the fiscal year unless the goods or services are received on or before the last day of the fiscal year, except that repair projects, purchase of specialized equipment and furnishings, and other contracts for services and capital expenditures for the purchase of land or erection of buildings or new construction or remodeling which were committed and in progress prior to the end of the fiscal year are excluded. In other words, except for the previously mentioned exceptions, the State must have received the

goods or services on or before June 30, creating an actual liability.

Relationship to the Generally Accepted Accounting Principles (GAAP)

Under GAAP, the General Fund is used to account for all financial resources except those required to be accounted for in another fund. This differs materially from the Budget Basis General Fund, which is defined primarily by legislation. As a result, approximately 400 funds are classified as part of the General Fund under GAAP; only one is included in the Budget Basis General Fund. Further information on the measurement focus and basis of accounting for funds reported in the State's Comprehensive Financial Report are discussed in Note 1 to the Financial Statements of that report.

Budget Control

The annual budget process serves as the foundation for the State's financial planning and control. Each year state departments are required to submit budget requests to the Department of Management by October 1 for the subsequent year. The State's budget is prepared by the Department of Management for the Governor along with proposed appropriation bills for the subsequent fiscal year and is required to be submitted to the General Assembly by the first of February. The General Assembly approves the appropriation bills which establish spending authority for the upcoming year. The Governor has the authority to approve, veto or line item veto appropriation bills as they are presented to him.

Departments may request revisions to allotments, appropriation transfers, or supplemental appropriations. The Department of Management approves revised allotments within an appropriation, subject to the Governor's review. The Governor and the Department of Management approve all appropriation transfers. The Governor and the General Assembly act on supplemental appropriation bills in a manner similar to original appropriations. Appropriations lapse at fiscal year-end and unobligated balances revert to the state treasury, unless otherwise provided.

All claims presented for payment must be approved by the appropriate department. The expenditure must be for a purpose intended by law and a sufficient existing and unexpended appropriation balance must be available. Budgetary controls are incorporated into state accounting systems. The annual budget of the state is established through separate appropriations to individual departments for specific purposes, special outlays and/or operating expenditures. Budget control is essentially maintained at the department level except for certain grant and aid programs where control is maintained at the program level.

General Fund

For budgetary purposes, the General Fund of the state receives those revenues of the State not required to be deposited in other funds. General Fund revenues are obtained from the payment of state taxes and from federal and non-tax revenue sources. Major tax revenues to the General

Fund include the individual income tax, corporate income tax, sales/use tax, and certain other taxes and revenue.

For budgetary purposes, the State has classified General Fund revenues as either "appropriable" or "appropriated." Appropriable revenues consist of all General Fund revenues, other than appropriated revenues. Appropriated revenues consist of fees and charges, together with support payments and reimbursements (including Federal funds). Because these revenues are routinely credited to the General Fund appropriation for the operation of the applicable department, rather than being appropriable for other General Fund expenditures, they are referred to as "appropriated."

General Fund Expenditure Limitation

The Code of Iowa, section 8.54, establishes a State General Fund expenditure limitation of 99% of the adjusted appropriable revenue estimate. The adjusted revenue estimate is the appropriable revenue estimate for the General Fund following fiscal year as determined by the Revenue Estimating Conference. Adjustments may be made by adding any new revenues which may be considered to be eligible for deposit into the General Fund subtracted by any revenues which are considered not eligible for deposit into the General Fund, that are determined to happen after the Revenue Estimating Conference meets. "New revenues" means moneys which are estimated to be received by the State due to increased tax rates or changes in tax structures and increased or newly created fees. For expenditure limitation purposes, only 95% of the new

revenues may be added. Reductions to the General Fund estimate due to tax rate or structure changes and reduced or eliminated fees are reduced at 100% of the amount.

Reserve Funds

The Economic Emergency Fund was created in Iowa Code section 8.55. The fund is separate from the General Fund of the State and the balance in the fund is not considered part of the General Fund. The monies in the fund do not revert to the General Fund, unless and to the extent the fund exceeds the maximum balance. The maximum balance of the fund is the amount equal to 2.5% of the adjusted revenue estimate for the fiscal year. If the amount of moneys in the Iowa Economic Emergency Fund is greater than the maximum balance, the excess is required to be transferred to the General Fund. The moneys in this fund may be appropriated by the General Assembly for emergency expenditures. However, starting in Fiscal Year 2012, there is a standing appropriation from the fund to the Executive Council to pay for performance of duty claims approved by the Executive Council. The balance in the Economic Emergency Fund may be used in determining the cash position of the General Fund of the State for payment of state obligations. Interest or earnings on moneys deposited in the Fund are credited to the Rebuild Iowa Infrastructure Fund.

The Cash Reserve Fund was created in Iowa Code section 8.56. The fund is separate from the General Fund of the State and the balance in the fund is not considered part of the General Fund. The moneys in the

Cash Reserve Fund cannot be transferred, used, obligated, appropriated or otherwise encumbered except as provided under Iowa Code section 8.56. Interest or earnings on moneys deposited in the Fund are credited to the Rebuild Iowa Infrastructure Fund. The balance in the Fund may be used in determining the cash position of the General Fund of the State for payment of state obligations. The maximum balance of the fund is the amount equal to 7.5% of the adjusted revenue estimate for the fiscal year. If the amount of moneys in the Cash Reserve Fund is greater than the maximum balance, the excess is required to be transferred first to the GAAP Retirement Account and if not needed in this account, then transferred to the Economic Emergency Fund.

Significant Budget Policies

When Governor Branstad entered office a year ago, he was faced with an unprecedented budget gap. According to the Auditor of State, over \$638 million of spending in Fiscal Year 2011 was from one-time funding sources. Governor Branstad was committed to stopping these practices and to bring stability to the budget process, rectifying the damage done to the State's finances. Starting with his budget recommendations for FY 2012 and FY 2013 and working with the Legislature during the 2011 session, much was accomplished, with the Auditor stating only \$53 million of spending in his review is coming from one-time funding sources in the Fiscal Year 2012 budget.

Governor Branstad is committed to strong budget and financial policies, making

the budget not only balanced but sustainable for the long term. These policies include:

Maintaining the Reserve Funds and Keeping Them Full

Having reserve funds and keeping them full is crucial in bringing the budget into fiscal sustainability. That does not mean the funds should never be used; they are clearly in place for emergencies. However, a balanced approach in using the reserves is important, because full depletion of reserves in one year without other budget adjustments just re-creates the structural gap that was just rectified this past year.

Using One-Time Funding for One-Time Purposes

As we have seen, using one-time funding for ongoing operations creates a structural gap in the budget. It is important that one-time funds be identified and used only for one-time purposes. A good case for this is in the area of human services, where \$43.3 million of carry-forward balances were used in Fiscal Year 2012 and have to be replaced in Fiscal Year 2013.

Biennial Budgeting

Governor Branstad believes strongly that biennial budgeting is needed to remove the incremental cost increases that creep into base budgets simply due to the fact that the budget is created annually. Biennial budgeting will also provide additional funding stability to those entities dependent on state resources and will help smooth the highs and lows that can occur with annual budgeting.

Long-Term Planning

A five-year financial plan for state government allows the Governor and Legislature to better track the long-term impacts that taxing and spending decisions in the subsequent year have on the ability of the state to balance its budget, meet critical needs, and avoid budget cliffs for years into the future. Past practices tended to focus on a year-to-year approach to balancing the budget. As a result, little regard was given to how current decisions impacted future budgets, created new burdens for taxpayers, or hindered our ability to meet critical future needs. Governor Branstad is committed to a forward-looking approach to budgeting to prevent the pitfalls of a year-to-year approach.

Budget Process

Preparation of the Governor's annual budget for the State of Iowa is the responsibility of the Department of Management. Preparation, deliberation, and execution of the budget is a continual process throughout the year. This process regularly involves the Legislative and Executive branches, with occasional counsel from the Judicial branch.

The budget process starts when the Department of Management sends out budget instructions in June/July. Departments are required by statute to submit their budget requests for the upcoming fiscal year by October 1. From October through December, staff with the Department of Management work with department staff and the Governor's Office in reviewing and analyzing department requests. During November/

December the Governor holds public budget hearings for departments to present their budget requests formally to him. The Governor also holds at least one public hearing for citizens to voice their opinions on the upcoming budget.

The Governor is required by law to submit his budget recommendations to the Legislature by February 1, along with appropriation bills. The Legislature passes appropriation bills during the session (with most passed during the last week of the session usually in April/May) and sends them to the Governor for signature. The Governor has the options of signing the bill, item vetoing the bill or vetoing the bill entirely.

During May/June, departments enter their spending plans based upon the enacted appropriations bills. The spending plans are transferred to the accounting system and spending is tracked through the accounting system during the fiscal year. At the end of the fiscal year, remaining appropriation balances after the payment of all appropriate expenditures are reverted to the original fund.

Capital Budgeting

A capital project is defined by statute as specific activities which involve construction of either new facilities or significant, long-term renewal improvements to existing facilities. Capital projects may also include funding for major or routine maintenance or for equipment or software over \$250,000. Capital projects do not include highway and right of way projects or airport capital projects undertaken by the state Department of Transportation and financed from dedicated funds,

or capital projects funded by non-state grants, gifts, or contracts obtained at or through state universities, if the projects do not require a commitment of additional state resources for maintenance, operations, or staffing. A capital project shall not be divided into small projects in such a manner as to thwart the intent of this section to provide for the evaluation of a capital project whose cost cumulatively equals or exceeds \$250,000.

Recommended Capital Projects Fiscal Year 2013					
Department/Project	Rebuild Iowa Infrastructure Fund	Technology Reinvestment Fund	Primary Road Fund	Road Use Tax Fund	Total
Department of Corrections					
Iowa State Penitentiary Construction	18,269,124				18,269,124
Iowa Correctional Institution for Women	14,170,062				14,170,062
Construction Manager	1,000,000				1,000,000
Newton Hot Water Loop Repair	425,000				425,000
Digital/700Mhz Communications Conversion	3,500,000				3,500,000
Department of Education-Iowa Public Television					
Inductive Output Tubes	320,000				320,000
Department of Natural Resources					
Lake Dredging & Water Quality	5,459,000				5,459,000
State Park Infrastructure	5,000,000				5,000,000
Lak Delhi Restoration	2,500,000				2,500,000
Department of Public Defense					
Facility Armory Maintenance	2,000,000				2,000,000
Board of Regents					
University of Iowa Dental Science Building Renovation	12,000,000				12,000,000
Iowa State University Agricultural & Biosystems Engineering Facility	20,800,000				20,800,000
University of Northern Iowa Bartlett Hall Renovation/Baker Hall Demolition	8,286,000				8,286,000
Major Maintenance	2,000,000				2,000,000
Iowa Communications Network					
Equipment Replacement		2,248,653			2,248,653
Department of Public Safety					
Radio Replacement		2,500,000			2,500,000
Department of Transportation					
Garage Roofing Projects			200,000		200,000
Waste Water Treatment			1,000,000		1,000,000
Utility Improvements			400,000		400,000
New Hampton Garage construction			5,200,000		5,200,000
Heating, Cooling, Exhaust System Improvements			200,000		200,000
Motor Vehicle Division Field Facilities Maintenance				200,000	200,000
Motor Vehicle Division Scale Replacements				550,000	550,000
Total	<u>95,729,186</u>	<u>4,748,653</u>	<u>7,000,000</u>	<u>750,000</u>	<u>108,227,839</u>

The capital budget presented in this document is itemized by department for FY2013 Governor's recommendations.

Department of Corrections

Iowa State Penitentiary construction of new prison-

\$18,269,124 from the Rebuild Iowa Infrastructure Fund (RIIF) for continued funding of the construction of a new maximum security prison at Fort Madison.

The total cost of construction, equipment and fixtures is expected to be \$159,535,016 coming from the following sources:

- \$130,677,500 from prison bonds issued July 2010,
- \$5,155,077 from a FY2012 appropriation from RIIF,
- \$18,269,124 recommended by the Governor for FY2013 from RIIF and already enacted,
- \$3,000,000 FY2014 appropriation from RIIF already enacted and,
- Various rebates and road funding covering the remaining costs.

Iowa Correctional Institution for Women construction of new and expansion of current facilities-

- \$14,170,062 from RIIF for continued funding of new facilities and expansion of current facilities at the woman's prison at Mitchellville.

The total cost of construction, equipment and fixtures is expected to be \$110,239,873 coming from the following sources:

- \$51,930,952 of this funding is from the IJOBS bonds issued July 2009,
- \$16,130,952 from a FY2012 appropria-

tion from RIIF,

- \$14,170,062 recommended by the Governor from RIIF and already enacted,
- \$26,769,040 appropriation from RIIF for FY2014 already enacted and,
- Various rebates and road funding covering the remaining costs.

Construction Manager for major projects-

- \$1,000,000 from RIIF for continued funding of construction managers to oversee the projects that are occurring at Fort Madison and Mitchellville

Newton Hot Water Loop repair-

- \$425,000 from RIIF to repair the failing the hot water loop at the Newton Correctional Facility

Digital/700Mhz Communications Conversion-

\$3,500,000 from RIIF for purchase of equipment to obtain the interoperability communications ability required under the FCC Narrow Band requirements

Department of Education – Iowa Public Television (IPTV)

Inductive Output Tubes-

- \$320,000 from RIIF for the purchase of high-powered transmitting tubes called Inductive Output Tubes or IOTs. IPTV uses 8 IOTs in total around the state at their primary transmitters. The IOTs have a useful life of approximately 40,000 hours of use and it anticipated the IOTs will start needing to be replaced in the upcoming years. This funding will allow IPTV to purchase replacements for all 8 tubes when necessary.

Department of Natural Resources

Lake Dredging & Water Quality-

- \$5,459,000 from RIIF for lake restoration, dredging, and water quality projects

State Park infrastructure renovation-

- \$5,000,000 from RIIF for major maintenance projects in the State park system

Lake Delhi restoration-

\$2,500,000 from RIIF for restoration of the dam at Lake Delhi

Department of Public Defense

Facility and Armory Maintenance-

- \$2,000,000 from RIIF for facility and armory major maintenance around the state

Board of Regents

University of Iowa Dental Science Building renovation-

- \$12,000,000 from RIIF for the continuation of renovation to the Dental Science Building on U of I campus

The state appropriations for this renovation total \$29,000,000 coming from the following sources:

- \$1,000,000 was appropriated from RIIF in FY2012
- \$12,000,000 recommended by the Governor and enacted for FY2013,
- \$88,000,000 appropriated in FY2014 from RIIF and already enacted, and
- \$8,000,000 appropriated in FY2015 from RIIF and already enacted.

The overall cost of the renovation is estimated to be \$65,000,000 with the remaining amount to come from gifts and College/University earnings.

Iowa State University construction of the Ag-

ricultural and Biosystems Engineering Facility-

- \$20,800,000 from RIIF for the continuation of construction of the Biorenewables Complex, which includes the Biorenewables Research Laboratory, the Agricultural and Biosystems Engineering Facilities and the West Campus Parking Structure. In 2007, funds were appropriated for the Biorenewables Research Laboratory. Parking System revenues will fund the Parking Structure.

The total state appropriations of \$60,400,000 for the Agricultural and Biosystems Engineering Facilities coming from the following sources:

- \$1,000,000 appropriated in FY2012 from RIIF,
- \$20,800,000 recommended by the Governor and enacted for FY2013,
- \$20,000,000 appropriated in FY2014 from RIIF and already enacted, and
- \$18,600,000 appropriated in FY2015 from RIIF and already enacted.

Other funds for this project total \$14.1 million.

University of Northern Iowa Bartlett Hall renovation and Baker Hall demolition-

- \$8,286,000 from RIIF for the continuation of renovation of Bartlett Hall and demolition of Baker Hall.

The state appropriations for this renovation and demolition total \$21,000,000 coming from the following sources:

- \$1,000,000 appropriated in FY2012 from RIIF,
- \$8,286,000 recommended by the Governor from RIIF and enacted for FY 2013,
- \$9,767,000 appropriated in FY 2014 from

- RIIF and already enacted, and
- \$1,947,000 in FY 2015 from RIIF and already enacted.

Major Maintenance-

- \$2,000,000 from RIIF for major maintenance projects at the Regents institutions

Iowa Communications Network

Equipment Replacement-

- \$2,248,653 from the Technology Reinvestment Fund to replace and upgrade equipment that is reaching its end of functional life. This state-appropriated investment allows the state to receive Universal Service Fund (USF) reimbursements from the Federal government on behalf of the ICN's K-12 school and library users.

Department of Public Safety

Radio Replacement-

- \$2,500,000 from Technology Reinvestment Fund for purchase of equipment to obtain the interoperability communications ability required under the FCC Narrow Band requirements. This is the second year of a three year, \$7,500,000 project to bring the radio communications equipment within the Department of Public Safety to the FCC Narrow Band requirements.

Department of Transportation

Garage Roofing Projects-

- \$200,000 from the Primary Road Fund (PRF) to replace the roofs of seven field facilities.

Waste Water Treatment-

- \$1,000,000 from the PRF to connect garages located at Carroll and West Bur-

lington to municipal sewer systems and construct a water reclamation system at the Hanlontown garage.

Utility Improvements-

- \$400,000 from the PRF to provide electrical upgrades at six field locations.

New Hampton Garage-

- \$5,200,000 from PRF to construct a new combined garage facility to replace the old garage at the New Hampton location.

Heating, Cooling, Exhaust System Improvements-

- \$200,000 from PRF to replace exhaust systems at eight field locations and radiant heat at one location.

Motor Vehicle Division Field Facilities maintenance-

- \$200,000 from the Road Use Tax Fund (RUTF) to provide significant facility maintenance needs of scale buildings and drivers license stations.

Motor Vehicle Division Scale Replacements-

- \$550,000 from RUTF to provide scale replacements .

Bond Summary

Bonds

The Treasurer of State, multiple authorities, and the Board of Regents have authority to issue debt. The Governor has specific responsibility to monitor the debt of the State. In order to meet this responsibility, the Governor has established the following debt management goals for the State. The goals include:

- Maintain debt affordability standards; limit capital borrowing and funding
- Borrow at the lowest possible cost of funds and adapt to investor demand
- Monitor the State's outstanding indebtedness for possible refunding opportunities
- Maintain ongoing relationships with rating agencies to obtain the highest ratings possible

Under Iowa's Constitution, general obligation bonds over a cap of \$250,000 cannot be issued without the approval by the voters. The State does not have any outstanding general obligation bonds. Debt that is issued is paid from dedicated revenue sources and does not constitute a liability against the State.

Outstanding Bonds

Shown at the end of this section are the outstanding bonds that have been issued by the State of Iowa or related components. As can be seen below, the outstanding principal on the debt is \$5.5 billion.

Future bond debt service requirements

are as follows:

Outstanding Bonds supported by State Revenues

The outstanding debt discussed in this section includes bonds that the General Assembly and Governor have authorized and committed specific revenue sources to pay the debt service. The debt service on the revenue bonds is paid from dedicated revenue sources that would otherwise be available for appropriation by the General Assembly.

Gaming Revenues

The State has dedicated future gaming revenues from the taxes and certain fees raised at the riverboats and casinos to be deposited into various debt service funds to repay debt issued for the Vision Iowa Program, School Infrastructure Program, and the I-JOBS program. Vision Iowa Bonds were issued in 2001 to provide grants or loans to communities to enhance local recreational, cultural and entertainment opportunities. The School Infrastructure Bonds were issued in 2001 to assist local school districts with construction and renovation of facilities. The funds provided grants limited to \$1,000,000 and required local match. The I-JOBS bonds were issued in July 2009 and October 2010 to finance certain infrastructure projects of the State and certain grant and loan programs of the State.

The current allocation of gaming revenues is as follows:

As seen in the chart following, the diversion of gaming revenues has grown since FY

2002, impacting the amount of funds available to go to the Rebuild Iowa Infrastructure Fund.

Vision Iowa Bonds and the School Infra-

Outstanding Debt Service
(in thousands)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2012	423,977	212,157
2013	212,179	201,154
2014	196,556	191,589
2015	167,036	182,976
2016	161,151	176,536
2017-2021	892,304	771,100
2022-2026	883,491	576,733
2027-2031	775,035	385,691
2032-2036	691,675	216,258
2037-2041	236,240	103,079
2042-2046	861,655	56,416
2047-2051	-	-
Total	5,501,299	3,073,689

structure Bonds mature in 2021; I-JOBS bonds mature in 2038.

Also, out of the Rebuild Iowa Infrastructure Fund, an annual appropriation is now being made to the Board of Regents to help repay Academic Revenue Bonds issued by the Board for capital projects on the three main campuses. This appropriation, known as Tuition Replacement, is currently \$25.1 million for FY 2013 and is projected to grow to \$34.4 million by FY 2018. The bonds issued are not projected to be paid off until FY 2037. Therefore, directly or indirectly, of the total estimated gaming revenues of \$288.2 million in FY 2013, \$108.1 million or 38% is set aside for debt service on bonds.

Judicial Revenues

For FY 2013, the first \$14.9 million of court fines and fees due to the State General Fund is diverted to pay for prison construction bonds. These bonds were issued for financing the construction or renovation of correctional facilities in the State. The first of the bonds were issued for \$54,240,000 in 1996 for the construction of the Fort Dodge Institution and addition at the Newton Facility. The final maturity on these bonds is 2016. The second bonds were issued July 2010 for the construction of a new maximum security prison at Fort Madison in the amount of \$135,050,000. The final maturity on these bonds is 2027.

Utilities Assessments

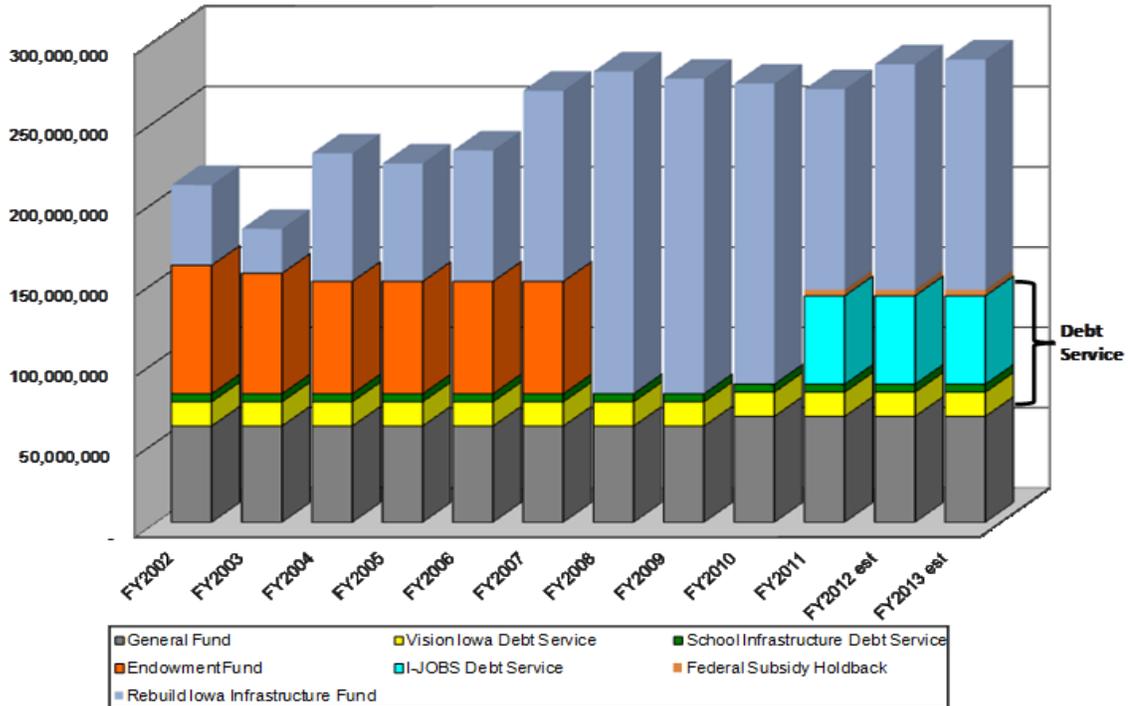
Gaming Revenue Overall Allocations
(in Millions)

General Fund	\$ 66.00
IJOBS Debt Service	\$ 55.00
Vision Iowa Debt Service	\$ 15.00
School Infrastructure Debt Service	\$ 5.00
Federal Subsidy Holdback Fund	\$ 3.75
Total Specific Allocations	\$ 144.75

Remaining Amounts to Rebuild Iowa Infrastructure Fund
(for FY2013, this is estimated at \$143.45 million)

For FY 2013, the Utilities Board and the Consumer Advocate will pay \$1,062,280 for debt service on the bonds issued for the building of the Iowa Utilities Board and Consumer Advocate State Building. The payment of debt will come from the billings the Utilities Board and Consumer Advocate charge to the various industries they regulate. The original issuance on the bonds

Allocation of Gaming Revenues



was \$12,640,000, with the final maturity on the bonds in 2029.

Net Operating Revenues from Honey Creek Resort Park

For FY 2013, \$2,038,285 of net operating revenues from the operations of Honey Creek Resort Park are to be used for the debt service on bonds issued for the development and construction of the Honey Creek Resort State Park. The bonds were issued in 2007 for \$33.4 million, with final maturity on the bonds in 2036. If the net operating revenues do not generate the amount required, the Department of Natural Resources will provide the amount necessary to fund the debt from other sources of funding available to the de-

partment.

Tobacco Master Settlement Agreement Revenues

For FY 2013, an estimated \$56,631,704 or 78% of the total amounts payable to the State under the Tobacco Master Settlement Agreement (MSA) is pledged as security for bonds issued by the Tobacco Settlement Authority. The original and advance refunding bond proceeds provided funding for various capital projects. The original bonds were issued in 2001, with an advance refunding done in 2005. Total issuance was \$1.365 billion over the two issuances, with the bonds final maturity in 2046. The remaining 22% of amounts payable under the

MSA are deposited into the Rebuild Iowa Infrastructure Fund.

Operating Revenues from Lottery Authority

For FY 2013, the Lottery Authority will pay \$136,124 for debt service from lottery operations to pay for bonds issued to finance the purchase and installation of instant ticket and pull-tab vending machines and the purchase and renovation of a building used as the Lottery headquarters. Total issuance was \$8,800,000 with the bonds final maturity in 2019.

Outstanding Bonds Supported by Other Funding Sources

Universities

Academic Revenue Bonds

The Legislature periodically authorizes the Board of Regents to issue Academic Revenue Bonds for construction, reconstruction, and renovation of facilities at the three State universities. The revenue repayment of the bonds is derived from student tuition and fees. As described above, the Governor recommends and the Legislature appropriates annually funds (Tuition Replacement) to replace the tuition fees in order to reimburse the universities for tuition fees used to pay the debt service on the bonds. As of June 30, 2011, the Universities had original issuance amount of \$435,006,100 for outstanding bonds, with outstanding principal as of June 30, 2011 of \$363,879,149. The Governor's recommended tuition replacement appropriation from the Rebuild Iowa Infrastructure Fund is \$25.1 million.

Self-Supporting Bonds

The Board of Regents is authorized under various Iowa Code sections to issue bonds which are repaid from various self-supporting units at each of the three Universities. Examples of self-supporting units are dormitory systems, athletic facilities, student health facilities, and University of Iowa Hospital and Clinics. As of June 30, 2011, the Universities had original issuance amount of \$1,163,555,000 for outstanding bonds, with outstanding principal of \$974,925,000.

Iowa Finance Authority

The Iowa Finance Authority (IFA) is authorized and has issued bonds to provide affordable mortgage financing and to meet the 20% State match required for federal capitalization grants which are used to provide loans for construction of wastewater and drinking water facilities. The bonds are payable principally from repayments of such loans. The bonds are secured, as described in the applicable bond resolution, by the revenues, moneys, investments, loans, and other assets in the funds and accounts established by the respective bond resolutions. As of June 30, 2011, IFA had original issuance of outstanding bonds of \$2,786,629,000 with outstanding principal of \$1,736,279,000. It is estimated that for FY 2013, \$105,942,000 will be paid in debt service.

Universities Foundation

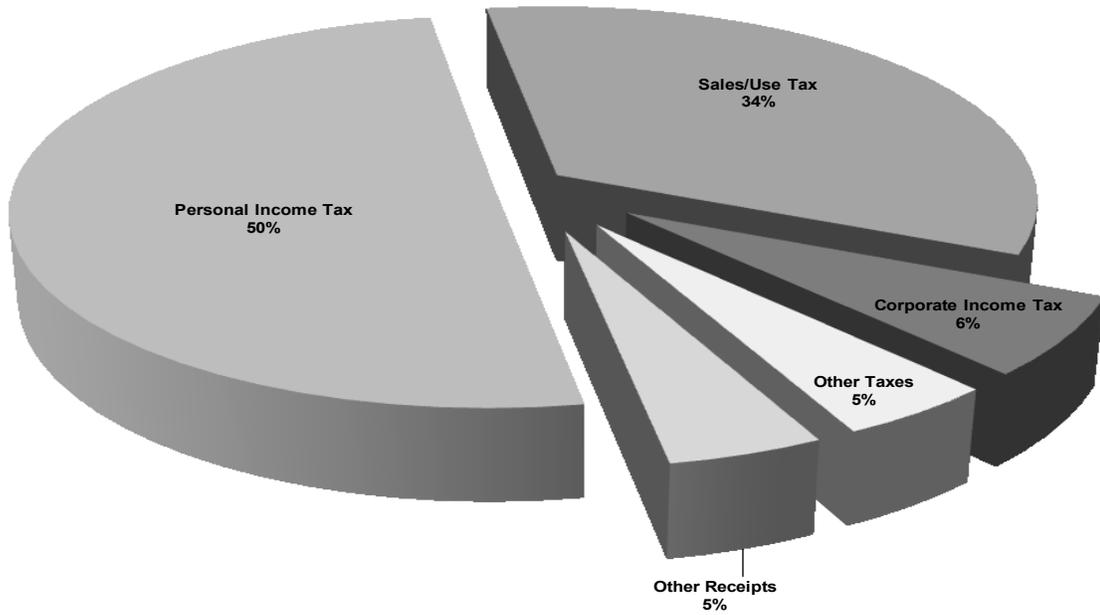
Iowa State University Foundation in prior years issued \$3,850,000 of bonds to purchase and remodel the Foundation Advancement Center building. The bonds are

collateralized with a mortgage on the building and other real estate owned by the Foundation. In March, 2010, the bonds were refinanced under an amended agreement. The refinanced bonds have varying maturities through 2020 and have an interest rate of 4.75%. The Foundation has no taxing authority. Outstanding principal on June 30, 2011 was \$2,772,686, and debt service for FY 2013 is \$98,586.

Total Outstanding Bonds
as of June 30, 2011

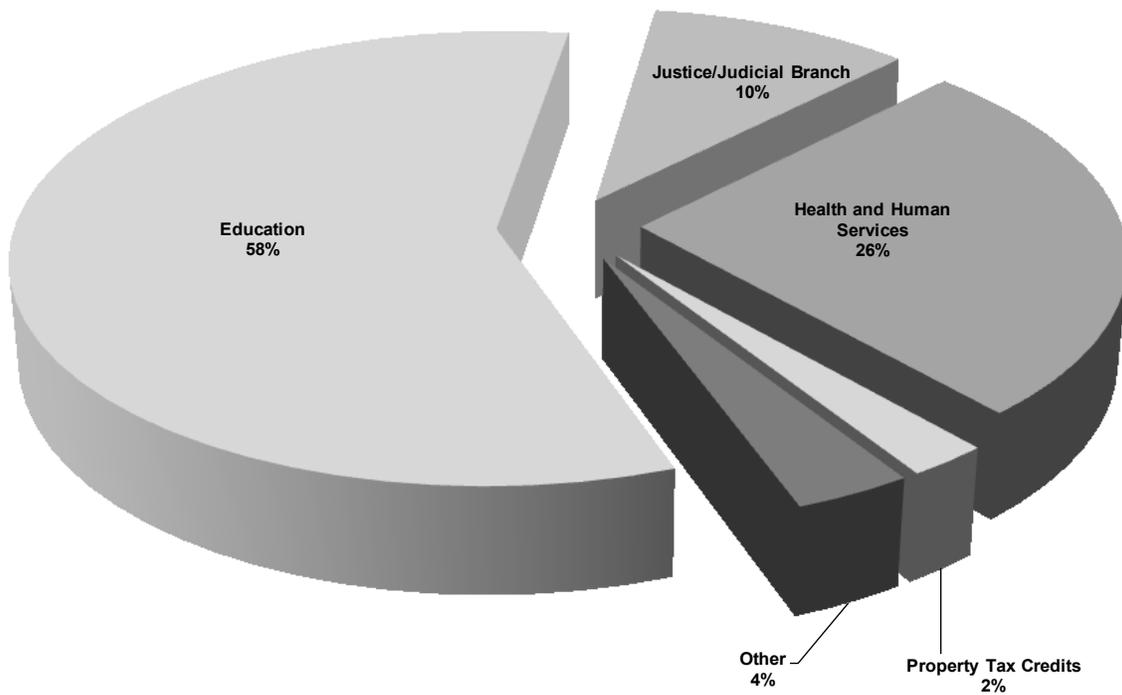
	Issue Dates	Original Issuance	Interest Rates	Maturity Dates	Outstanding Principal			Outstanding for Defeased Debt	Principal & Interest Paid
					7/1/2010 Balance	Additions	Deletions		
Bonds									
State of Iowa									
School Infrastructure Vision Iowa	November-01	48,585,000	3.50-5.50%	2002-2021	28,775,000	-	2,045,000	26,730,000	
Dept. of Corrections Tobacco Settlement Authority	November-01 September-02 November-05	196,375,000 54,240,000 1,365,435,000	2.25-5.50% Variable 5.375-7.125%	2002-2020 2007-2016 2006-2046	130,025,000 36,540,000 1,308,375,000	- - -	8,925,000 6,435,000 8,720,000	121,100,000 30,105,000 1,299,655,000	
Honey Creek Authority	October-06	33,370,000	3.95-5.00%	2011-2036	33,370,000	-	370,000	33,000,000	
I-JOBS 2009A	7/09 - 10/10	777,965,000	0.92-6.75%	2011-2038	601,070,000	176,895,000	13,750,000	764,215,000	
Iowa Utilities Building	August-09	12,640,000	5.04%	2029	12,640,000	-	250,000	12,390,000	
Prison Infrastructure Iowa Finance Authority	July-10	135,050,000	2.0-5.0%	2012-2027	-	135,050,000	-	135,050,000	
Lottery Authority	1977-2011 2004	2,786,629,000 8,800,000	Variable 3.28%	2002-2040 2005-2019	1,831,028,000 1,300,000	344,890,000 -	439,639,000 100,000	1,736,279,000 1,200,000	56,030,000
Universities									
Iowa State University	1988-2011	518,225,000	2.00-6.10%	1997-2038	407,675,000	58,085,000	42,805,000	422,955,000	
University of Northern Iowa	1994-2011	181,611,461	1.80-8.25%	1995-2035	126,833,532	30,560,000	21,846,629	135,546,903	
University of Iowa Universities Foundations (ISU)	1968-2011 2002	916,754,639 3,850,000	2.00-8.38% 4.75%	1994-2037 2003-2020	747,436,946 2,862,310	66,725,000 -	33,859,700 89,624	780,302,246 2,772,686	26,915,000
		<u>7,039,530,100</u>			<u>5,267,930,788</u>	<u>812,205,000</u>	<u>578,834,953</u>	<u>5,501,300,835</u>	<u>82,945,000</u>

General Fund Revenues FY 2013 (Estimated)



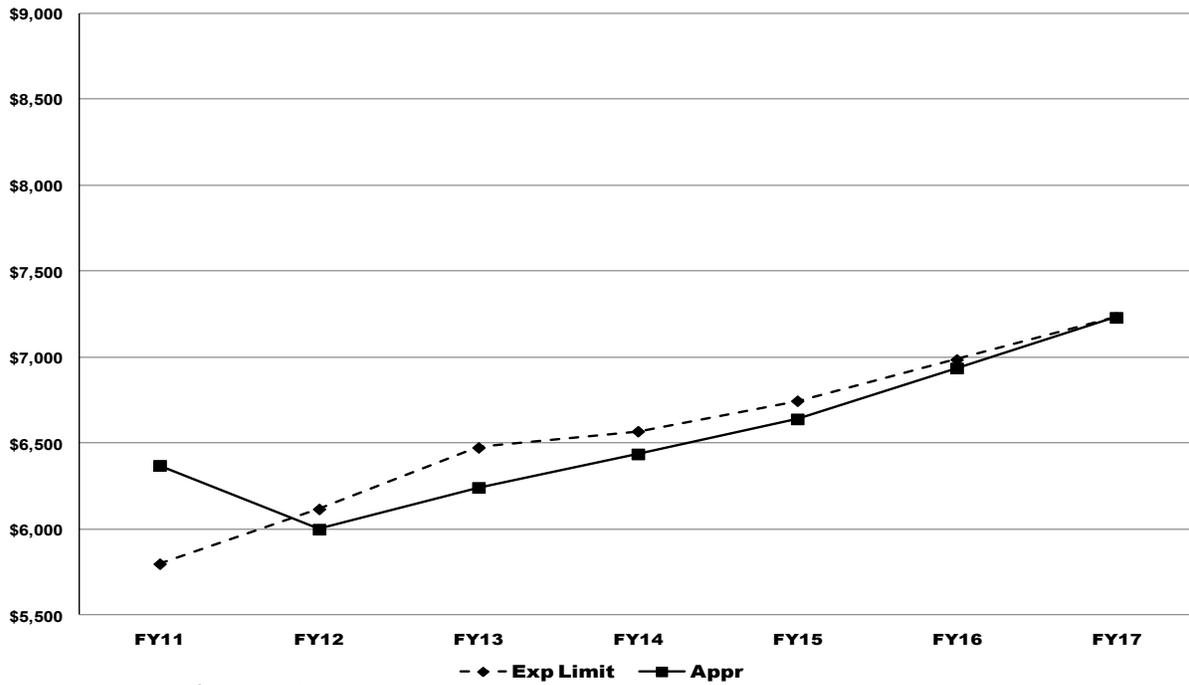
Source: Iowa Department of Management

General Fund Appropriations FY 2013 (Estimated)



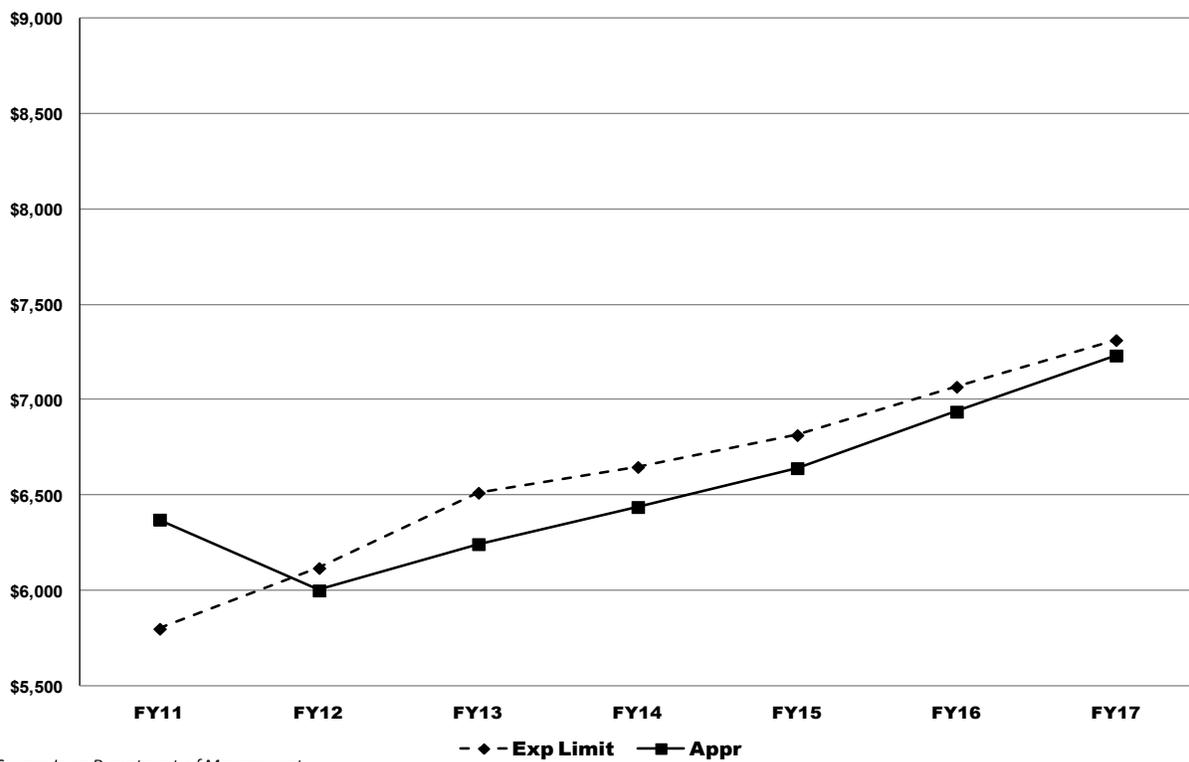
Source: Iowa Department of Management

Comparison of Expenditure Limitation and Appropriations
Assumes Current Federal Law

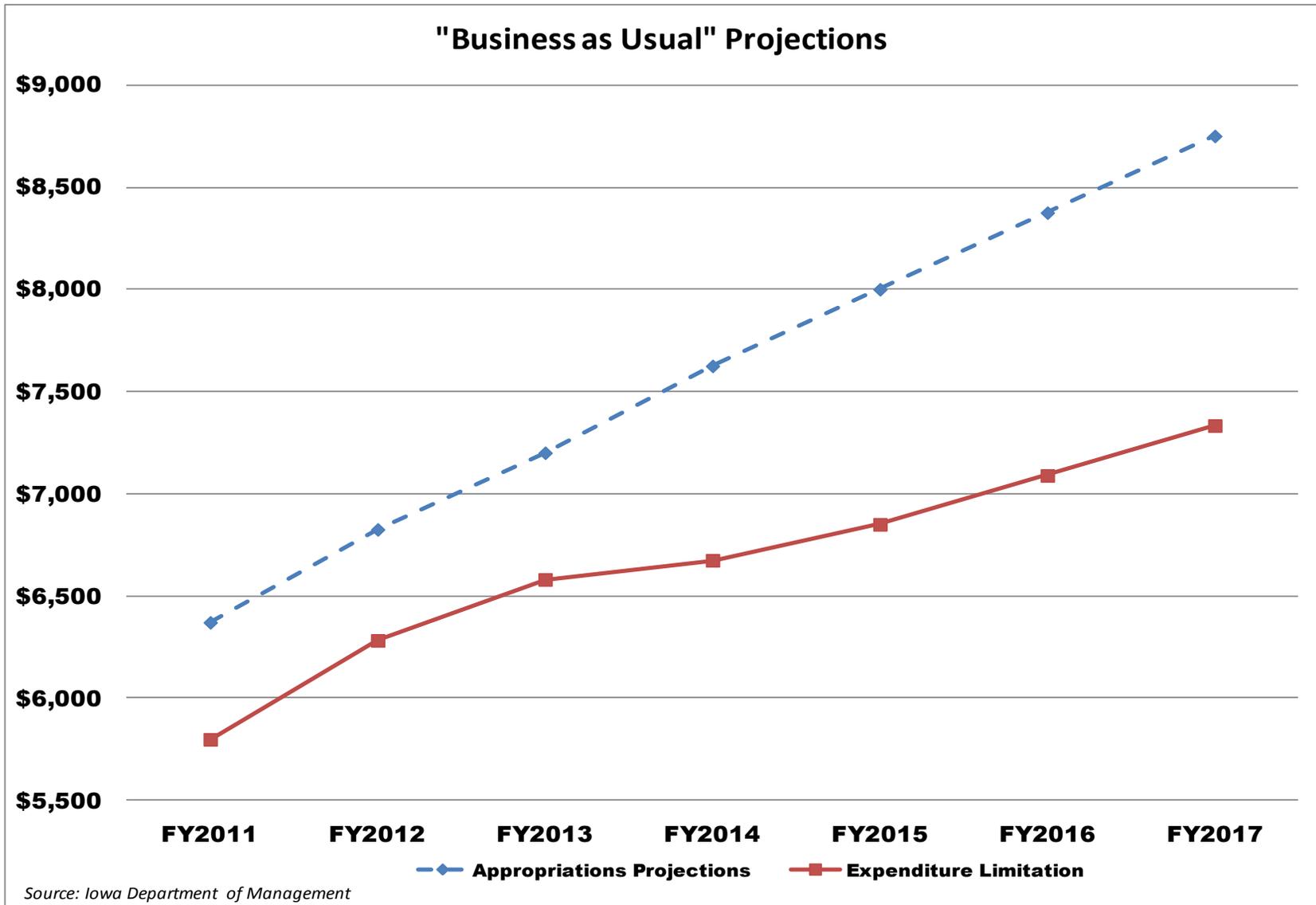


Source: Iowa Department of Management

Comparison of Expenditure Limitation and Appropriations
Assumes Extension of Tax Relief 2010 Tax Cuts



Source: Iowa Department of Management



FINANCIAL

SUMMARIES

State of Iowa

Estimated Condition of the General Fund

Financial Summary

(\$ in Millions)

	Actual FY2011	Estimate FY2012	Governor's Recommendation FY2013
Estimated Funds Available:			
Total Gross Receipts	\$ 7,018.5	\$ 7,158.5	\$ 7,441.6
Net Accruals	15.0	16.6	22.0
Refunds	(826.0)	(847.0)	(870.6)
School Infrastructure Transfer from General Fund	(394.1)	(407.5)	(422.6)
General Fund Transfers	85.6	79.7	81.2
Total Net General Fund Receipts	5,899.0	6,000.3	6,251.6
Revenue Adjustments	-	2.0	1.1
Excess from Reserve Funds	-	391.5	285.1
Total Funds Available	5,899.0	6,393.8	6,537.8
<i>Expenditure Limitation</i>			6,475.3
Estimated Appropriations:			
Executive Branch	5,168.0	5,807.7	6,041.6
Judicial Branch	150.3	156.4	166.4
Legislative Branch	35.8	35.8	35.9
Adjustment to Standings	(2.2)	7.5	-
Recommended Appropriation Addbacks		6.5	-
Total Appropriations	5,351.9	6,013.9	6,243.9
<i>Total Appropriations below Expenditure Limitation</i>			231.4
Reversions-operations	(7.5)	(2.0)	(2.0)
Reversions-program appropriations		(7.7)	
Net Appropriations	5,344.4	6,004.2	6,241.9
Ending Balance	\$ 554.6	\$ 389.6	\$ 295.9
Distribution of Ending Balance			
Reserve Funds	(554.6)	(389.6)	(295.9)
Total	\$ -	\$ (389.6)	\$ (295.9)

State of Iowa

Estimated Condition of the Cash Reserve, GAAP, and Economic Emergency Funds

(\$ in Millions)

	Estimated FY2011	Estimated FY2012	Estimated FY2013
<u>Cash Reserve Fund</u>			
Balance Brought Forward	\$ 322.8	\$ 341.2	\$ 446.6
Estimated Revenues:			
Prior Fiscal Year Ending Balance	287.3	554.6	389.6
Total Funds Available	<u>610.1</u>	<u>895.8</u>	<u>836.2</u>
Appropriations			
Appropriation to Executive Council	(10.6)	-	-
Property Tax Credit Appropriation	(54.7)	-	-
Appropriation Contingencies	(5.0)	-	-
Appropriation to Medicaid	(187.8)	-	-
Flood Mitigation Projects	(6.6)	-	-
Preschool Program	(4.0)	-	-
Iowa Power Fund	(2.0)	-	-
Other Various Appropriations	(1.7)	-	-
Reversions	-	-	-
Net Appropriations	<u>(272.4)</u>	<u>-</u>	<u>-</u>
Reversions	3.5	-	-
Transfer to GAAP Retirement Account		(449.2)	(367.2)
Ending Balance - Cash Reserve Fund	<u>\$ 341.2</u>	<u>\$ 446.6</u>	<u>\$ 469.0</u>
<i>Cash Reserve Fund Goal (7.5%)</i>	<i>407.0</i>	<i>446.6</i>	<i>469.0</i>
<u>Economic Emergency Fund</u>			
Balance Brought Forward	\$ 99.1	\$ 99.1	\$ 148.9
Estimated Revenues:			
Transfer From GAAP Retirement Account	-	449.2	367.2
Appropriation from General Fund	-	-	-
Total Funds Available	<u>99.1</u>	<u>548.3</u>	<u>516.1</u>
Standing Appropriation for Performance of Duty	-	(7.9)	(28.5)
Transfer To Taxpayer Trust Fund	-	-	(46.2)
Transfer to General Fund	-	(391.5)	(285.1)
Total Transfers Out:	<u>-</u>	<u>(399.4)</u>	<u>(359.8)</u>
Ending Balance - Economic Emergency Fund	<u>\$ 99.1</u>	<u>\$ 148.9</u>	<u>\$ 156.3</u>
<i>Economic Emergency Fund Goal (2.5%)</i>	<i>135.7</i>	<i>148.9</i>	<i>156.3</i>
Total Reserve Funds	\$ 440.3	\$ 595.5	\$ 625.3

State of Iowa

Estimated Condition of the Taxpayer Trust Fund

(\$ in Millions)

	Estimated FY2011	Estimated FY2012	Estimated FY2013
<u>Taxpayer Trust Fund</u>			
Estimated Revenues:			-
Transfer from Economic Emergency Fund			46.2
Total Funds Available			<u>46.2</u>
Appropriations			-
Ending Balance - Taxpayer Trust Fund			<u>\$ 46.2</u>
Taxpayer Trust Fund Calculation			
December 2011 FY2012 REC Estimate			6,000.3
FY2012 Adjusted Revenue Estimate			<u>(5,954.1)</u>
Amount Estimated to be Available to the Taxpayer Trust Fund			<u>46.2</u>

State of Iowa

General Fund Revenue (Appropriable Revenues)

Cash Basis
(\$ in Millions)

	Actual FY2011	Estimated FY2012	Estimated FY2013
Tax Receipts			
Personal Income Tax	3,461.7	3,584.0	3,739.3
Use Tax	2,381.4	2,445.5	2,535.8
Corporate Income Tax	394.5	450.7	484.5
Inheritance Tax	66.4	69.1	73.9
Insurance Premium Tax	97.1	98.2	102.9
Cigarette Tax	200.1	101.6	98.1
Tobacco Tax	27.2	15.1	15.1
Beer Tax	14.3	14.0	14.1
Franchise Tax	36.3	39.3	40.1
Miscellaneous Tax	1.1	1.1	1.1
Total Tax Receipts	6,680.1	6,818.6	7,104.9
Other Receipts			
Institutional Payments	10.0	15.2	15.3
Liquor Profits	89.3	90.5	92.0
Interest	3.0	3.0	3.0
Fees	30.1	25.9	20.9
Judicial Revenue	101.6	112.0	112.0
Miscellaneous Revenues	38.4	27.3	27.5
Racing and Gaming Revenues	66.0	66.0	66.0
Total Other Receipts	338.4	339.9	336.7
Total Tax & Other Receipts	7,018.5	7,158.5	7,441.6
	4.6%	2.0%	4.0%

State of Iowa**General Fund Accrued Revenue Changes**

(\$ in Millions)

	Actual FY2011	Estimated FY2012	Estimated FY2013
Tax Receipts:			
Personal Income Tax	212.2	216.0	228.0
Sales/Use Tax	190.0	197.0	202.0
Corporate Income Tax	37.0	39.0	41.9
Inheritance Tax	12.0	14.5	16.0
Insurance Premium Tax	-	-	-
Cigarette Tax	-	-	-
Tobacco Tax	2.5	2.5	2.5
Beer Tax	1.4	1.5	1.5
Franchise Tax	4.7	2.0	2.0
Miscellaneous Tax	-	-	-
Total Tax Receipts	459.8	472.5	493.9
Other Receipts:			
Institutional Payments	3.4	2.8	2.8
Liquor Profits	0.5	0.5	0.5
Interest	0.3	1.0	1.6
Fees	1.1	3.0	3.0
Judicial Revenue	9.3	10.0	10.0
Miscellaneous Receipts	1.8	3.0	3.0
Racing and Gaming	-	-	-
Total Other Receipts	16.4	20.3	20.9
Total Receipts and Transfers	476.2	492.8	514.8
Net Change	15.0	16.6	22.0

State of Iowa

General Fund Refunds/School Infrastructure Transfers/Transfers
(\$ in Millions)

	<u>Actual FY2011</u>	<u>Estimated FY2012</u>	<u>Estimated FY2013</u>
Refunds:			
Personal Income Tax	(620.1)	(634.8)	(648.4)
Sales/Use Tax	(51.0)	(55.0)	(57.0)
Corporate Income Tax	(146.9)	(148.6)	(157.6)
Inheritance Tax	(4.6)	(5.5)	(5.5)
Cigarette Tax	(0.4)	(0.5)	(0.5)
Franchise Tax	(1.1)	(1.5)	(1.5)
Other	(5.6)	(4.5)	(3.5)
Total Gross Refunds	<u>(829.7)</u>	<u>(850.4)</u>	<u>(874.0)</u>
Less: Reimbursements	3.7	3.4	3.4
Total Net Refunds	<u><u>(826.0)</u></u>	<u><u>(847.0)</u></u>	<u><u>(870.6)</u></u>
School Infrastructure Transfers	<u><u>(394.1)</u></u>	<u><u>(407.5)</u></u>	<u><u>(422.6)</u></u>
Transfers:			
Lottery	64.9	66.5	68.0
Other	20.7	13.2	13.2
Total Transfers	<u><u>85.6</u></u>	<u><u>79.7</u></u>	<u><u>81.2</u></u>

State of Iowa

General Fund Revenue

Governor's Recommended Revenue Adjustments

(\$ in Millions)

	<u>Governor's Recommendation FY2012</u>	<u>Governor's Recommendation FY2013</u>
Revenue Adjustments:		
DPS Gaming Regulation Indirect Costs	2.0	1.1
Total Revenue Adjustments	<u>2.0</u>	<u>1.1</u>

State of Iowa
 Governor's Recommended Supplemental Appropriations/
 Reversions-Program Appropriations
 General Fund
 FY2012
 (\$ in Millions)

	Amount
General Fund Supplemental Appropriations	
DOC-CBC District 1	0.5
DOC-CBC District 3	0.4
DOC-CBC District 6	0.6
DOC-CBC District 7	0.2
DOC-CBC District 8	0.5
DOC-Central Office	0.3
DOC-County Confinement	0.3
DOC-Federal Prisoners	0.2
DOC-Fort Madison	1.3
DOC-Anamosa	0.2
DOC-Oakdale	1.0
DOC-Newton	0.6
DOC-Mt. Pleasant	0.4
Total General Fund Supplemental Appropriations	6.5
Change in Standings Appropriation	
State Appeal Board	7.5
Total Change in Standings Appropriation	7.5
Reversions-Program Appropriations	
DIA-Indigent Defense	1.0
DHS-Cherokee	0.4
DHS-Family Investment Program	1.9
DHS-State Supplemental Program	1.4
DHS-State Children's Health Insurance Program	1.7
Iowa Veterans Homes	1.3
Total Reversions-Program Appropriations	7.7

State of Iowa

Calculation of Statutory Expenditure Limit

Fiscal Year 2013

(\$ in Millions)

	<u>Proposed FY2013</u>	<u>% Calculation</u>	<u>FY13 Expenditure Limitation</u>
Revenue Estimating Conference Estimate			
Total Gross Receipts	\$ 7,441.6	99%	\$ 7,367.2
Accruals	\$ 22.0	99%	21.8
Refunds	\$ (870.6)	99%	(861.9)
School Infrastructure Transfer	\$ (422.6)	99%	(418.4)
Transfers	\$ 81.2	99%	80.4
Total Revenue Estimating Conference	<u>6,251.6</u>		<u>6,189.1</u>
Transfer/Revenue Adjustments:			
DPS Gaming Regulation Indirect Costs	1.1	99%	1.1
Total Revenue Adjustments	<u>1.1</u>		<u>1.1</u>
Transfer from Economic Emergency Fund			285.1
			<u>285.1</u>
			<u>\$ 6,475.3</u>
			<u>FY2013 Expenditure Limitation</u>

State of Iowa

**Calculation of Cash Reserve Fund and Economic Emergency Fund Percentage Goals
Fiscal Year 2011, Fiscal Year 2012, and Fiscal Year 2013
(\$ in Millions)**

Fiscal Year 2011

December 2009 Revenue Estimating Conference Net Receipts Estimate	5,403.2
2010 Legislative Revenue Adjustments	<u>23.5</u>
Total	<u><u>5,426.7</u></u>
Cash Reserve Fund 7.5% Goal	407.0
Economic Emergency Fund 2.5% Goal	<u>135.7</u>

Fiscal Year 2012

December 2010 Revenue Estimating Conference Net Receipts Estimate	6,031.3
2011 Session Legislative Adjustments for FY2012	<u>(77.2)</u>
Total	<u><u>5,954.1</u></u>
Cash Reserve Fund 7.5% Goal	446.6
Economic Emergency Fund 2.5% Goal	<u>148.9</u>

Governor's Recommendations Fiscal Year 2013

December 2011 Revenue Estimating Conference Net Receipts Estimate	6,251.6
2012 Session Governor's Proposed Legislative Revenue Adjustments for FY2013	<u>1.1</u>
Total	<u><u>6,252.7</u></u>
Cash Reserve Fund 7.5% Goal	469.0
Economic Emergency Fund 2.5% Goal	156.3

State of Iowa

Estimated Condition of the Rebuild Iowa Infrastructure Fund FY2013 Governor's Recommendations

	FY2011 Actual	FY2012 Estimated	FY2013		Total Governor's Recommendation
			Enacted	Gov Adjustment Recommendations	
Resources					
Beginning Balance	6,325,200	16,842,571	14,015,670		14,015,670
Revenues:					
Gaming Revenues	124,923,447	140,450,000	143,450,000		143,450,000
Excursion Boat License	1,000,000	1,000,000	1,000,000		1,000,000
Interest	1,613,903	1,600,000	1,700,000		1,700,000
Transfer from TOS-unencumbered bal from bond payment	11,985,979	950,750	934,314		934,314
Transfer from Federal Subsidy Fund	3,755,474	3,750,000	3,750,000		3,750,000
Transfer from School Infrastructure	3,607,815	1,500,000	1,500,000		1,500,000
MSA Payments	16,949,526	15,905,618	15,973,045		15,973,045
Misc	360				
Total Revenues	<u>163,836,504</u>	<u>165,156,368</u>	<u>168,307,359</u>		<u>168,307,359</u>
Total Resources Available	<u>170,161,704</u>	<u>181,998,939</u>	<u>182,323,029</u>		<u>182,323,029</u>
Appropriations					
DAS Lucas Bldg-Sec of State Security/Safety Improvements	-	45,000	-	-	-
DAS Historical Buiding Exterior Repairs	-	1,200,000	-	-	-
DAS DAS Distribution	3,700,000	-	-	-	-
DAS Iowa Building Operations	1,082,300	-	-	-	-
DAS D-Line and Employee Ride Share	125,000	-	-	-	-
DALS Watershed Improvement Review Board Admin	50,000	-	-	-	-
Blind Replace Air Handlers	-	1,065,674	-	-	-
Blind Newslne for the Blind	20,000	-	-	-	-
Corr Construction Project Manager	322,500	4,500,000	1,000,000	-	1,000,000
Corr Fort Madison Additional Costs	-	5,155,077	18,269,124	-	18,269,124
Corr Mitchellville Additional Costs	-	14,761,556	14,170,062	-	14,170,062
Corr DOC Digital 700 Mhz Communications Conversion	-	-	-	3,500,000	3,500,000
Corr Newton Hot Water Loop Repair	-	-	-	425,000	425,000
DCA Great Places Infrastructure Grants	-	1,000,000	-	-	-
DCA Battle Flags	60,000	-	-	-	-
DCA 25th Anniversary of Museum Renovation	-	-	-	2,000,000	2,000,000
DCA Historic Sites	40,000	-	-	-	-
DED Grow Iowa Values Fund	38,000,000	15,000,000	-	-	-
DED Community Attraction & Tourism Grants	-	5,300,000	5,000,000	(5,000,000)	-
DED Accelerated Career Ed (ACE) Community Colleges	-	5,000,000	-	-	-
DED Regional Sport Authorities	500,000	500,000	-	-	-
DED Blank Park Zoo Capitals	500,000	-	-	-	-
DED Camp Sunnyside Cabins	-	250,000	-	-	-
DED World Food Prize Borlaug/Ruan Scholar Progra,	100,000	100,000	-	-	-
DED Community Colleges-Workforce Training	2,000,000	-	-	-	-

State of Iowa

Estimated Condition of the Rebuild Iowa Infrastructure Fund FY2013 Governor's Recommendations

		FY2011	FY2012	FY2013		
		Actual	Estimated	Enacted	Gov Adjustment Recommendations	Total Governor's Recommendation
DED	6th Ave Corridor Revitalization-Main Streets	100,000	-	-	-	-
DED	Port Authority-Economic Development Southeast Iowa	50,000	-	-	-	-
IFA	State Housing Trust Fund	1,000,000	3,000,000	3,000,000	(1,000,000)	2,000,000
IFA	Administration of IJOBS Program	200,000	-	-	-	-
IFA	Facilities Multiple-Handicapped-Polk County	250,000	-	-	-	-
Educ	Community College Infrastructure	-	1,000,000	-	-	-
Educ	IPTV Building Purchase	-	1,255,550	-	-	-
Educ	IPTV-Inductive Output Tubes	-	-	-	320,000	320,000
Educ	Enrich Iowa	500,000	-	-	-	-
DHS	Nursing Home Facility Improvements	-	285,000	-	-	-
DPH	Vision Screening	100,000	-	-	-	-
DOM	Technology Reinvestment Fund	10,000,000	15,541,000	-	15,000,000	15,000,000
DOM	Environment First Appropriation	33,000,000	33,000,000	35,000,000	(2,000,000)	33,000,000
DOM	GEM\$ Appropriation	-	-	-	125,000	125,000
DNR	Floodplain Management/Dam Safety	2,000,000	2,000,000	-	-	-
DNR	State Park Infrastructure	-	5,000,000	5,000,000	-	5,000,000
DNR	Lakes Restoration & Water Quality	-	5,459,000	-	5,459,000	5,459,000
DNR	Lake Delhi	-	-	-	2,500,000	2,500,000
DNR	Honey Creek Asset Manager	100,000	-	-	-	-
DNR	Rock Creek Permanent Shelter	40,000	-	-	-	-
DPD	Facility/Armory Maintenance	1,500,000	2,000,000	-	2,000,000	2,000,000
DPD	Muscatine Armed Forces Readiness Center	-	100,000	-	-	-
DPD	Construction Improvements Statewide	1,800,000	1,800,000	-	-	-
DPD	Camp Dodge Infrastructure Upgrades	-	1,000,000	-	-	-
DPD	Joint HQ Renovation	-	1,000,000	-	-	-
DPD	Iowa Falls Readiness Center	500,000	-	-	-	-
DPD	Cedar Rapids Armed Forces Readiness Center	200,000	-	-	-	-
DPD	Middletown AF Readiness Center	100,000	-	-	-	-
Regents	Tuition Replacement	24,305,412	24,305,412	-	25,130,412	25,130,412
Regents	SUI Flood Center	1,300,000	1,300,000	-	-	-
Regents	SUI Dental Science Building	-	1,000,000	12,000,000	-	12,000,000
Regents	Ag/Biosystems Eng Complex	-	1,000,000	20,800,000	-	20,800,000
Regents	Bartlett Hall Renovation	-	1,000,000	8,286,000	-	8,286,000
Regents	Fire Safety and Deferred Maintenance	-	2,000,000	2,000,000	-	2,000,000
Regents	ISU-Veterinary Training Modernization	400,000	-	-	-	-
DOT	Recreational Trails	-	3,000,000	-	2,500,000	2,500,000
DOT	Public Transit Infrastructure	-	1,500,000	-	1,500,000	1,500,000
DOT	Commercial Air Service Airports	-	1,500,000	-	1,500,000	1,500,000
DOT	General Aviation Airport Grants	750,000	750,000	-	750,000	750,000
DOT	Rail Assistance	2,000,000	2,000,000	-	1,750,000	1,750,000
DOT	Local Roads Counties and Cities 50/50	24,700,000	-	-	-	-

State of Iowa

Estimated Condition of the Rebuild Iowa Infrastructure Fund FY2013 Governor's Recommendations

		FY2011	FY2012	FY2013		
		Actual	Estimated	Enacted	Gov Adjustment Recommendations	Total Governor's Recommendation
TOS	County Fairs Infrastructure	1,060,000	1,060,000	-	1,060,000	1,060,000
Vets	Veterans Home Ownership Program	1,000,000	1,000,000	-	-	-
Vets	Capital Improvements	-	250,000	-	-	-
Total Appropriations/Expenditures		<u>153,455,212</u>	<u>167,983,269</u>	<u>124,525,186</u>	<u>57,519,412</u>	<u>182,044,598</u>
Reversions		(136,079)				
Net Appropriations		<u>153,319,133</u>	<u>167,983,269</u>	<u>124,525,186</u>		<u>182,044,598</u>
Net Available Balance Forward		<u>16,842,571</u>	<u>14,015,670</u>	<u>57,797,843</u>		<u>278,431</u>

State of Iowa

Estimated Financial Condition of the Technology Reinvestment Fund FY2013 Governor's Recommendations

	FY2011 Actual	FY2012 Estimate	FY2013		
			Enacted	Gov Adjustment Recommendations	Total Governor's Recommendations
Resources					
Beginning Balance	118,474	2,861	(3)		(3)
Revenues:					
RIIF Appropriation	10,000,000	15,541,000	-		15,000,000
General Fund Appropriation	-	-	17,500,000		-
Total Revenues	10,000,000	15,541,000	17,500,000		15,000,000
Total Resources Available	10,118,474	15,543,861	17,499,997		14,999,997
Appropriations					
DAS Pooled Technology Projects	3,793,654	1,643,728	-	-	-
Corr Offender Management System	500,000	500,000	-	500,000	500,000
Educ ICN Part III & Maintenance & Leases	2,727,000	2,727,000	-	2,727,000	2,727,000
Educ Statewide Education Data Warehouse	600,000	600,000	-	600,000	600,000
IWD Outcome Tracking System	3	-	-	-	-
ICN ICN Equipment Replacement	2,244,956	2,248,653	-	2,248,653	2,248,653
DHR Integrating Justice Data Systems	-	1,689,307	-	1,689,307	1,689,307
DPH Community MH Center	250,000	-	-	-	-
DHS Medicaid Technology	-	3,494,176	4,667,600	-	4,667,600
DHS Central Iowa Center for Independent Living	-	11,000	-	-	-
DOM Transparency Project	-	50,000	-	45,000	45,000
DPS Radio Upgrades/Digital Conversion	-	2,500,000	2,500,000	-	2,500,000
DPS Dubuque Fire Training Simulator	-	80,000	-	-	-
Total Appropriations	10,115,613	15,543,864	7,167,600	7,809,960	14,977,560
Reversions	-	-	-		-
Net Appropriations	10,115,613	15,543,864	7,167,600		14,977,560
Net Available Balance Forward	2,861	(3)	10,332,397		22,437

STATE OF IOWA
FUNDING ELEMENTARY AND SECONDARY EDUCATION
 General Operating Fund Only (In Millions)

	Actual 00/01		Actual 01/02		Actual 02/03		Actual 03/04		Actual 04/05		Actual 05/06	
	Dollars	Percent										
Uniform Property Taxes	500.1	15.32	522.2	15.62	536.2	15.47	548.7	15.66	532.5	14.59	543.7	14.19
Additional Property Taxes	405.2	12.41	425.2	12.72	465.5	13.43	476.3	13.59	499.3	13.68	509.2	13.29
ISL Property Taxes	59.0	1.81	64.4	1.93	68.5	1.98	73.9	2.11	77.7	2.13	79.4	2.07
State Foundation Aid	1,747.3	53.52	1,725.1	51.60	1,784.1	51.47	1,776.7	50.69	1,881.2	51.54	1,963.9	51.26
Other State Aid	173.9	5.33	203.1	6.08	178.2	5.14	167.3	4.77	169.1	4.63	203.8	5.32
Income Surtaxes	36.3	1.11	42.1	1.26	47.3	1.36	47.0	1.34	47.0	1.29	58.0	1.51
Federal/Other Miscellaneous	<u>343.1</u>	<u>10.51</u>	<u>360.8</u>	<u>10.79</u>	<u>386.5</u>	<u>11.15</u>	<u>414.9</u>	<u>11.84</u>	<u>443.2</u>	<u>12.14</u>	<u>473.2</u>	12.35
Total Funds	<u>3,264.9</u>	<u>100.0</u>	<u>3,342.9</u>	<u>100.0</u>	<u>3,466.3</u>	<u>100.0</u>	<u>3,504.8</u>	<u>100.0</u>	<u>3,650.0</u>	<u>100.0</u>	<u>3,831.2</u>	<u>100.0</u>

Formula (Weighted) Enrollment	567,344		564,747		562,056		561,386		560,606		560,259	
Actual Fall Enrollment	494,290		489,522		487,021		485,011		483,335		483,105	

	Actual 06/07		Actual 07/08		Actual 08/09		Actual 09/10		Estimated 10/11		Estimated 11/12	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
Uniform Property Taxes	570.6	14.14	584.1	13.67	618.3	13.38	648.4	14.65	676.8	14.69	703.6	14.81
Additional Property Taxes	521.5	12.92	536.8	12.57	561.5	12.15	575.6	13.00	573.4	12.44	611.0	12.86
ISL Property Taxes	83.6	2.07	89.2	2.09	91.2	1.97	95.9	2.17	98.8	2.14	100.9	2.12
State Foundation Aid	2,048.3	50.75	2,145.6	50.23	2,151.1	46.54	2,146.5	48.49	2,476.6	53.75	2,631.2	55.38
Other State Aid	253.5	6.28	338.1	7.92	414.7	8.97	63.7	1.44	70.7	1.53	40.4	0.85
Income Surtaxes	64.8	1.61	70.2	1.64	76.4	1.65	81.9	1.85	84.5	1.83	85.4	1.80
Federal/Other Miscellaneous	<u>493.6</u>	<u>12.23</u>	<u>507.6</u>	<u>11.88</u>	<u>708.9</u>	<u>15.34</u>	<u>814.9</u>	<u>18.41</u>	<u>627.1</u>	<u>13.61</u>	<u>579.1</u>	<u>12.19</u>
Total Funds	<u>4,035.9</u>	<u>100.0</u>	<u>4,271.6</u>	<u>100.0</u>	<u>4,622.1</u>	<u>100.0</u>	<u>4,426.9</u>	<u>100.0</u>	<u>4,607.9</u>	<u>100.0</u>	<u>4,751.6</u>	<u>100.0</u>

Formula (Weighted) Enrollment	561,016		560,490		548,844		553,016		550,510		551,107	
Actual Fall Enrollment	482,584		480,609		477,019		474,227		473,493			

1/7/2012

STATE OF IOWA
HISTORY OF APPROPRIABLE RECEIPTS
(IN \$ THOUSANDS)
Cash Basis

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
SPECIAL TAXES:										
Personal Income Tax	2,372,022	2,417,614	2,592,271	2,782,351	2,854,191	3,085,933	3,359,666	3,330,664	3,235,929	3,461,734
Sales/Use Tax	1,452,962	1,450,314	1,465,592	1,515,515	1,594,721	1,596,291	1,647,282	2,327,441	2,293,032	2,381,395
Corporation Income Tax	238,540	254,152	266,752	280,874	348,628	424,616	483,793	416,467	389,337	394,512
Use Tax	221,248	237,042	234,787	296,789	286,348	313,755	352,964	75,446	67,426	66,395
Inheritance Tax	100,351	88,136	80,121	78,393	73,054	76,033	78,435	90,028	88,571	97,098
Insurance Premium Tax	135,372	142,236	138,227	130,932	121,428	105,223	111,653	215,815	206,068	200,085
Cigarette & Tobacco Taxes	95,181	95,545	95,105	96,162	98,684	134,101	250,704	22,987	26,006	27,220
Beer & Liquor Taxes	13,767	13,918	14,003	14,011	14,203	14,298	14,509	14,663	14,405	14,340
Franchise Tax	30,916	35,256	38,011	35,419	35,470	33,296	37,583	33,642	31,623	36,323
Miscellaneous Taxes	1,463	1,088	1,079	569	638	957	958	2,425	(431)	1,046
TOTAL SPECIAL TAXES	4,661,822	4,735,301	4,925,948	5,231,015	5,427,365	5,784,503	6,337,547	6,529,578	6,351,966	6,680,148
Percentage Increase	0.66%	1.58%	4.03%	6.19%	3.75%	6.58%	9.56%	3.03%	-2.72%	5.17%
OTHER RECEIPTS										
Institutional Payments	48,495	16,172	13,684	12,709	13,009	12,942	14,946	15,440	14,824	9,963
Liquor Transfers	47,500	49,000	58,000	59,000	63,775	64,762	72,427	85,520	80,335	89,318
Interest	25,318	18,070	7,558	9,687	17,477	28,699	25,294	14,575	4,029	2,990
Fees	70,227	72,131	79,869	72,321	76,245	84,720	82,064	77,733	47,825	30,133
Judicial Revenue	51,889	54,698	57,493	59,158	63,069	66,901	89,987	98,839	108,628	101,549
Miscellaneous Receipts	42,152	41,352	55,161	65,062	49,706	35,732	36,062	39,804	37,811	38,396
Racing & Gaming Receipts	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	66,000	66,000
TOTAL OTHER RECEIPTS	345,581	311,423	331,765	337,937	343,281	353,756	380,780	391,911	359,452	338,349
	-3.73%	-9.88%	6.53%	1.86%	1.58%	3.05%	7.64%	2.92%	-8.28%	-5.87%
Accruals	25,258	(50,364)	44,387	(4,589)	52,679	35,938	(22,695)	16,909	13,051	15,040
Refunds	(663,070)	(647,325)	(714,974)	(696,900)	(586,162)	(597,890)	(674,783)	(803,947)	(859,129)	(825,992)
School Infrastructure Transfer	-	-	-	-	-	-	-	(385,517)	(372,525)	(394,093)
Transfers	310,291	134,535	96,300	61,536	145,306	70,008	63,659	185,002	140,933	85,614
TOTAL NET APPROPRIABLE RECEIPTS	4,679,882	4,483,570	4,683,426	4,928,999	5,382,469	5,646,315	6,084,508	5,933,936	5,633,748	5,899,066
Percentage Increase	-0.75%	-4.19%	4.46%	5.24%	9.20%	4.90%	7.76%	-2.47%	-5.06%	4.71%

State of Iowa

General Fund Appropriations
FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		Total Governor's Recommendation
			Enacted	Gov Adjustment Recommendations	
SUMMARY					
ADMINISTRATION AND REGULATION	321,287,710	267,341,919	277,863,979	(13,968,496)	263,895,483
AGRICULTURE AND NATURAL RESOURCES	30,204,187	29,050,192	14,430,498	16,819,694	31,250,192
ECONOMIC DEVELOPMENT	58,600,639	34,331,136	17,115,571	43,106,120	60,221,691
EDUCATION	3,311,092,684	3,458,791,954	3,134,016,952	395,639,641	3,529,656,593
HEALTH AND HUMAN SERVICES	1,009,366,095	1,575,112,430	1,348,083,228	338,390,683	1,686,473,911
JUSTICE SYSTEM	437,407,717	450,716,116	230,560,256	239,553,860	470,114,116
TRANSPORTATION	-	-	-	-	-
JUDICIAL BRANCH	150,311,822	156,411,822	78,205,911	88,198,629	166,404,540
LEGISLATIVE BRANCH	33,583,681	35,750,000	35,750,000	150,000	35,900,000
TOTAL GENERAL FUND APPROPRIATION	<u>5,351,854,535</u>	<u>6,007,505,569</u>	<u>5,136,026,395</u>	<u>1,107,890,131</u>	<u>6,243,916,526</u>

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		Total Governor's Recommendation
			Enacted	Gov Adjustment Recommendations	
ADMINISTRATION AND REGULATION					
Department of Administration					
Technology Procurement	2,113,169	-	-	-	-
DAS Operations	4,467,583	4,020,344	2,010,172	2,010,172	4,020,344
Utilities	3,126,547	2,626,460	1,313,230	1,313,230	2,626,460
Terrace Hill Operations	263,329	405,914	202,957	296,068	499,025
Distribution Account	-	3,277,946	1,638,973	1,638,973	3,277,946
Mercy Building Operations	-	995,535	497,768	497,767	995,535
Federal Cash Management	555,939	356,587	356,587	-	356,587
Unemployment Compensation	-	440,371	440,371	-	440,371
Municipal Fire & Police Retirement	1,500,000	750,000	-	-	-
Total Department of Administration	12,026,567	12,873,157	6,460,058	5,756,210	12,216,268
Auditor of State					
General Office	904,193	905,468	452,734	452,734	905,468
Total Auditor of State	904,193	905,468	452,734	452,734	905,468
Ethics & Campaign Disclosure					
General Office	371,910	475,000	237,500	272,500	510,000
Total Ethics and Campaign Disclosure	371,910	475,000	237,500	272,500	510,000
Department of Commerce					
Alcoholic Beverages Operations	1,449,887	1,220,391	610,196	610,195	1,220,391
Professional Licensing Division	644,825	600,353	300,177	300,176	600,353
Total Department of Commerce	2,094,712	1,820,744	910,373	910,371	1,820,744
Executive Council					
Court Costs	262,737	59,772	59,772	-	59,772
Public Improvement	-	39,848	39,848	-	39,848
Performance of Duty	(290,316)	-	-	-	-
Drainage Assessment	154,382	20,227	20,227	-	20,227
Total Executive Council	126,803	119,847	119,847	-	119,847
Iowa Communications Network					
Regional Telecommunications Councils	-	-	-	992,913	992,913
Total Iowa Communications Network	-	-	-	992,913	992,913

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Gov Adjustment Recommendations	Total Governor's Recommendation
Governor's Office					
Governor/Lt. Governor's Office	1,972,752	2,288,025	1,144,013	1,050,901	2,194,914
Administrative Rules Coordinator	122,829	-	-	-	-
Terrace Hill Quarters	127,075	-	-	-	-
National Governor's Association	70,783	-	-	-	-
State-Federal Relations	40,832	-	-	-	-
Interstate Extradition	-	3,032	3,032	-	3,032
Governor Elect Expenses	10,000	-	-	-	-
Total Governor's Office	2,344,271	2,291,057	1,147,045	1,050,901	2,197,946
Gov's Office of Drug Control Policy					
Drug Policy Coordinator	346,213	290,000	145,000	201,213	346,213
Total Gov's Office of Drug Control Policy	346,213	290,000	145,000	201,213	346,213
Department of Human Rights					
Human Rights Administration	205,636	206,103	103,052	103,051	206,103
Community Advocacy and Services	1,120,915	1,028,077	514,039	514,038	1,028,077
Criminal & Juvenile Justice	1,141,883	1,023,892	511,946	511,946	1,023,892
Total Department of Human Rights	2,468,434	2,258,072	1,129,037	1,129,035	2,258,072
Department of Inspections and Appeals					
Child Advocacy Board	2,678,008	2,680,290	1,340,145	1,340,145	2,680,290
Employment Appeal Board	44,746	42,215	21,108	21,107	42,215
Administration Division	1,629,656	1,527,740	763,870	(515,461)	248,409
Administrative Hearings Division	587,493	528,753	264,377	414,565	678,942
Investigations Division	1,240,626	1,168,639	584,320	1,588,651	2,172,971
Health Facilities Division	3,787,852	3,555,328	1,777,664	3,985,482	5,763,146
Food and Consumer Safety	-	-	-	1,279,331	1,279,331
Indigent Defense	31,680,929	30,680,929	15,340,464	14,561,465	29,901,929
Public Defender	24,083,182	25,083,182	12,541,591	13,320,591	25,862,182
Pari-Mutuel Regulation	2,495,376	-	-	-	-
Riverboat Regulation	3,078,100	-	-	-	-
Total Department of Inspections and Appeals	71,305,968	65,267,076	32,633,539	35,995,876	68,629,415
Department of Management					
Operations	1,993,328	2,393,998	1,196,999	1,196,999	2,393,998
Property Tax Credit Fund	91,256,037	-	-	-	-
Grants Enterprise Management	170,670	-	-	-	-

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		Total Governor's Recommendation
			Enacted	Gov Adjustment Recommendations	
Technology Reinvestmet Fund	-	-	17,500,000	(17,500,000)	-
Special Olympics	50,000	50,000	50,000	-	50,000
Appeals Board Claims	6,508,275	11,104,556	3,586,307	-	3,586,307
Total Department of Management	99,978,310	13,548,554	22,333,306	(16,303,001)	6,030,305
Rebuild Iowa Office					
Operations	472,361	-	-	-	-
Total Rebuild Iowa Office	472,361	-	-	-	-
Department of Revenue					
Operations	18,625,258	17,659,484	8,829,742	8,829,742	17,659,484
Tobacco Reporting Requirements	19,591	18,416	9,208	9,208	18,416
Revenue Examiners	315,801	-	-	-	-
Agricultural Land and Family Farm Tax Credits	-	32,395,131	39,100,000	(6,704,869)	32,395,131
Printing Cigarette Stamps	124,392	124,652	124,652	375,348	500,000
Homestead Tax Credit Aid	-	86,188,387	135,000,000	(48,811,613)	86,188,387
Elderly & Disabled Tax Credit	-	24,957,000	24,957,000	-	24,957,000
Military Service Tax Credit	-	2,400,000	2,400,000	-	2,400,000
Total Department of Revenue	19,085,042	163,743,070	210,420,602	(46,302,184)	164,118,418
Secretary of State					
Operations	2,892,261	2,895,585	1,447,793	1,447,792	2,895,585
Total Secretary of State	2,892,261	2,895,585	1,447,793	1,447,792	2,895,585
Treasurer of State					
General Office	854,265	854,289	427,145	427,144	854,289
Health Care Trust Fund	106,016,400	-	-	-	-
Total Treasurer of State	106,870,665	854,289	427,145	427,144	854,289
TOTAL ADMINISTRATION AND REGULATION	321,287,710	267,341,919	277,863,979	(13,968,496)	263,895,483
AGRICULTURE AND NATURAL RESOURCES					
Department of Agriculture and Land Stewardship					
Administration Division	16,868,118	16,497,308	8,248,654	8,248,654	16,497,308
Milk Inspections	-	189,196	-	189,196	189,196
Farmers with Disabilities	-	97,000	48,500	48,500	97,000

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Gov Adjustment Recommendations	Total Governor's Recommendation
Total Department of Agricultural and Land Stewardship	16,868,118	16,783,504	8,297,154	8,486,350	16,783,504
Department of Natural Resources					
Operations	13,336,069	12,266,688	6,133,344	8,333,344	14,466,688
Total Department of Natural Resources	13,336,069	12,266,688	6,133,344	8,333,344	14,466,688
TOTAL AGRICULTURE AND NATURAL RESOURCES	30,204,187	29,050,192	14,430,498	16,819,694	31,250,192
ECONOMIC DEVELOPMENT					
Department of Cultural Affairs					
Battleship Iowa	3,000,000	-	-	-	-
Iowa Arts Council	992,886	933,764	466,882	466,882	933,764
Cultural Grants	273,500	172,090	86,045	86,045	172,090
State Historic Society	2,941,185	2,767,701	1,383,851	1,383,850	2,767,701
Archiving Former Governor's Papers	70,142	65,933	32,967	32,966	65,933
Great Places	204,815	150,000	75,000	75,000	150,000
Administration	189,739	171,813	85,907	85,906	171,813
Historic Sites	453,615	426,398	213,199	213,199	426,398
Records Center Rent	227,243	227,243	113,622	113,621	227,243
Battle Flags	-	60,000	30,000	30,000	60,000
Film Office	-	-	-	400,000	400,000
County Endowment Funding - DCA Grants	443,300	416,702	208,351	208,351	416,702
Total Department of Cultural Affairs	8,796,425	5,391,644	2,695,824	3,095,820	5,791,644
Department of Economic Development					
Administration	1,668,291	-	-	-	-
World Food Prize	650,000	500,000	250,000	750,000	1,000,000
Business Development	4,779,918	-	-	-	-
Economic Development	-	9,783,424	4,891,712	4,891,712	9,783,424
Community Development Block Grant	4,463,077	-	-	-	-
ICVS - Promise	109,716	178,133	89,067	89,066	178,133
Incentive Fund	-	-	-	25,000,000	25,000,000
Historic Preservation Challenge Grants	165,775	-	-	-	-
Tourism Marketing Adjusted Gross Receipts	856,229	810,306	405,153	405,153	810,306
Total Department of Economic Development	12,693,006	11,271,863	5,635,932	31,135,931	36,771,863

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		Total Governor's Recommendation
			Enacted	Gov Adjustment Recommendations	
Iowa Finance Authority					
SLT Rent Subsidy	-	658,000	329,000	329,000	658,000
Hills and Dales	-	100,000	-	-	-
Total Iowa Finance Authority	-	758,000	329,000	329,000	658,000
Office of Energy Independence					
Iowa Power Fund	19,583,025	-	-	-	-
Total Office of Energy Independence	19,583,025	-	-	-	-
Iowa Workforce Development					
IWD Workers Comp Operations (GF)	2,411,799	2,949,044	1,474,522	1,474,522	2,949,044
IWD General Fund - Operations	3,139,752	3,495,440	1,747,720	1,747,720	3,495,440
Security Employee Training Program	12,711	-	-	-	-
Workforce Development Field Offices	10,326,640	8,671,352	4,335,676	4,335,676	8,671,352
Offender Reentry Program	302,621	284,464	142,232	142,232	284,464
Employee Misclassification	480,274	451,458	225,729	225,729	451,458
Total Iowa Workforce Development	16,673,797	15,851,758	7,925,879	7,925,879	15,851,758
Public Employment Relations Board					
General Office	854,386	1,057,871	528,936	619,490	1,148,426
Total Public Employment Relations Board	854,386	1,057,871	528,936	619,490	1,148,426
TOTAL ECONOMIC DEVELOPMENT	58,600,639	34,331,136	17,115,571	43,106,120	60,221,691
EDUCATION					
Department of the Blind					
Operations	1,814,950	1,691,815	845,908	945,907	1,791,815
Newservice for the Blind	-	50,000	25,000	25,000	50,000
Total Department of the Blind	1,814,950	1,741,815	870,908	970,907	1,841,815
College Aid Commission					
General Office	249,897	232,943	116,472	116,471	232,943
National Guard Loan Program	3,186,233	3,186,233	1,593,117	4,093,116	5,686,233
Des Moines University-Osteopathic Loans	79,251	-	-	-	-
Des Moines University-Physician Recruitment	270,448	-	-	-	-

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		Total Governor's Recommendation
			Enacted	Gov Adjustment Recommendations	
Nurse and Nurse Educator Loan Forgiveness	86,736	80,852	40,426	40,426	80,852
Iowa Grants	848,761	791,177	395,589	395,588	791,177
All Iowa Opportunity Assistance Program	2,403,949	2,240,854	1,120,427	1,120,427	2,240,854
Cosmetology/Barber Grants	39,626	36,938	18,469	18,469	36,938
All Iowa Opportunity Foster Care	594,383	554,057	277,029	277,028	554,057
DSM University Programs	-	325,973	162,987	162,986	325,973
Forgivable Loans/Teachers	421,016	392,452	196,226	196,226	392,452
Tuition Grant Program - Not-for-Profit	44,013,448	43,513,448	21,756,724	23,756,724	45,513,448
Voc. Tech Grants	2,413,959	2,250,185	1,125,093	1,125,092	2,250,185
Tuition Grant Program - For-Profit	4,650,487	4,000,000	2,000,000	2,000,000	4,000,000
Total College Aid Commission	59,258,194	57,605,112	28,802,559	33,302,553	62,105,112

Department of Education

Community College Salaries	825,012	500,000	250,000	250,000	500,000
Administration	6,344,236	5,913,812	2,956,906	2,956,906	5,913,812
Voc Ed Salaries & Support	449,240	449,276	224,638	323,202	547,840
School Food Service	2,121,058	2,176,797	1,088,399	1,088,398	2,176,797
Textbook-Nonpublic	600,987	560,214	280,107	280,107	560,214
Voc Ed Secondary	2,590,675	2,630,134	1,315,067	1,315,067	2,630,134
Community Colleges	-	163,774,647	81,887,324	85,887,323	167,774,647
Family Support and Parent Education	13,153,653	12,364,434	6,182,217	6,182,217	12,364,434
Student Achievement/Teacher Quality	6,817,433	4,785,000	2,392,500	2,392,500	4,785,000
Voluntary Preschool Access	12,228,767	-	-	-	-
Model Core Curriculum	1,899,556	1,000,000	500,000	500,000	1,000,000
IJAG	-	40,000	20,000	520,000	540,000
State Library	1,297,658	1,209,619	604,810	604,809	1,209,619
Library Service Areas	1,078,622	1,005,444	502,722	502,722	1,005,444
Enrich Iowa Libraries	1,796,081	1,674,227	837,114	837,114	1,674,228
State Support for Special Ed Birth to 3	1,721,400	1,721,400	860,700	860,700	1,721,400
Administrator Mentoring	195,157	-	-	-	-
Preschool Tuition Assistance	7,583,912	5,428,877	2,714,439	2,714,438	5,428,877
Midwest Higher Ed Consortium	39,000	100,000	50,000	50,000	100,000
Community Coll Workforce Training/Eco Dev	-	5,000,000	2,500,000	500,000	3,000,000
Early Childhood-School Ready	5,729,907	5,386,113	2,693,057	2,693,056	5,386,113
Northeast Iowa Community College I	7,888,455	-	-	-	-
North Iowa Area Community College II	8,408,384	-	-	-	-
Iowa Lakes Community College III	7,736,495	-	-	-	-
Northwest Community College IV	3,801,124	-	-	-	-

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Gov Adjustment Recommendations	Total Governor's Recommendation
Iowa Central Community College V	8,735,449	-	-	-	-
Iowa Valley Community College VI	7,404,286	-	-	-	-
Hawkeye Community College VII	11,051,482	-	-	-	-
Eastern Iowa Community College IX	13,756,305	-	-	-	-
Kirkwood Community College X	24,263,489	-	-	-	-
Des Moines Area Community College XI	24,481,690	-	-	-	-
Western Iowa Tech Community College XII	9,025,883	-	-	-	-
Iowa Western Community College XIII	9,294,922	-	-	-	-
Southwestern Community College XIV	3,860,407	-	-	-	-
Indian Hills Community College XV	12,096,214	-	-	-	-
Southeastern Community College XVI	6,949,647	-	-	-	-
Education Reform	-	-	-	17,000,000	17,000,000
Child Development	11,493,891	10,728,891	5,364,446	5,364,445	10,728,891
Sac and Fox Education	-	100,000	100,000	-	100,000
School Foundation Aid	2,444,144,299	2,624,519,013	2,713,300,000	(64,122,000)	2,649,178,000
Transportation-NonPublic	7,060,931	7,060,931	7,060,931	-	7,060,931
Vocational Rehabilitation	4,761,426	4,963,168	2,481,584	2,481,584	4,963,168
Independent Living	41,947	39,128	19,564	19,564	39,128
Entrepreneurs w/Disabilities	156,128	145,535	72,768	72,767	145,535
Independent Living Center Grant	43,227	40,294	20,147	20,147	40,294
Regional Telecommunications Coun	1,065,180	992,913	496,457	(496,457)	-
IPTV	7,137,397	6,654,021	3,327,011	3,327,010	6,654,021
Total Department of Education	2,701,131,012	2,870,963,888	2,840,102,908	74,125,619	2,914,228,527
Board of Regents					
SUI-General University	217,638,034	209,737,311	104,868,656	104,868,655	209,737,311
SUI Statewide Cancer Registry	154,666	149,051	74,526	74,525	149,051
Iowa Birth Defects Registry	39,730	38,288	19,144	19,144	38,288
SUI - Iowa Nonprofit Resource Center	168,662	162,539	81,269	81,270	162,539
Oakdale Campus	2,268,925	2,186,558	1,093,279	1,093,279	2,186,558
University Hygienic Lab	3,669,943	3,536,716	1,768,358	1,768,358	3,536,716
Family Practice Program	1,855,628	1,788,265	894,133	894,132	1,788,265
SCHS Hemophilia, Cancer	684,297	659,456	329,728	329,728	659,456
SUI Sub Abuse Consortium	57,621	55,529	27,765	27,764	55,529
Primary Health Care	673,375	648,930	324,465	324,465	648,930
Iowa Online Advance Academy	-	481,849	240,925	240,924	481,849
ISU-General University	170,536,017	164,345,198	82,172,599	82,172,599	164,345,198
ISU-Veterinary Diagnostic Laboratory	3,444,294	3,237,636	1,618,818	1,618,818	3,237,636

State of Iowa

General Fund Appropriations FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		Total Governor's Recommendation
			Enacted	Gov Adjustment Recommendations	
ISU Ag Experiment Station	29,170,840	28,111,877	14,055,939	14,055,938	28,111,877
ISU Cooperative Extension	18,612,391	17,936,722	8,968,361	8,968,361	17,936,722
ISU Leopold Center	412,388	397,417	198,709	198,708	397,417
UNI-General University	77,549,809	74,734,586	37,367,293	37,367,293	74,734,586
UNI-Science, Technology, Engineering, Math	1,800,000	1,734,656	867,328	3,867,328	4,734,656
UNI-Real Estate Education Program	130,022	125,302	62,651	62,651	125,302
Recycling & Reuse Center	181,858	175,256	87,628	87,628	175,256
Iowa School for the Deaf	8,679,964	8,679,964	4,339,982	4,339,982	8,679,964
Licensed Classrooms	85,140	82,049	41,025	41,024	82,049
SUI Economic Development	222,372	209,279	104,640	104,639	209,279
Iowa Braille & Sight Saving Sch	4,917,361	3,618,931	1,809,466	1,809,465	3,618,931
Regents Board Office	1,105,123	1,065,005	532,503	532,502	1,065,005
Regents Increase	-	-	-	20,000,000	20,000,000
Tri State Graduate Program	69,110	66,601	33,301	33,300	66,601
Tuition and Transportation	12,206	11,763	5,882	5,881	11,763
Public Radio Operations	406,318	391,568	195,784	195,784	391,568
Southwest Iowa Resource Center	90,766	87,471	43,736	43,735	87,471
Quad Cities Graduate Center	134,665	129,776	64,888	64,888	129,776
Biocatalysis	750,990	723,727	361,864	361,863	723,727
ISU Economic Development	2,575,983	2,424,302	1,212,151	1,212,151	2,424,302
UNI Economic Development	610,674	574,716	287,358	287,358	574,716
Livestock Disease Research	179,356	172,845	86,423	86,422	172,845
Total Board of Regents	548,888,528	528,481,139	264,240,577	287,240,562	551,481,139
TOTAL EDUCATION	3,311,092,684	3,458,791,954	3,134,016,952	395,639,641	3,529,656,593
HEALTH & HUMAN SERVICES					
Department on Aging					
Operations	4,391,322	10,302,577	5,151,288	5,151,289	10,302,577
Total Department on Aging	4,391,322	10,302,577	5,151,288	5,151,289	10,302,577
Department of Public Health					
Addictive Disorders	27,391,053	23,503,190	11,751,595	11,751,595	23,503,190
Healthy Children and Families	2,608,410	2,594,270	1,297,135	1,297,135	2,594,270
Chronic Conditions	3,324,548	3,361,656	1,680,828	1,680,828	3,361,656
Community Capacity	5,059,107	4,235,166	2,117,583	2,117,583	4,235,166

State of Iowa

General Fund Appropriations FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Gov Adjustment Recommendations	Total Governor's Recommendation
Healthy Aging	7,804,406	7,297,142	3,648,571	3,648,571	7,297,142
Environmental Hazards	833,927	813,777	406,888	406,889	813,777
Infectious Diseases	1,431,752	1,345,847	672,923	672,924	1,345,847
Public Protection	3,126,036	2,776,232	1,388,116	1,388,116	2,776,232
Resource Management	871,866	819,554	409,777	409,777	819,554
Vision Screening	-	100,000	-	100,000	100,000
Birth Defects Registry	182,044	171,121	85,560	85,561	171,121
Total Department of Public Health	52,633,149	47,017,955	23,458,976	23,558,979	47,017,955
Department of Human Services					
General Administration	14,607,992	14,596,745	7,298,372	8,323,470	15,621,842
Mental Health Redesign	250,000	-	-	-	-
Commission of Inquiry	-	1,394	1,394	-	1,394
Non-Res Transfer of Mentally Ill	-	67	67	-	67
Non-Res. Commitment	3,351	142,802	142,802	-	142,802
Field Operations	46,253,980	54,789,921	27,394,960	34,920,480	62,315,440
Child Support Recoveries	10,892,103	13,119,255	6,559,627	6,818,366	13,377,993
Toledo Juvenile Home	7,032,006	8,258,251	4,129,125	4,199,139	8,328,264
Licensed Classrooms	91,150	-	-	-	-
Eldora	9,911,234	10,638,677	5,319,338	5,421,650	10,740,988
Sexual Predator Civil Commit.	6,419,692	7,550,727	3,775,363	4,638,305	8,413,668
Cherokee	3,587,101	5,877,308	2,938,654	2,702,383	5,641,037
Clarinda	6,016,968	6,411,734	3,205,867	3,257,470	6,463,337
Independence	8,432,195	10,275,685	5,137,842	4,666,370	9,804,212
Mt. Pleasant	647,004	944,323	472,161	472,162	944,323
Glenwood	13,686,515	18,507,801	9,253,900	9,838,676	19,092,576
Woodward	8,534,431	12,785,658	6,392,829	6,783,264	13,176,093
Family Investment Program	31,040,373	50,171,027	25,085,513	26,495,648	51,581,161
State Supplementary Assistance	18,259,235	16,850,747	8,425,373	8,425,374	16,850,747
Medical Assistance	393,683,227	909,993,421	914,993,421	43,757,345	958,750,766
State Children's Health Insurance	23,637,040	32,806,102	16,403,051	23,997,109	40,400,160
Health Insurance Premium Payment	347,964	-	-	-	-
Medical Contracts	8,917,277	-	5,453,728	3,006,952	8,460,680
Mental Health Growth	48,697,893	54,697,893	74,697,893	-	74,697,893
MH/MR/DD/BI Community Services	14,211,100	14,211,100	14,211,100	-	14,211,100
Family Support Subsidy	1,167,998	1,167,998	583,999	512,785	1,096,784
Connors Training	33,622	33,622	16,811	16,811	33,622
Mental Health SF209	20,000,000	-	-	-	-

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		Total Governor's Recommendation
			Enacted	Gov Adjustment Recommendations	
Volunteers	84,660	84,660	42,330	42,330	84,660
Medical Assistance, Hawk-I, Hawk-I Expansion	10,049,532	-	-	-	-
Child Care Services	31,635,103	53,237,662	26,618,831	26,618,831	53,237,662
MI/MR/DD State Cases	11,295,207	12,169,482	6,084,741	6,084,741	12,169,482
MH Safety et Services				314,047	314,047
Adoption Subsidy	31,856,896	33,266,591	16,633,295	14,893,107	31,526,402
Child and Family Services	77,865,550	82,830,163	41,415,081	38,526,014	79,941,095
Mental Health Redesign - Medicaid Pickup	-	-	-	17,750,000	17,750,000
MH Property Tax Replacement Program	81,199,911	81,199,911	81,199,911	-	81,199,911
Child Abuse Prevention	217,772	217,772	108,886	108,886	217,772
Total Department of Human Services	940,566,082	1,506,838,499	1,313,996,265	302,591,715	1,616,587,980
Department of Veteran's Affairs					
Veteran's Affairs Commission	928,104	998,832	499,416	511,416	1,010,832
Educational Assistance-Veterans Children	12,416	12,416	6,208	6,208	12,416
Injured Veterans Grant Program	1,000,000	-	-	-	-
Veerans Homeownership Program	-	-	-	1,600,000	1,600,000
Veterans County Grants	900,000	990,000	495,000	495,000	990,000
Iowa Veterans Home	8,935,022	8,952,151	4,476,075	4,476,076	8,952,151
Total Department of Veteran's Affairs	11,775,542	10,953,399	5,476,699	7,088,700	12,565,399
TOTAL HUMAN SERVICES	1,009,366,095	1,575,112,430	1,348,083,228	338,390,683	1,686,473,911
JUSTICE SYSTEM					
Attorney General					
General Office	7,782,682	7,792,930	3,896,465	3,896,465	7,792,930
Victim Assistance Grants	3,060,000	2,876,400	1,438,200	1,438,200	2,876,400
Legal Services Poverty Grants	1,930,671	1,814,831	907,416	907,415	1,814,831
Total Attorney General	12,773,353	12,484,161	6,242,081	6,242,080	12,484,161
Iowa Civil Rights Commission					
Operations	1,334,589	1,297,069	648,534	648,535	1,297,069
Total Iowa Civil Rights Commission	1,334,589	1,297,069	648,534	648,535	1,297,069
Department of Corrections					
CBC District 1	11,920,098	12,204,948	6,102,474	6,856,289	12,958,763

State of Iowa

General Fund Appropriations FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Gov Adjustment Recommendations	Total Governor's Recommendation
CBC District 2	10,336,948	10,336,948	5,168,474	5,571,098	10,739,572
CBC District 3	5,501,879	5,599,765	2,799,883	3,438,572	6,238,455
CBC District 4	5,391,355	5,391,355	2,695,678	2,774,133	5,469,811
CBC District 5	18,407,129	18,742,129	9,371,065	9,849,026	19,220,091
CBC District 6	12,709,753	13,112,563	6,556,282	7,539,126	14,095,408
CBC District 7	6,492,814	6,492,814	3,246,407	3,649,227	6,895,634
CBC District 8	6,731,055	6,879,715	3,439,858	4,079,077	7,518,935
Central Office	4,237,054	4,835,542	2,417,771	2,910,083	5,327,854
Corrections Offender Network	424,364	424,364	212,182	212,182	424,364
County Confinement	775,092	775,092	387,546	687,546	1,075,092
Federal Prisoners/Contractual	239,411	239,411	119,706	364,705	484,411
Corrections Education	1,558,109	2,308,109	1,154,055	1,154,054	2,308,109
Hepatitis Treatment and Education	167,881	167,881	83,941	83,940	167,881
DOC Substance Abuse/Mental Health	22,319	22,319	11,160	11,159	22,319
State Cases	-	59,733	59,733	-	59,733
Ft. Madison	38,453,601	41,031,283	20,515,641	22,171,258	42,686,899
Anamosa	29,563,854	31,985,974	15,992,987	16,767,199	32,760,186
Oakdale	55,000,040	55,594,426	27,797,213	30,153,400	57,950,613
Newton	25,700,753	25,958,757	12,979,379	14,147,911	27,127,290
Mt. Pleasant	25,551,510	25,917,815	12,958,908	13,792,799	26,751,707
Rockwell City	9,078,666	9,316,466	4,658,233	4,925,918	9,584,151
Clarinda	23,016,294	24,639,518	12,319,759	12,734,470	25,054,229
Mitchellville	15,283,848	15,615,374	7,807,687	8,317,072	16,124,759
Ft Dodge	28,310,185	29,062,235	14,531,118	15,137,152	29,668,270
Total Department of Corrections	334,874,012	346,714,536	173,387,140	187,327,396	360,714,536
Law Enforcement Academy					
Operations	840,667	868,698	434,349	534,349	968,698
Total Law Enforcement Academy	840,667	868,698	434,349	534,349	968,698
Board of Parole					
Parole Board	969,043	1,053,835	526,918	676,917	1,203,835
Total Board of Parole	969,043	1,053,835	526,918	676,917	1,203,835
Department of Public Defense					
Military Division	5,879,832	5,527,042	2,763,521	2,911,521	5,675,042
Compensation & Expense	1,621,735	344,644	344,644	-	344,644
Emergency Management Division	1,940,548	1,836,877	918,439	918,438	1,836,877

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Gov Adjustment Recommendations	Total Governor's Recommendation
Total Department of Public Defense	<u>9,442,115</u>	<u>7,708,563</u>	<u>4,026,604</u>	<u>3,829,959</u>	<u>7,856,563</u>
Department of Public Safety					
Administration	4,007,075	4,007,075	2,003,538	2,003,537	4,007,075
Investigations - DCI	12,533,931	12,533,931	6,266,966	6,266,965	12,533,931
DCI Crime Lab Equipment	302,345	302,345	151,173	151,172	302,345
Undercover Funds	109,042	109,042	54,521	54,521	109,042
Narcotics Enforcement	6,429,884	6,429,884	3,214,942	3,214,942	6,429,884
Fire Marshall	4,298,707	4,298,707	2,149,354	2,149,353	4,298,707
Highway Patrol	48,505,765	51,903,233	25,951,617	25,951,616	51,903,233
DPS/SPOC/Sick Leave Payout	279,517	279,517	139,759	139,758	279,517
Firefighter Training	612,255	725,520	362,760	362,760	725,520
POR Unfunded Liabilities Until 85 percent	-	-	5,000,000	-	5,000,000
DPS-POR Permissive Service Credit Purchase	95,417	-	-	-	-
Total Department of Public Safety	<u>77,173,938</u>	<u>80,589,254</u>	<u>45,294,630</u>	<u>40,294,624</u>	<u>85,589,254</u>
TOTAL JUSTICE SYSTEMS	<u>437,407,717</u>	<u>450,716,116</u>	<u>230,560,256</u>	<u>239,553,860</u>	<u>470,114,116</u>
TRANSPORTATION					
Department of Transportation					
Railroad Revolving Loan and Grant Fund	-	-	-	-	-
Total Department of Transportation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL TRANSPORTATION	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
JUDICIAL BRANCH					
Judicial Branch					
General	148,811,822	154,111,822	77,055,911	86,248,629	163,304,540
Jury & Witness Fee Replacement	1,500,000	2,300,000	1,150,000	1,950,000	3,100,000
Total Judicial Branch	<u>150,311,822</u>	<u>156,411,822</u>	<u>78,205,911</u>	<u>88,198,629</u>	<u>166,404,540</u>
TOTAL JUDICIAL BRANCH	<u>150,311,822</u>	<u>156,411,822</u>	<u>78,205,911</u>	<u>88,198,629</u>	<u>166,404,540</u>

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Gov Adjustment Recommendations	Total Governor's Recommendation
LEGISLATIVE BRANCH					
Legislative Branch					
House	11,510,117	12,631,000	12,631,000	-	12,631,000
Senate	7,544,582	8,041,977	8,041,977	159,600	8,201,577
Joint Expenses	1,092,731	1,517,000	1,517,000	-	1,517,000
Citizens Aide	1,381,484	1,555,471	1,555,471	-	1,555,471
International Relations Account	400	9,600	9,600	(9,600)	-
Legislative Service Agency	12,054,367	11,994,952	11,994,952	-	11,994,952
Total Legislative Branch	33,583,681	35,750,000	35,750,000	150,000	35,900,000
TOTAL LEGISLATIVE BRANCH	33,583,681	35,750,000	35,750,000	150,000	35,900,000

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
0009-MH Property Tax Relief Fund					
Department of Human Services					
FY11 Mental Health Waiting List	10,000,000				
Mental Health Growth Factor		10,000,000	-	-	-
Total Department of Human Services	10,000,000	10,000,000	-	-	-
Total MH Property Tax Relief Fund	10,000,000	10,000,000	-	-	-
0016-Senior Living Trust Fund					
Iowa Finance Authority					
SLT-Rent Subsidy Program	700,000	-	-	-	-
Total Iowa Finance Authority	700,000	-	-	-	-
Iowa Department of Aging					
Senior Living Trust	8,486,698	-	-	-	-
Total Iowa Department of Aging	8,486,698	-	-	-	-
Department of Human Services					
SLT Medical Supplemental	40,437,372	-	-	-	-
	40,437,372	-	-	-	-
Total MH Property Tax Relief Fund	49,624,070	-	-	-	-
0017-Rebuild Iowa Infrastructure Fund					
Department of Administrative Services					
Capitol Shuttle	125,000	-	-	-	-
Mercy Capital Hospital Operations	1,082,300	-	-	-	-
I/3 System Distribution	3,700,000	-	-	-	-
Total Department of Administrative Services	4,907,300	-	-	-	-
Department of Agriculture and Land Stewardship					
WIRB Administration	50,000	-	-	-	-
Total Department of Agriculture and Land Stewardship	50,000	-	-	-	-
Department of Cultural Affairs					

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Great Places	-	1,000,000	-	-	-
Battle Flags	60,000	-	-	-	-
Historic Site Maintenance	40,000	-	-	-	-
25th Anniversary of Museum Renovation	-	-	-	2,000,000	2,000,000
Total Department of Cultural Affairs	100,000	1,000,000	-	2,000,000	2,000,000
Department of Economic Development					
Blank Park Zoo Expansion and Renovation	500,000	-	-	-	-
Community Attraction & Tourism	-	5,300,000	5,000,000	(5,000,000)	-
Accelerated Career Ed (ACE) Community Colleges	-	5,000,000	-	-	-
Workforce Training and Economic Development Fund	2,000,000	-	-	-	-
Regional Sport Authorities	500,000	500,000	-	-	-
Grow Iowa Values Fund (RIIF)	38,000,000	15,000,000	-	-	-
6th Avenue Corridor Revitalization-Main Streets	100,000	-	-	-	-
Port Authority-Economic Development Southeast Iowa	50,000	-	-	-	-
World Food Prize Borlaug/Ruan Scholar Program	100,000	100,000	-	-	-
Camp Sunnyside Cabins	-	250,000	-	-	-
Total Department of Economic Development	41,250,000	26,150,000	5,000,000	(5,000,000)	-
Iowa Finance Authority					
State Housing Trust Fund	1,000,000	3,000,000	3,000,000	(1,000,000)	2,000,000
I JOBS Administration	200,000	-	-	-	-
Facilities Multiple-Handicapped Polk County	250,000	-	-	-	-
Total Iowa Finance Authority	1,450,000	3,000,000	3,000,000	(1,000,000)	2,000,000
Department of Education					
Enrich Iowa	500,000	-	-	-	-
Total Department of Education	500,000	-	-	-	-
Department of Public Health					
Vision Screening-RIIF	100,000	-	-	-	-
Total Department of Public Health	100,000	-	-	-	-
Department of Management					
Technology Reinvestment Fund	10,000,000	15,541,000	-	15,000,000	15,000,000
Environmental First Fund	33,000,000	33,000,000	35,000,000	(2,000,000)	33,000,000
Iowa Grants Management Implementation	-	-	-	125,000	125,000
Total Department of Management	43,000,000	48,541,000	35,000,000	13,125,000	48,125,000
Department of Natural Resources					
Floodplain Management & Dam Safety	2,000,000	2,000,000	-	-	-

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Honey Creek Asset Manager	100,000	-	-	-	-
Total Department of Natural Resources	2,100,000	2,000,000	-	-	-
Board of Regents					
Tuition Replacement	24,305,412	24,305,412	-	25,130,412	25,130,412
SUI-Flood Center	1,300,000	1,300,000	-	-	-
Total Board of Regents	25,605,412	25,605,412	-	25,130,412	25,130,412
Department of Transportation					
Local Roads Counties/Cities-JOBS	24,700,000	-	-	-	-
Public Transit Assistance		1,500,000	-	1,500,000	1,500,000
Commercial Airports		1,500,000	-	1,500,000	1,500,000
General Aviation Airports	750,000	750,000	-	750,000	750,000
Recreational Trails		3,000,000	-	2,500,000	2,500,000
Rail Assistance Program	2,000,000	2,000,000	-	1,750,000	1,750,000
Total Department of Transportation	27,450,000	8,750,000	-	8,000,000	8,000,000
Treasurer of State					
County Fair Improvements	1,060,000	1,060,000	-	1,060,000	1,060,000
Total Treasurer of State	1,060,000	1,060,000	-	1,060,000	1,060,000
Department of Veterans Affairs					
Veterans Home Ownership Assistance - RIIF	1,000,000	1,000,000	-	-	-
Total Treasurer of State	1,000,000	1,000,000	-	-	-
Department of Corrections-Capitals					
DOC Project Manager	322,500	4,500,000	1,000,000	-	1,000,000
Mitchellville	-	14,761,556	14,170,062	-	14,170,062
Fort Madison	-	5,155,077	18,269,124	-	18,269,124
DOC Digital/700Mhz Communications				3,500,000	3,500,000
DOC-Newton Hot Water Loop Repair				425,000	425,000
Total Department of Corrections-Capitals	322,500	24,416,633	33,439,186	3,925,000	37,364,186
Department of Administrative Services-Capitals					
DAS-Lucas Building	-	45,000	-	-	-
DAS-Historical Building	-	1,200,000	-	-	-
Total Department of Administrative Services-Capitals	-	1,245,000	-	-	-
Department of Human Services-Capitals					
Nursing Facility Financial Assistance	-	285,000	-	-	-
Total Department of Human Services-Capitals	-	285,000	-	-	-

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Department of Natural Resources-Capitals					
Rock Creek Permanent Shelter	40,000	-	-	-	-
State Parks	-	5,000,000	5,000,000	-	5,000,000
Lake Restoration and Dredging	-	5,459,000	-	5,459,000	5,459,000
Lake Delhi Restoration	-	-	-	2,500,000	2,500,000
Total Department of Natural Resources	40,000	10,459,000	5,000,000	7,959,000	12,959,000
Department of Public Defense-Capitals					
Joint HQ Renovation	-	1,000,000	-	-	-
Facility/Armory Maintenance	1,500,000	2,000,000	-	2,000,000	2,000,000
Muscatine Armed Forces Readiness Center	-	100,000	-	-	-
Armory Construction Improvement Projects	1,800,000	1,800,000	-	-	-
Camp Dodge Infrastructure Upgrades	-	1,000,000	-	-	-
Middletown AF Readiness Center	100,000	-	-	-	-
Iowa Falls Readiness Center	500,000	-	-	-	-
Cedar Rapids Armed Forces Readiness Center	200,000	-	-	-	-
Total Department of Public Defense-Capitals	4,100,000	5,900,000	-	2,000,000	2,000,000
Board of Regents-Capitals					
ISU Ag/Biosystems Eng Complex	-	1,000,000	20,800,000	-	20,800,000
UNI Bartlett Hall Renovation	-	1,000,000	8,286,000	-	8,286,000
SUI-Dental Science Building Renovation	-	1,000,000	12,000,000	-	12,000,000
ISU-Vet Equipment - Modernize Blank Park Zoo	400,000	-	-	-	-
BOR - Capitals	-	2,000,000	2,000,000	-	2,000,000
Total Board of Regents-Capitals	400,000	5,000,000	43,086,000	-	43,086,000
Department of Education-Capitals					
IPTV Building Purchase	-	1,255,550	-	-	-
IPTV-Inductive Output Tubes	-	-	-	320,000	320,000
Community College Infrastructure	-	1,000,000	-	-	-
Total Department of Education-Capitals	-	2,255,550	-	320,000	320,000
Department of Veterans Affairs					
Iowa Veterans Home Capitals	-	250,000	-	-	-
Total Treasurer of State	-	250,000	-	-	-
Department for the Blind-Capitals					
Replace Air Handlers	-	1,065,674	-	-	-
Dept. for the Blind-Newsline Service	20,000	-	-	-	-
Total Department for the Blind-Capitals	20,000	1,065,674	-	-	-

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Total Rebuild Iowa Infrastructure Fund	153,455,212	167,983,269	124,525,186	57,519,412	182,044,598
0019-Commerce Revolving Fund					
Attorney General					
Consumer Advocate	3,318,465	3,136,163	1,568,082	1,568,081	3,136,163
Total Attorney General	3,318,465	3,136,163	1,568,082	1,568,081	3,136,163
Department of Commerce					
Banking Division	8,814,932	8,851,670	4,425,835	4,672,335	9,098,170
Credit Union Division	1,722,097	1,727,995	863,998	928,997	1,792,995
Insurance Division Operations \$55,000	54,999				-
Insurance Division Operations	4,914,534	4,983,244	2,491,622	2,491,622	4,983,244
Utilities Division	8,149,457	8,173,069	4,086,535	4,086,535	8,173,070
Total Department of Commerce	23,656,019	23,735,978	11,867,990	12,179,489	24,047,479
Total Commerce Revolving Fund	26,974,484	26,872,141	13,436,072	13,747,570	27,183,642
0022-Cash Reserve Fund					
Department of Administrative Services					
Terrace Hill Operations	168,494	-	-	-	-
Total Department of Administrative Services	168,494	-	-	-	-
Iowa Finance Authority					
Cedar Rapids Flood Mitigation	2,100,000	-	-	-	-
Linn County Public Service Center Flood Damage	4,500,000	-	-	-	-
Total Iowa Finance Authority	6,600,000	-	-	-	-
Department of Education					
Preschool Program	4,000,000	-	-	-	-
Jobs for Americas Grads	540,000	-	-	-	-
Total Department of Education	4,540,000	-	-	-	-
Office of Energy Independence					
Iowa Power Fund	2,000,000	-	-	-	-
Total Office of Energy Independence	2,000,000	-	-	-	-

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Executive Council					
Cash Reserve Fund Appropriation	10,583,628	-	-	-	-
Total Executive Council	10,583,628	-	-	-	-
Department of Human Services					
Medical Assistance - Cash Reserve Fund	187,800,000	-	-	-	-
Child and Family Services-Shelter Care Cash Reserve	500,000	-	-	-	-
Total Department of Human Services	188,300,000	-	-	-	-
Department of Management					
Property Tax Credit Fund	54,684,481	-	-	-	-
DOM Operations	260,000	-	-	-	-
Appropriation Contingencies	5,000,000	-	-	-	-
Total Department of Management	59,944,481	-	-	-	-
Department of Natural Resources					
DNR Facility Rent	300,000	-	-	-	-
Total Department of Natural Resources	300,000	-	-	-	-
Total Cash Reserve Fund	272,436,603	-	-	-	-
0030-DPS-Gaming Enforcement Revolving Fund					
Department of Public Safety					
DPS Gaming Enforcement	9,793,589	10,335,709	4,918,153	5,417,556	10,335,709
Total Department of Public Safety	9,793,589	10,335,709	4,918,153	5,417,556	10,335,709
Total DPS-Gaming Enforcement Revolving Fund	9,793,589	10,335,709	4,918,153	5,417,556	10,335,709
0035-Racing Commission Revolving Fund					
Department of Inspections and Appeals					
Pari-Mutuel Regulation	-	2,628,519	1,255,720	1,643,205	2,898,925
Riverboat Regulation	-	3,194,244	1,539,050	1,384,788	2,923,838
Total Department of Inspections and Appeals	-	5,822,763	2,794,770	3,027,993	5,822,763
Total Racing Commission Revolving Fund	-	5,822,763	2,794,770	3,027,993	5,822,763

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
0038-Economic Emergency Fund					
Executive Council					
Performance of Duty	-	7,927,897	39,128,857	(10,640,108)	28,488,749
Total Executive Council	-	7,927,897	39,128,857	(10,640,108)	28,488,749
Total Economic Emergency Fund	-	7,927,897	39,128,857	(10,640,108)	28,488,749
0048-Snowmobile Registration Fees					
Department of Natural Resources					
Snowmobile Registration Fees	100,000	100,000	50,000	50,000	100,000
Total Department of Natural Resources	100,000	100,000	50,000	50,000	100,000
Total Snowmobile Registration Fees	100,000	100,000	50,000	50,000	100,000
0050-Groundwater Protection Fund					
Department of Natural Resources					
GWF-Storage Tanks Study-DNR	100,303	100,303	50,152	50,151	100,303
GWF-Household Hazardous Waste-DNR	447,324	447,324	223,662	223,662	447,324
GWF-Well Testing Admin 2%-DNR	62,461	62,461	31,231	31,230	62,461
GWF-Groundwater Monitoring-DNR	1,686,751	1,686,751	843,376	843,375	1,686,751
GWF-Landfill Alternatives-DNR	618,993	618,993	309,497	309,496	618,993
GWF-Waste Reduction and Assistance-DNR	192,500	192,500	96,250	96,250	192,500
GWF-Solid Waste Authorization	50,000	50,000	25,000	25,000	50,000
GWF-Geographic Information System	297,500	297,500	148,750	148,750	297,500
Total Department of Natural Resources	3,455,832	3,455,832	1,727,918	1,727,914	3,455,832
Total Groundwater Protection Fund	3,455,832	3,455,832	1,727,918	1,727,914	3,455,832
0052-Special Contingency Fund					
Iowa Workforce Development					
P&I Workers' Comp Division	471,000				

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
P&I Workforce Development Field Offices	360,000	1,217,084	608,542	608,542	1,217,084
Total Iowa Workforce Development	831,000	1,217,084	608,542	608,542	1,217,084
Total Special Contingency Fund	831,000	1,217,084	608,542	608,542	1,217,084

0063-School Infrastructure Fund

Department of Economic Development					
Save Our Small Businesses Fund	5,000,000	-	-	-	-
Site Development Consultations	175,000	-	-	-	-
Small Business Assistance Website	20,000	-	-	-	-
Total Department of Economic Development	5,195,000	-	-	-	-
Department of Education					
Instructional Support - SIF	7,500,000	-	-	-	-
Total Department of Education	7,500,000	-	-	-	-
Total Cash Reserve Fund	12,695,000	-	-	-	-

006D -Revenue Bonds Capitals II Fund

Department of Agriculture and Land Stewardship					
Soil Conservation Cost Share	5,950,000	-	-	-	-
Conservation Reserve Enhancement Program	2,500,000	-	-	-	-
Total Department of Administrative Services	8,450,000	-	-	-	-
Department of Economic Development					
Community Attraction and Tourism (CAT)	12,000,000	2,020,000	-	-	-
ACE Vertical Infrastructure for Community Colleges	5,500,000	-	-	-	-
Cedar Rapids Small Business Center	1,200,000	-	-	-	-
Mason City Small Business Center	1,500,000	-	-	-	-
Main Street Projects	8,450,000	-	-	-	-
Total Department of Economic Development	28,650,000	2,020,000	-	-	-
Iowa Finance Authority					
Disaster Prevention Local Infrastructure Grant Program	30,000,000	-	-	-	-
Floodwall Cedar Rapids Former Fed. Courthouse	2,000,000	-	-	-	-
Linn County Administrative Office Building	4,400,000	-	-	-	-

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Cedar Rapids City Hall	4,400,000	-	-	-	-
Des Moines Fire Department Training and Logistics	3,000,000	-	-	-	-
Des Moines Riverpoint Service Area	1,250,000	-	-	-	-
Des Moines Court Ave Sewer	3,050,000	-	-	-	-
Des Moines Flood Control at the Tonawanda Ravine	700,000	-	-	-	-
Des Moines Wastewater Reclamation Basins	500,000	-	-	-	-
Des Moines Broadlawns	1,000,000	-	-	-	-
Flood Mitigation Davenport-Woodman Park Flood Protection	1,050,000	-	-	-	-
Waterloo Public Works Building	5,000,000	-	-	-	-
Iowa City Wastewater Treatment Plant	2,000,000	-	-	-	-
West Union Green Pilot Project	1,175,000	-	-	-	-
Jessup City Hall	475,000	-	-	-	-
Belmond Storm Sewer Flood Protection	600,000	-	-	-	-
Norwalk Orchard Ridge Drainage Channel Projects	300,000	-	-	-	-
Total Iowa Finance Authority	<u>60,900,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Department of Education					
Community Colleges Infrastructure-IJOBS	2,000,000	-	-	-	-
Total Department of Education	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Board of Regents					
Iowa Energy Center	5,000,000	-	-	-	-
Total Board of Regents	<u>5,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Department of Transportation					
Commercial Aviation Infrastructure-IJOBS II	1,500,000	-	-	-	-
Public Transit Fund-IJOBS II	2,000,000	-	-	-	-
Bridge Safety Program-IJOBS II	10,000,000	-	-	-	-
Rail Ports Improvement Program-IJOBS II	7,500,000	-	-	-	-
Total Department of Transportation	<u>21,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Treasurer of State					
Watershed Improvement Fund	2,000,000	-	-	-	-
Total Treasurer of State	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Department of Administrative Services-Capitals					
Major Maintenance	-	2,020,000	-	-	-
Total Department of Administrative Services-Capitals	<u>-</u>	<u>2,020,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Department of Natural Resources-Capitals					

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Lake Restoration & Dredging	3,000,000	-	-	-	-
State Parks Infrastructure Improvements	5,000,000	-	-	-	-
Total Department of Natural Resources-Capitals	8,000,000	-	-	-	-
Board of Regents-Capitals					
SUI_Biomedical Discovery	10,000,000	-	-	-	-
Total Board of Regents-Capitals	10,000,000	-	-	-	-
Total Revenue Bonds Capitals II Fund	146,000,000	4,040,000	-	-	-

006M - Nonparticipating Provider Reimbursement

Department of Human Services					
Nonparticipating Providers	2,000,000	2,000,000	2,000,000	-	2,000,000
Total Department of Human Services	2,000,000	2,000,000	2,000,000	-	2,000,000
Total Nonparticipating Provider Reimbursement	2,000,000	2,000,000	2,000,000	-	2,000,000

006R-Medicaid Fraud Fund

Department of Human Services					
Medicaid Supplemental	-	-	2,000,000	-	2,000,000
Total Department of Human Services	-	-	2,000,000	-	2,000,000

Department of Inspections and Appeals

Health Facilities Division	-	650,000	-	-	-
Dependent Adult Abuse	-	250,000	-	-	-
EBT Investigations	-	119,070	-	-	-
Board Home Investigations	-	119,480	-	-	-
Medicaid Fraud & Abuse	-	885,262	-	-	-
Assisted Living/Adult Day Care	-	1,339,527	-	-	-
Total Department of Inspections and Appeals	-	3,363,339	-	-	-

Total Medicaid Fraud Fund	-	3,363,339	2,000,000	-	2,000,000
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0087-State Housing Trust Fund

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Department of Commerce					
House Improvement Fund_Field Auditor	62,317	62,317	31,159	31,158	62,317
Total Iowa Workforce Development	62,317	62,317	31,159	31,158	62,317
Total State Housing Trust Fund	62,317	62,317	31,159	31,158	62,317
0099-Vertical Infrastructure Fund					
Department of Administrative Services-Capitals					
VIF-Major Maintenance	(18)	-	-	-	-
Total Department of Administrative Services-Capitals	(18)	-	-	-	-
Total Vertical Infrastructure Fund	(18)	-	-	-	-
0137-Primary Road Fund					
Department of Transportation					
Garage Fuel & Waste Management	777,160	800,000	400,000	400,000	800,000
Field Facility Deferred Maint.	1,000,000	1,000,000	1,000,000	-	1,000,000
Transportation Maps	231,000	242,000	121,000	121,000	242,000
PRF-Operations	40,951,274	40,356,529	20,178,265	20,428,758	40,607,023
PRF-Planning & Program	9,610,960	8,697,095	4,348,548	4,348,547	8,697,095
PRF-Maintenance	237,565,726	230,913,992	115,456,996	117,215,502	232,672,498
PRF-Motor Vehicle	1,555,005	1,413,540	706,770	706,770	1,413,540
PRF-DOT Unemployment	138,000	138,000	69,000	69,000	138,000
PRF-DOT Workers' Compensation	3,278,000	2,846,000	1,423,000	1,466,000	2,889,000
Indirect Cost Recoveries	572,000	572,000	286,000	286,000	572,000
PRF-Inventory & Equipment Replacement	2,250,000	5,366,000	2,683,000	2,683,000	5,366,000
PRF-DAS	1,382,000	1,388,000	694,000	710,000	1,404,000
Auditor Reimbursement	415,181	415,181	207,591	207,590	415,181
Total Department of Transportation	299,726,306	294,148,337	147,574,170	148,642,167	296,216,337
Department of Transportation-Capitals					
DOT Capitals - Garage Roofing Projects	200,000	200,000	200,000	-	200,000
Swea City Garage	-	2,100,000	-	-	-
New Hampton Garage	-	-	5,200,000	-	5,200,000
Waste Water Treatment	1,000,000	1,000,000	1,000,000	-	1,000,000

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
DOT Capitals - Utility Improvements	400,000	400,000	400,000	-	400,000
DOT Capitals-Heating, Cooling, Exhaust System	200,000	400,000	200,000	-	200,000
DOT Capitals-ADA Improvements	120,000	-	-	-	-
DOT Capitals-Ames Complex Elevator Upgrade	100,000	100,000	-	-	-
Total Department of Transportation-Capitals	2,020,000	4,200,000	7,000,000	-	7,000,000
Total Primary Road Fund	301,746,306	298,348,337	154,574,170	148,642,167	303,216,337
0151-DHS Reinvestment Fund					
Legislative Services Agency					
LSA_Health Care Coverage Commission	(149,866)	-	-	-	-
Total Legislative Services Agency	(149,866)	-	-	-	-
Total DHS Reinvestment Fund	(149,866)	-	-	-	-
0170-Workforce Development Withholding					
Department of Economic Development					
Workforce Development Appr	4,000,000	4,000,000	2,000,000	2,000,000	4,000,000
Total Department of Economic Development	4,000,000	4,000,000	2,000,000	2,000,000	4,000,000
Total Workforce Development Withholding	4,000,000	4,000,000	2,000,000	2,000,000	4,000,000
0173-Pharmaceutical Settlement					
Department of Human Services					
Medical Contracts Supplement	4,027,613	10,907,457	2,716,807	-	2,716,807
Total Department of Human Services	4,027,613	10,907,457	2,716,807	-	2,716,807
Total Pharmaceutical Settlement	4,027,613	10,907,457	2,716,807	-	2,716,807
0200-HealthCare Transformation Fund					
Department of Human Services					
Medical Examinations-Expansion Population	556,800	-	-	-	-

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Medical Information Hotline	100,000	100,000	50,000	50,000	100,000
Electronic Med Records Infra	-	100,000	50,000	50,000	100,000
Health Partnership Activities	600,000	600,000	300,000	300,000	600,000
Audits, Performance Evaluation, Studies	125,000	125,000	62,500	62,500	125,000
IowaCare Administrative Costs	1,131,511	1,132,412	566,206	566,206	1,132,412
Dental Home for Children	1,000,000	1,000,000	500,000	500,000	1,000,000
Tuition Assistance for Individuals Serving People	50,000	50,000	25,000	25,000	50,000
Broadlawns Admin	290,000	290,000	145,000	145,000	290,000
Medical Assistance Sup	-	1,956,245	1,956,245	-	1,956,245
Medical Contracts-HCTA	1,300,000	2,000,000	1,000,000	1,400,000	2,400,000
Uniform Cost Reporting	-	150,000	75,000	75,000	150,000
Health Care Access Council	-	134,214	67,107	67,107	134,214
Accountable Care Pilot	-	100,000	50,000	50,000	100,000
Provider Payment System	-	-	-	-	-
DPH Transfer e-Health	-	363,987	181,993	181,993	363,986
DPH Transfer Medical Home	-	233,357	116,679	116,679	233,358
Total Department of Human Services	<u>5,153,311</u>	<u>8,335,215</u>	<u>5,145,730</u>	<u>3,589,485</u>	<u>8,735,215</u>
Total HealthCare Transformation Fund	<u>5,153,311</u>	<u>8,335,215</u>	<u>5,145,730</u>	<u>3,589,485</u>	<u>8,735,215</u>
0211-Wine and Beer Promotion Board					
Board of Regents					
ISU-Midwest Grape and Wine Industry Institute	-	120,000	-	-	-
Total Department of Natural Resources	<u>-</u>	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Wine and Beer Promotion Board	<u>-</u>	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
0233-Fish and Wildlife Trust Fund					
Department of Natural Resources					
F&G-DNR Admin Expenses	38,793,154	39,951,171	19,396,577	20,554,594	39,951,171
Total Department of Natural Resources	<u>38,793,154</u>	<u>39,951,171</u>	<u>19,396,577</u>	<u>20,554,594</u>	<u>39,951,171</u>
Total Fish and Wildlife Trust Fund	<u>38,793,154</u>	<u>39,951,171</u>	<u>19,396,577</u>	<u>20,554,594</u>	<u>39,951,171</u>
0295-Environment First Fund					

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Department of Agriculture and Land Stewardship					
Southern Iowa Conservation Authority	250,000	-	-	-	-
Urban Conservation	-	-	-	-	-
Agricultural Drainage Wells	1,250,000	-	-	-	-
Watershed Protection Fund	1,500,000	900,000	450,000	450,000	900,000
Farm Management Demonstration	750,000	625,000	312,500	312,500	625,000
Cost Share	1,050,000	6,300,000	3,150,000	3,150,000	6,300,000
Conservation Reserve Program	1,300,000	1,000,000	500,000	500,000	1,000,000
Conservation Reserve Enhance	1,500,000	1,000,000	500,000	500,000	1,000,000
Soil and Water Conservation	1,751,600	2,000,000	1,000,000	1,000,000	2,000,000
Iowa FFA Foundation	-	25,000	12,500	12,500	25,000
Local Food & Farm Program	-	75,000	37,500	37,500	75,000
Loess Hills Dev/Cons	500,000	475,000	237,500	237,500	475,000
Total Department of Agriculture and Land Stewardship	9,851,600	12,400,000	6,200,000	6,200,000	12,400,000
Department of Natural Resources					
State Parks Volunteer Activities	250,000	-	-	-	-
Total Department of Natural Resources	250,000	-	-	-	-
Department of Natural Resources-Capital					
Geological Water Survey	-	200,000	100,000	100,000	200,000
Forestry Management Programs	-	100,000	50,000	50,000	100,000
GIS Information for Watershed	176,000	195,000	97,500	97,500	195,000
Water Quality Monitoring	2,955,000	2,955,000	1,477,500	1,477,500	2,955,000
Volunteers and Keepers of Land	100,000	100,000	50,000	50,000	100,000
Animal Feeding Operations	608,400	420,000	210,000	210,000	420,000
Air Quality Monitoring	423,590	425,000	212,500	212,500	425,000
Water Quality Protection	500,000	500,000	250,000	250,000	500,000
REAP	15,000,000	12,000,000	-	12,000,000	12,000,000
Water Quality	495,000	495,000	247,500	247,500	495,000
Resource Conservation and Development	150,000	-	-	-	-
Park Operations & Maintenance	2,470,000	3,210,000	1,605,000	1,605,000	3,210,000
Total Department of Natural Resources-Capitals	22,877,990	20,600,000	4,300,000	16,300,000	20,600,000
Total Environment First Fund	32,979,590	33,000,000	10,500,000	22,500,000	33,000,000

0297 - lowAccess Fund

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Secretary of State					
Redistricting	-	75,000	-	-	-
Total Secretary of State	-	75,000	-	-	-
Total lowAccess Fund	-	75,000	-	-	-
0423-Merchant Marine Bonus Fund					
Department of Veterans Affairs					
County Veteran Grant Assistance-MMBF	90,000	-	-	-	-
Total Department of Veterans Affairs	90,000	-	-	-	-
Total Merchant Marine Bonus Fund	90,000	-	-	-	-
0433-Revenue Bonds Capitals Fund					
Department of Agriculture and Land Stewardship					
Soil Conservation-Cost Share	1,000,000	-	-	-	-
Total Department of Agriculture and Land Stewardship	1,000,000	-	-	-	-
Department of Economic Development					
River Enhancement CAT-(RBCF)	(800,000)	-	-	-	-
Main Street Iowa Program	(6,747)	-	-	-	-
Total Department of Economic Development	(806,747)	-	-	-	-
Iowa Finance Authority					
House Trust Fund	2,000,000	-	-	-	-
Total Department of Administrative Services-Capitals	2,000,000	-	-	-	-
Department of Corrections - Capitals					
DOC-CBC 5 Security Barrier	1,000,000	-	-	-	-
DOC-Iowa Correctional Inst. For Women(ICIW) Expansion-0433		4,430,952	-	-	-
DOC-Project Management	2,200,000	-	-	-	-
DOC/CBC One-time Opening Costs	1,519,048	-	-	-	-
Total Department of Corrections-Capitals	4,719,048	4,430,952	-	-	-
Department of Cultural Affairs-Capitals					
Great Places	2,000,000	-	-	-	-

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Total Department of Cultural Affairs-Capitals	2,000,000	-	-	-	-
Department of Economic Development-Capitals					
Regional Transit Hub Construction	4,000,000	-	-	-	-
Total Department of Economic Development-Capitals	4,000,000	-	-	-	-
State Fair Authority-Capitals					
Agriculture Exhibition Center	2,500,000	-	-	-	-
Total State Fair Authority-Capitals	2,500,000	-	-	-	-
Department of Administrative Services-Capitals					
Major Maintenance	3,000,000	-	-	-	-
Major Maintenance		500,000	-	-	-
Total Department of Administrative Services-Capitals	3,000,000	500,000	-	-	-
Department of Natural Resources-Capitals					
Lake Restoration & Dredging	7,000,000	-	-	-	-
Total Department of Natural Resources-Capitals	7,000,000	-	-	-	-
Board of Regents-Capitals					
ISU-Veterinary Medical Facility Renovation Phase II	13,000,000	-	-	-	-
Total Board of Regents-Capitals	13,000,000	-	-	-	-
Total Revenue Bonds Capitals Fund	38,412,301	4,930,952	-	-	-
0441-Unclaimed Winnings Fund					
Department of Agriculture and Land Stewardship					
Native Horse and Dog Program	305,516	305,516	152,758	152,758	305,516
Total Department of Agriculture and Land Stewardship	305,516	305,516	152,758	152,758	305,516
Total Unclaimed Winnings Fund	305,516	305,516	152,758	152,758	305,516
0445-Hospital Health Care Access Trust					
Department of Human Services					
Medical Assistance Supplemental	39,406,000	39,223,800	39,223,800	(5,325,400)	33,898,400
For Deposit in Nonparticipating Provider Reimb Fund	594,000	776,200	776,200	25,400	801,600

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Total Department of Human Services	40,000,000	40,000,000	40,000,000	(5,300,000)	34,700,000
Total Hospital Health Care Access Trust	40,000,000	40,000,000	40,000,000	(5,300,000)	34,700,000

0450-UST Unassign Revenue (Nonbond)

Department of Administrative Services					
Autism Coverage	140,000				-
Medication Therapy Management	543,000	-	-	-	-
Total Department of Administrative Services	683,000	-	-	-	-
Department of Agriculture and Land Stewardship					
Fuel Pipeline Inspections	249,609	250,000	-	250,000	250,000
Total Department of Agriculture and Land Stewardship	249,609	250,000	-	250,000	250,000
Department of Commerce					
Insurance Information Exchange	147,000	-	-	-	-
Total Department of Commerce	147,000	-	-	-	-
Department of Economic Development					
Taiwan Trade Office-UST	100,000	-	-	-	-
Total Department of Economic Development	100,000	-	-	-	-
Department of Education					
Sac and Fox Education	90,000	-	-	-	-
School Foundation Aid	5,100,000	-	-	-	-
Farmers with Disabilities	97,000	-	-	-	-
Total Department of Education	5,287,000	-	-	-	-
Department of Public Health					
Public Health-UST	785,000	-	-	-	-
Total Department of Public Health	785,000	-	-	-	-
Department of Human Rights					
Public Safety Advisory Board	140,000	-	-	-	-
Total Department of Human Rights	140,000	-	-	-	-
Department of Human Services					
Child and Family Services	925,000	-	-	-	-

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Child and Family Services-Restore Rate Reduction	1,000,000	-	-	-	-
Family Support Subsidy	100,000	-	-	-	-
Child Support Recovery	250,000	-	-	-	-
Juvenile Institutions	600,000	-	-	-	-
Mental Health Institutions	350,000	-	-	-	-
MI/MR/DD State Cases	1,000,000	-	-	-	-
Sexually Violent Predators	800,000	-	-	-	-
Field Operations	2,340,000	-	-	-	-
Total Department of Education	<u>7,365,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Department of Natural Resources					
UST Administration Match	200,000	200,000	100,000	100,000	200,000
Database Modification	100,000	-	-	-	-
Technical Tank Review	200,000	200,000	200,000	-	200,000
Total Department of Natural Resources	<u>500,000</u>	<u>400,000</u>	<u>300,000</u>	<u>100,000</u>	<u>400,000</u>
Board of Regents					
SUI-Underground Storage Tank Fund	4,086,492	-	-	-	-
ISU-Underground Storage Tank Fund	3,202,079	-	-	-	-
UNI-Underground Storage Tank Fund	1,456,118	-	-	-	-
ISD-Underground Storage Tank Fund	395,980	-	-	-	-
IBS-Underground Storage Tank Fund	229,331	-	-	-	-
Total Board of Regents	<u>9,370,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Department of Transportation					
Passenger Rail Service	2,000,000	-	-	-	-
Total Department of Transportation	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total UST Unassign Revenue (Nonbond)	<u>26,626,609</u>	<u>650,000</u>	<u>300,000</u>	<u>350,000</u>	<u>650,000</u>
0469-Property Tax Credit Fund					
Department of Revenue					
Homestead Property Tax Credit	87,757,913	-	-	-	-
Agricultural Land and Family Farm Tax Credits	32,395,131	-	-	-	-
Military Service Tax Credit	2,400,000	-	-	-	-
Elderly and Disabled Tax Credit and Reimbursement	23,400,000	-	-	-	-
Total Iowa Public Employees' Retirement System	<u>145,953,044</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Total IPERS Fund	145,953,044	-	-	-	-
0500-IowaCare Fund					
Department of Human Services					
Lab Test and Radiology Pool	-	500,000	500,000	4,000,000	4,500,000
Broadlawn Hospital	51,000,000	65,000,000	65,000,000	1,514,190	66,514,190
Regional Provider Network	6,000,000	3,472,176	3,472,176	-	3,472,176
Care Coordination Pool	-	1,500,000	1,500,000	-	1,500,000
Total Department of Human Services	<u>57,000,000</u>	<u>70,472,176</u>	<u>70,472,176</u>	<u>5,514,190</u>	<u>75,986,366</u>
Board of Regents					
SUI - UHIC IowaCares Program	27,284,584	27,284,584	27,284,584	-	27,284,584
SUI - UHIC IowaCares Expansion Populating	49,020,131	44,226,279	44,226,279	1,427,854	45,654,133
SUI - UHIC IowaCares Physicians	14,000,000	16,277,753	16,277,753	-	16,277,753
Total Board of Regents	<u>90,304,715</u>	<u>87,788,616</u>	<u>87,788,616</u>	<u>1,427,854</u>	<u>89,216,470</u>
Total IowaCare Fund	147,304,715	158,260,792	158,260,792	6,942,044	165,202,836
0692-UI Reserve Fund					
Iowa Workforce Development					
IWD Field Offices	6,500,000	4,238,260	1,200,000	3,038,260	4,238,260
Total Iowa Workforce Development	<u>6,500,000</u>	<u>4,238,260</u>	<u>1,200,000</u>	<u>3,038,260</u>	<u>4,238,260</u>
Total UI Reserve Fund	6,500,000	4,238,260	1,200,000	3,038,260	4,238,260
0791-IPERS Fund					
Iowa Public Employees' Retirement System					
IPERS Administration	17,606,229	17,686,968	8,843,484	8,843,484	17,686,968
Total Iowa Public Employees' Retirement System	<u>17,606,229</u>	<u>17,686,968</u>	<u>8,843,484</u>	<u>8,843,484</u>	<u>17,686,968</u>
Total IPERS Fund	17,606,229	17,686,968	8,843,484	8,843,484	17,686,968
0810-Road Use Tax Fund					

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Department of Inspections and Appeals					
Road Use Tax Fund Appropriation	1,623,897	1,623,897	811,949	811,948	1,623,897
Total Department of Inspections and Appeals	1,623,897	1,623,897	811,949	811,948	1,623,897
Department of Management					
DOM Road Use Tax Fund Appropriation	56,000	56,000	28,000	28,000	56,000
Total Department of Management	56,000	56,000	28,000	28,000	56,000
Department of Transportation					
Personal Delivery of Services DOT	225,000	225,000	225,000	-	225,000
County Treasurer Equipment Standing	650,000	650,000	650,000	-	650,000
RUTF-Operations	6,654,962	6,570,000	3,285,000	3,285,000	6,570,000
RUTF-Planning & Programs	506,127	458,000	229,000	229,000	458,000
RUTF-Motor Vehicle	35,604,012	33,921,000	16,960,500	16,960,500	33,921,000
RUTF-Unemployment Compensation	7,000	7,000	3,500	3,500	7,000
RUTF-Workers' Compensation	137,000	119,000	59,500	61,500	121,000
Drivers' Licenses	3,876,000	3,876,000	3,876,000	-	3,876,000
Mississippi River Parkway Comm	40,000	40,000	20,000	20,000	40,000
Indirect Cost Recoveries	78,000	78,000	39,000	39,000	78,000
Auditor Reimbursement	67,319	67,319	33,660	33,659	67,319
County Treasurers Support	1,406,000	1,406,000	703,000	703,000	1,406,000
RUTF-DAS	225,000	225,000	112,500	115,500	228,000
I-35 Corridor Coalition	50,000	-	-	-	-
Road/Weather Conditions Info	100,000	100,000	50,000	50,000	100,000
Total Department of Transportation	49,626,420	47,742,319	26,246,660	21,500,659	47,747,319
Department of Transportation Capitals					
MVD Field Facilities Maintenance	200,000	200,000	200,000	-	200,000
Scale Replacements		550,000	550,000	-	550,000
Total Department of Transportation Capitals	200,000	750,000	750,000	-	750,000
Treasurer of State					
Funds for I3 Expenses	93,148	93,148	46,574	46,574	93,148
Total Treasurer of State	93,148	93,148	46,574	46,574	93,148
Total Road Use Tax Fund	51,599,465	50,265,364	27,883,183	22,387,181	50,270,364

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
0828-County Endowment Fund					
Department of Economic Development					
Endow Iowa Admin-County Endowment Fund	70,000	70,000	-	70,000	70,000
Total Department of Revenue	70,000	70,000	-	70,000	70,000
Total County Endowment Fund	70,000	70,000	-	70,000	70,000
0867-MVFT-Unapportioned					
Department of Revenue					
Motor Veh Fuel Tx-Admin Approp	1,305,775	1,305,775	652,888	652,887	1,305,775
Total Department of Revenue	1,305,775	1,305,775	652,888	652,887	1,305,775
Total MVFT-Unapportioned	1,305,775	1,305,775	652,888	652,887	1,305,775
0943-Technology Reinvestment Fund					
Department of Corrections					
Iowa Corrections Offender Network	500,000	500,000	-	500,000	500,000
Total Department of Corrections	500,000	500,000	-	500,000	500,000
Department of Education					
Statewide Education Data Warehouse	600,000	600,000	-	600,000	600,000
ICN Part III Leases & Maintenance Network	2,727,000	2,727,000	-	2,727,000	2,727,000
Total Department of Education	3,327,000	3,327,000	-	3,327,000	3,327,000
Iowa Workforce Development					
Outcome Tracking System	3	-	-	-	-
Total Iowa Workforce Development	3	-	-	-	-
Iowa Communications Network					
ICN Equipment Replacement - TRF	2,244,956	2,248,653	-	2,248,653	2,248,653
Total Iowa Communications Network	2,244,956	2,248,653	-	2,248,653	2,248,653
Department of Public Health					
Community MH Center	250,000	-	-	-	-
Total Department of Public Health	250,000	-	-	-	-

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Department of Human Rights					
Infrastructure for Integrating Justice Data Systems	-	1,689,307	-	1,689,307	1,689,307
Total Department of Human Rights	-	1,689,307	-	1,689,307	1,689,307
Department of Management					
Transparency Project	-	50,000	-	45,000	45,000
Total Department of Management	-	50,000	-	45,000	45,000
Department of Administration - Capitals					
ITE Pooled Technology	3,793,654	1,643,728	-	-	-
Total Department of Administration - Capitals	3,793,654	1,643,728	-	-	-
Department of Human Service					
Medicaid Technology	-	3,494,176	4,667,600	-	4,667,600
Central Iowa Center for Independent Living	-	11,000	-	-	-
Total Department of Human Services	-	3,505,176	4,667,600	-	4,667,600
Department of Public Safety					
Radio Upgrades/Digital Conversion	-	2,500,000	2,500,000	-	2,500,000
Dubuque Fire Training Simulator	-	80,000	-	-	-
Total Department of Public Safety	-	2,580,000	2,500,000	-	2,500,000
Total Technology Reinvestment Fund	10,115,613	15,543,864	7,167,600	7,809,960	14,977,560
0944-Renewable Fuel Infrastructure Fund					
Department of Agriculture and Land Stewardship					
Motor Fuel Inspection	299,200	500,000	250,000	250,000	500,000
Total Department of Agriculture and Land Stewardship	299,200	500,000	250,000	250,000	500,000
Total Renewable Fuel Infrastructure Fund	299,200	500,000	250,000	250,000	500,000
0955-Health Care Trust Fund					
Department of Human Services					
Medical Assistance	106,916,532	106,363,275	106,363,275	(316,875)	106,046,400
Total Department of Human Services	106,916,532	106,363,275	106,363,275	(316,875)	106,046,400

State of Iowa

**Other Fund Appropriations
FY13 Governor's Recommendations**

DESCRIPTION	FY2011 Actual	FY2012 Enacted	FY2013		
			Enacted	Governor's Adjustment Recommendations	Total Governor's Recommendation
Total Health Care Trust Fund	106,916,532	106,363,275	106,363,275	(316,875)	106,046,400
0985-Quality Assurance					
Department of Human Services					
Medical Assistance	33,708,458	29,000,000	29,000,000	(2,500,000)	26,500,000
Total Department of Human Services	33,708,458	29,000,000	29,000,000	(2,500,000)	26,500,000
Total Quality Assurance	33,708,458	29,000,000	29,000,000	(2,500,000)	26,500,000
0988-Federal Recovery and Reinvestment Fund					
Department of Education					
State Foundation Aid-ARRA	47,947,887	-	-	-	-
Total Department of Education	47,947,887	-	-	-	-
Total Federal Recovery and Reinvestment Fund	47,947,887	-	-	-	-
Total Other Fund Appropriations	1,748,739,541	1,067,038,297	765,627,921	311,155,982	1,076,783,903

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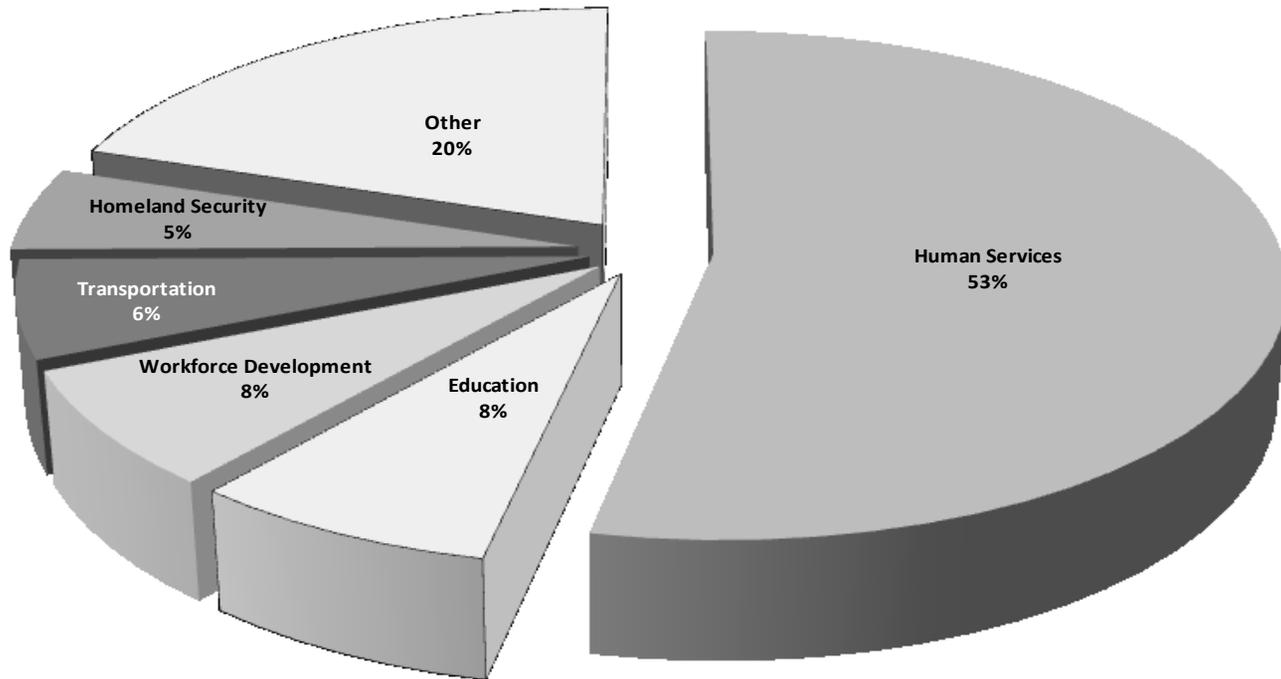
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GRAPHS

Federal Funds

<u>Department</u>	<u>FY11 Actual</u>	<u>FY12 Estimate</u>	<u>Projected FY13</u>
Aging	\$18,492,681	\$17,753,287	\$17,071,365
Agriculture and Land Stewardship	\$8,751,115	\$10,279,101	\$9,568,992
Attorney General/DOJ	\$9,974,367	\$9,763,810	\$9,551,286
Blind	\$6,435,873	\$7,132,684	\$7,077,266
Commerce			
Insurance Division	\$710,603	\$1,211,303	\$910,363
Utilities Division	\$636,520	\$870,438	\$912,438
Corrections	\$1,842,414	\$580,692	\$118,246
Cultural Affairs	\$1,789,807	\$1,684,247	\$1,517,140
Education	\$540,660,895	\$477,551,073	\$475,884,846
Human Rights	\$111,492,159	\$98,829,785	\$91,708,820
Human Services	\$3,349,238,183	\$3,264,232,689	\$3,288,900,739
Inspections and Appeals	\$9,616,891	\$10,898,494	\$11,046,965
Iowa Civil Rights Commission	\$890,198	\$1,150,000	\$1,199,850
Iowa College Student Aid Commission	\$40,175,715	\$28,808,034	\$28,892,281
Iowa Communications Network	\$0	\$0	\$3,206,847
Iowa Economic Development Authority	\$229,576,456	\$230,652,521	\$221,996,410
Iowa Finance Authority	\$20,819,915	\$16,000,000	\$16,000,000
Iowa Public Television	\$127,730	\$92,150	\$92,150
Iowa Workforce Development	\$1,058,479,375	\$491,723,481	\$464,108,372
Judicial Branch	\$1,357,353	\$1,925,878	\$1,275,978
Management	\$48,111,739		
Natural Resources	\$44,315,547	\$40,501,390	\$40,501,390
Office of Drug Control Policy	\$5,030,832	\$5,032,817	\$3,585,407
Office of Energy Independence	\$19,780,818		
Public Defense	\$39,345,195	\$38,570,135	\$37,882,782
Homeland Security and Emergency Management	\$247,672,550	\$465,278,006	\$325,328,983
Division			
Public Health	\$121,818,937	\$152,538,200	\$138,253,727
Public Safety	\$14,400,837	\$19,047,371	\$18,485,811
Regents	\$497,265,172	\$480,485,370	\$480,485,370
Secretary of State	\$196,239	\$205,667	\$100,000
Transportation	\$580,703,976	\$530,669,000	\$385,515,000
Treasurer of State	\$605,048	\$500,000	\$500,000
Veterans Affairs	\$19,409,737	\$19,501,380	\$19,489,672
Veterans Affairs Capitals	\$9,643,038	\$5,689,594	\$15,289,649
Vocational Rehabilitation Services	\$46,139,939	\$47,126,716	\$46,433,453
Total	\$7,105,507,854	\$6,476,285,313	\$6,162,891,598

Federal Funds Percentage by Department (FY13 Estimated)

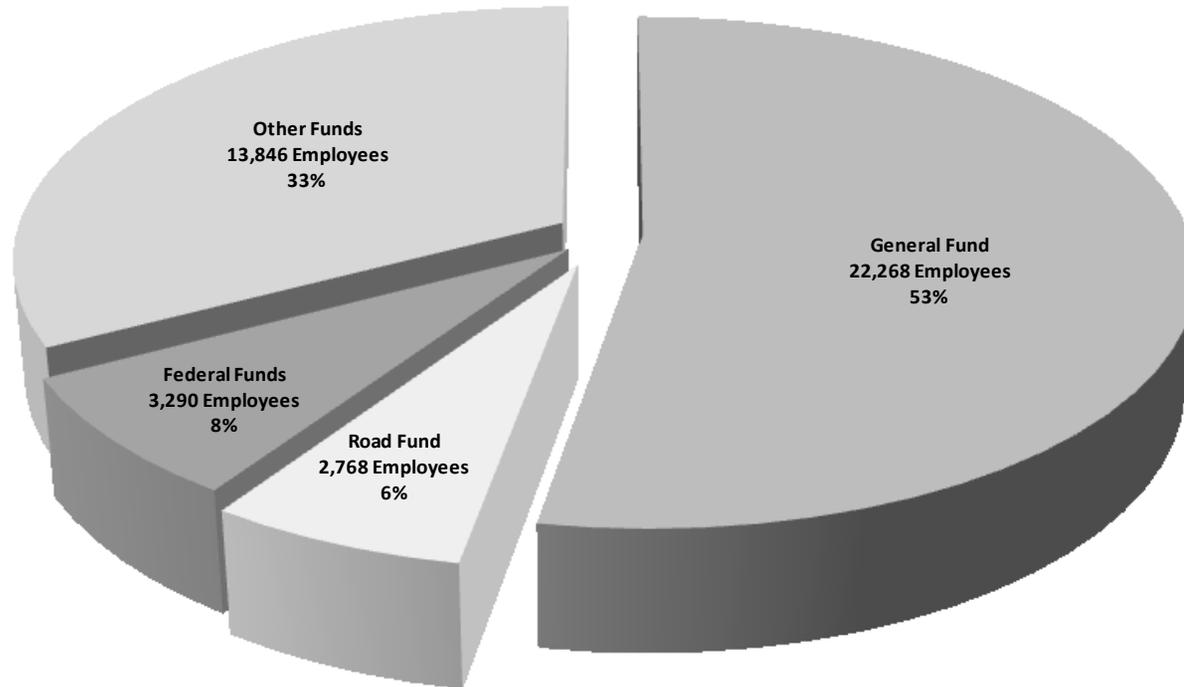


80% of the Federal Funds are provided to 5 State Departments:

Human Services	\$ 3,288,900,739
Education	\$ 475,884,846
Workforce Development	\$ 464,108,372
Transportation	\$ 385,515,000
Homeland Security	\$ 325,328,983
Other	<u>\$ 1,223,153,658</u>
Total	\$ 6,162,891,598

Source: Iowa Department of Management

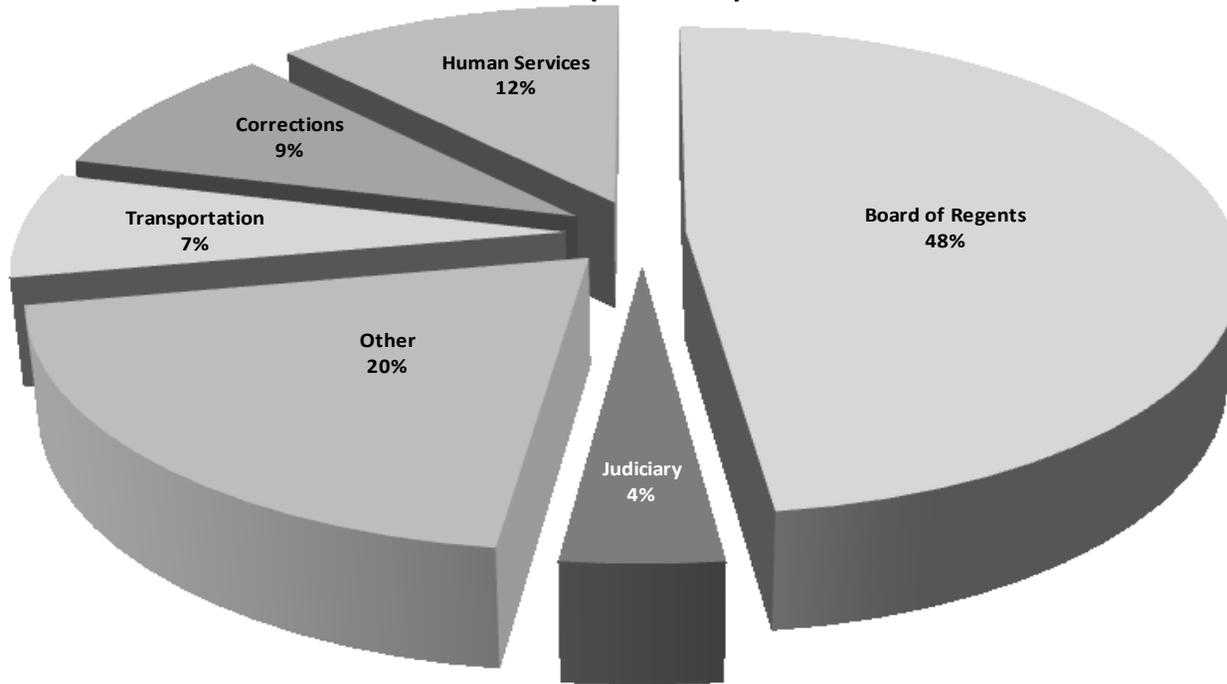
Number of State Employees and Costs By Funding Source Fiscal Year 2012



Annual Costs	
General Fund	\$ \$2,048,141,767
Road Fund	\$ \$227,179,600
Federal Funds	\$ \$273,217,807
Other Funds	\$ \$1,398,646,840
Total	\$ \$3,947,186,014

Source: Iowa Department of Management

**Percentage of State Employees
By Department
As of October 2011
(All Funds)**

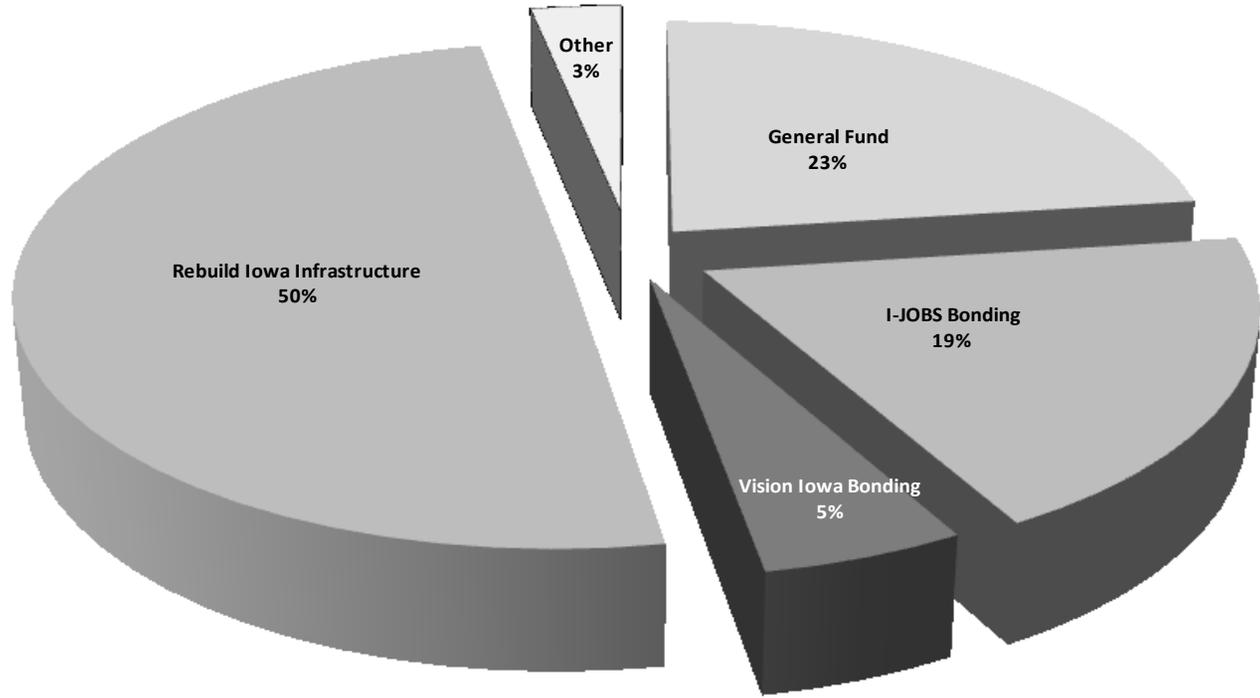


Number of Employees by Department

Board of Regents	20,251
Human Services	5,101
Corrections	3,772
Transportation	2,845
Judiciary	1,752
Other	<u>8,450</u>
Total	42,171

Source: Iowa Department of Management

Gaming Revenue Distribution Fiscal Year 2013

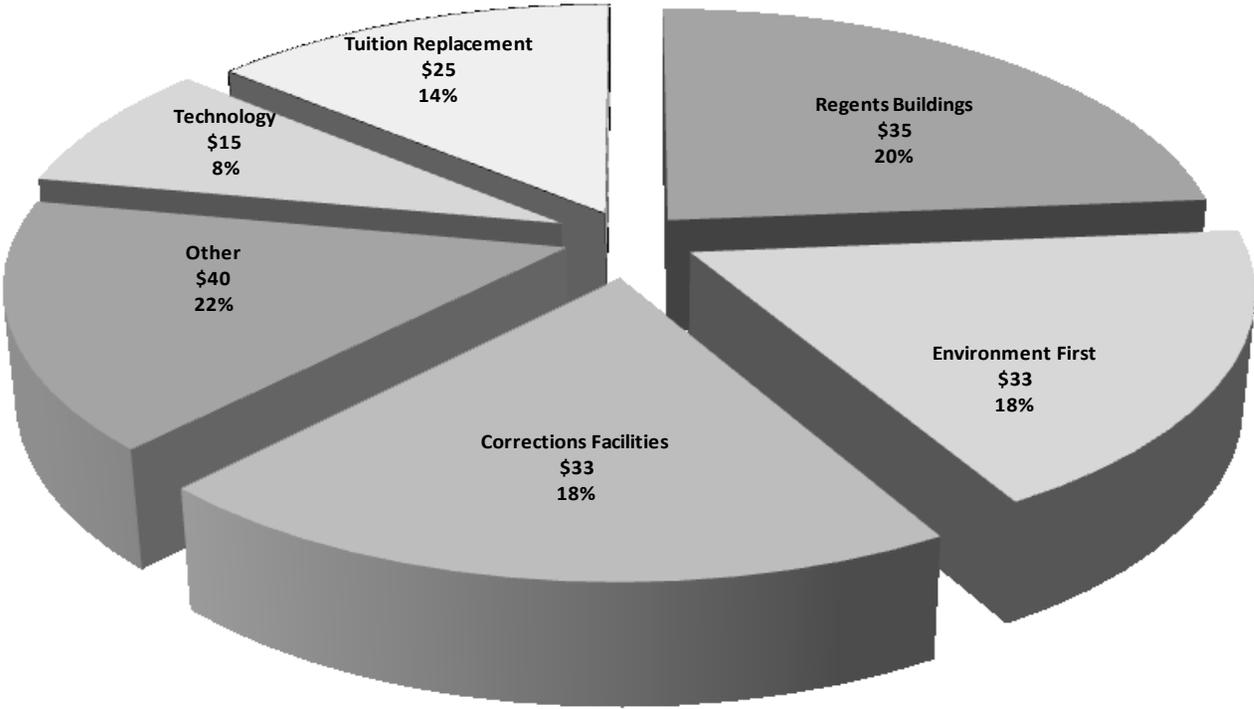


(in Millions)

General Fund	\$	66
I-JOBS Bonding	\$	55
Vision Iowa Bonding	\$	15
Rebuild Iowa Infrastructure	\$	143
Other	\$	9
Total	\$	288

Source: Iowa Department of Management

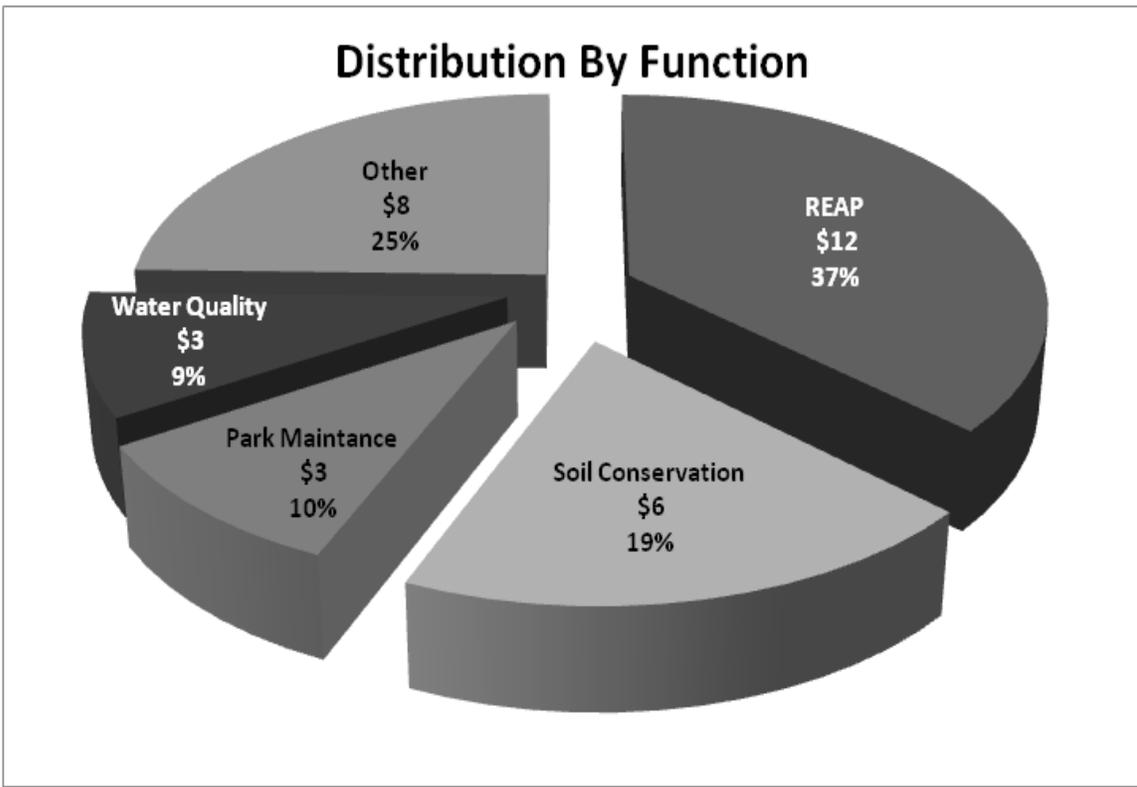
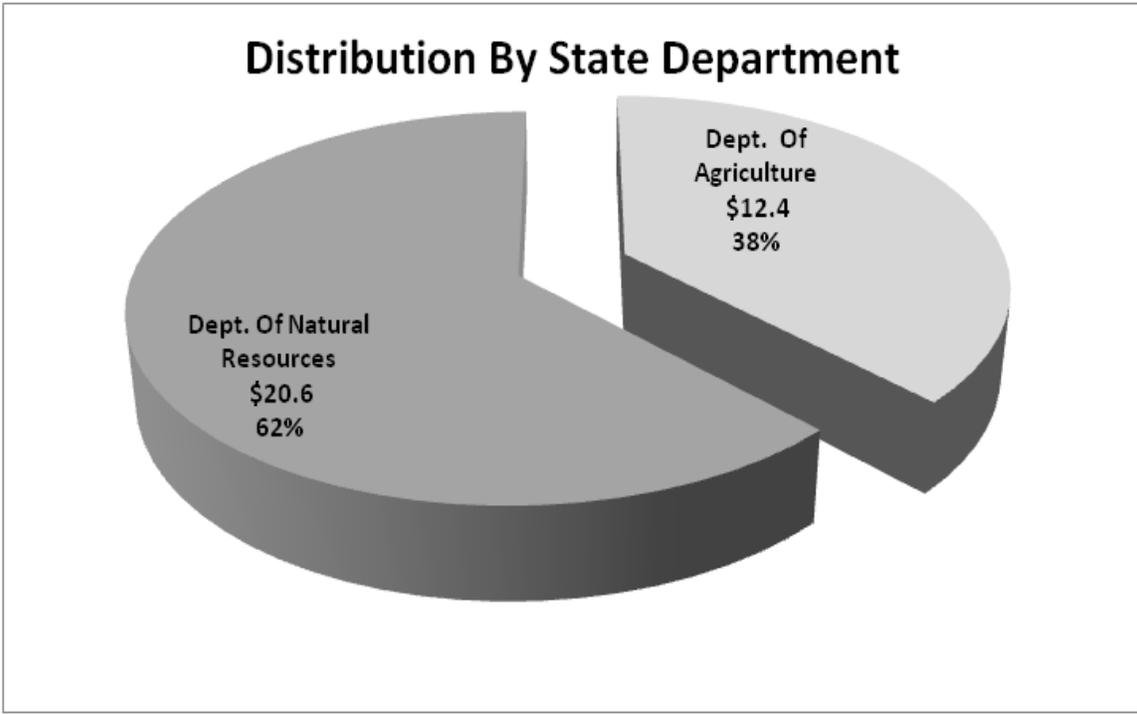
**Rebuild Iowa Infrastructure Fund (RIIF) Distribution
Fiscal Year 2013 (Governor's Recommendation)
(In Millions)**



Source: Iowa Department of Management

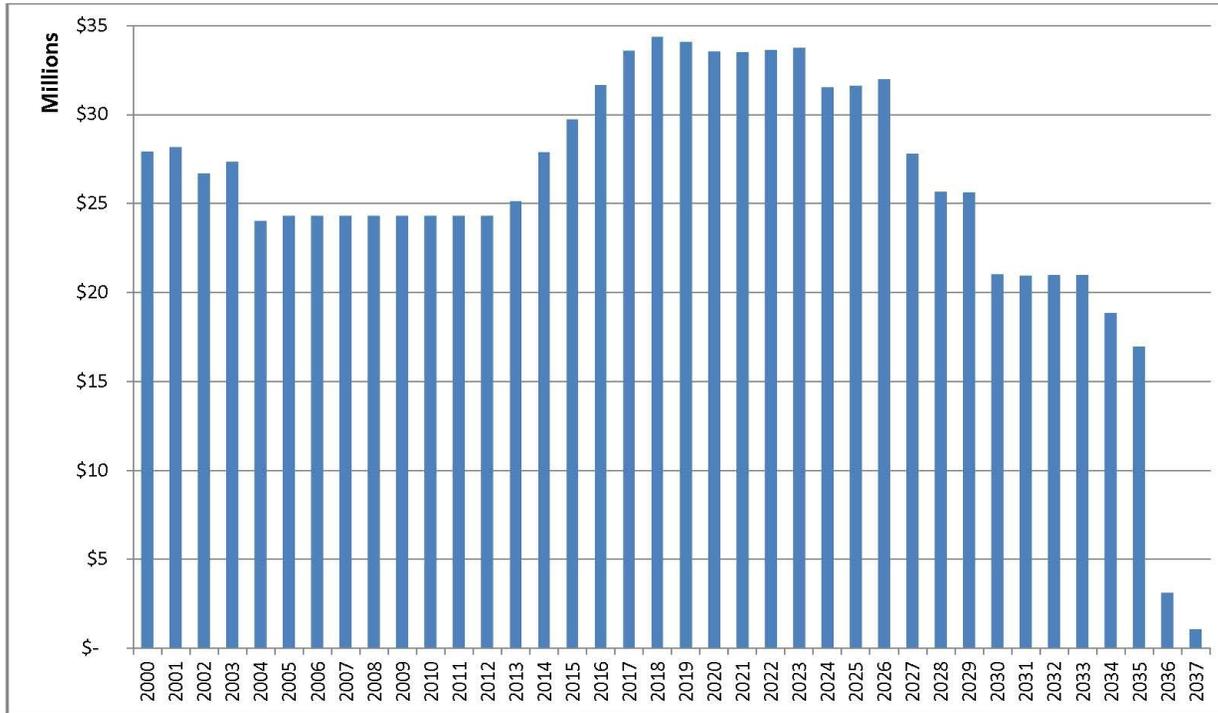
Total Available: \$181 Million

Environment First Fund (FY 2012)
(In Millions)



Source: Iowa Department of Management

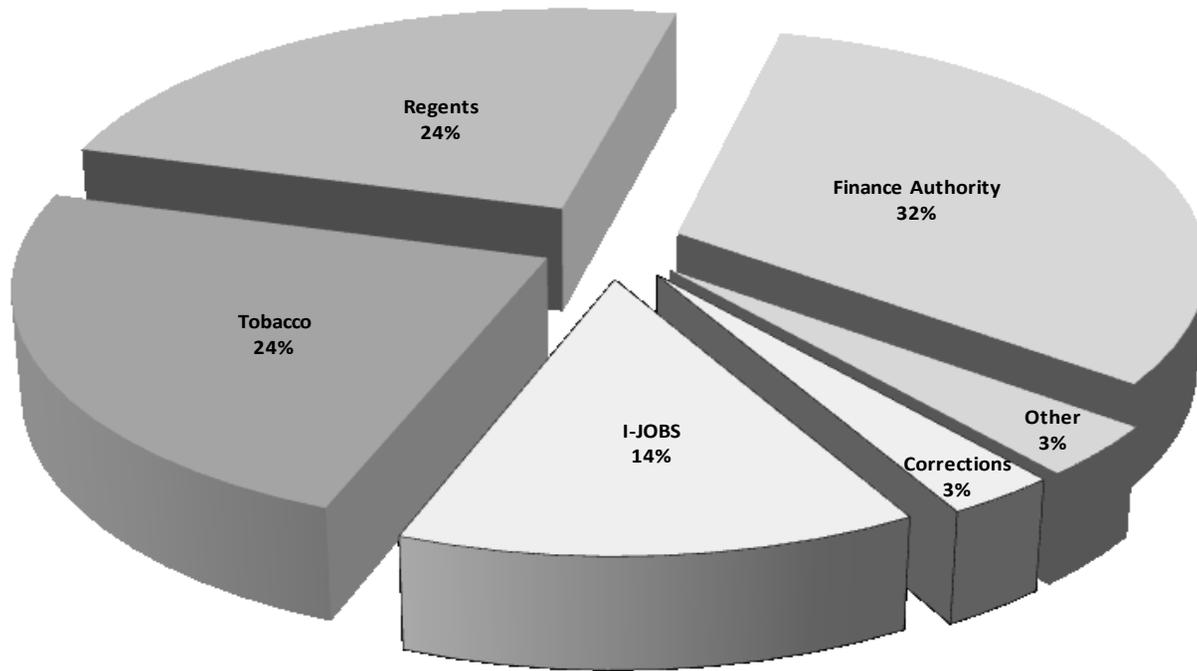
Tuition Replacement Obligations By Fiscal Year



- FY13 \$25.1M
- Obligation Peaks in FY18 at \$34.4M
- Return to FY13 level in FY30

Source: Iowa Board of Regents

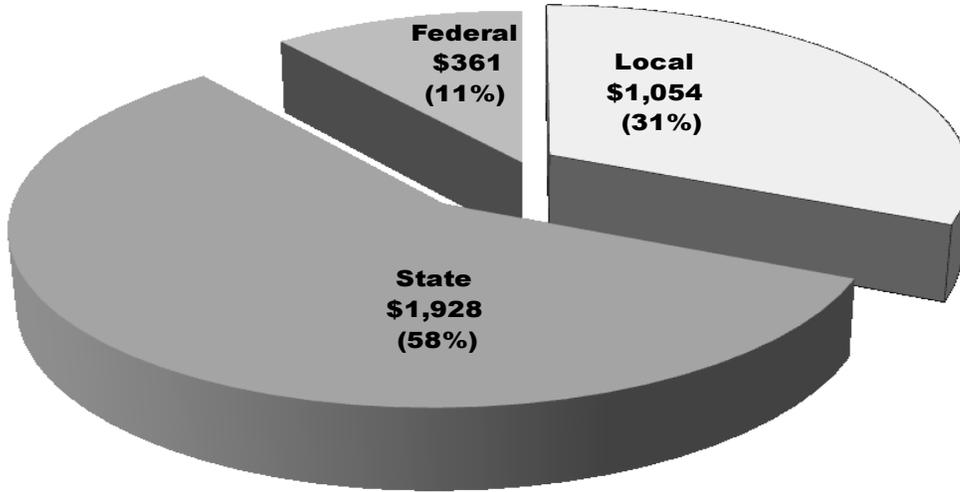
Bonding Obligation - Outstanding Principal Fiscal Year 2012



Corrections	\$ 165,155,000
I-JOBS	\$ 764,215,000
Tobacco	\$ 1,299,655,000
Regents	\$ 1,341,576,835
Finance Authority	\$ 1,736,279,000
Other	\$ 194,420,000
Principal Total	\$ 5,501,300,835
Interest	\$ 3,073,000,000
Total	\$ 8,574,300,835

Source: Iowa Department of Management

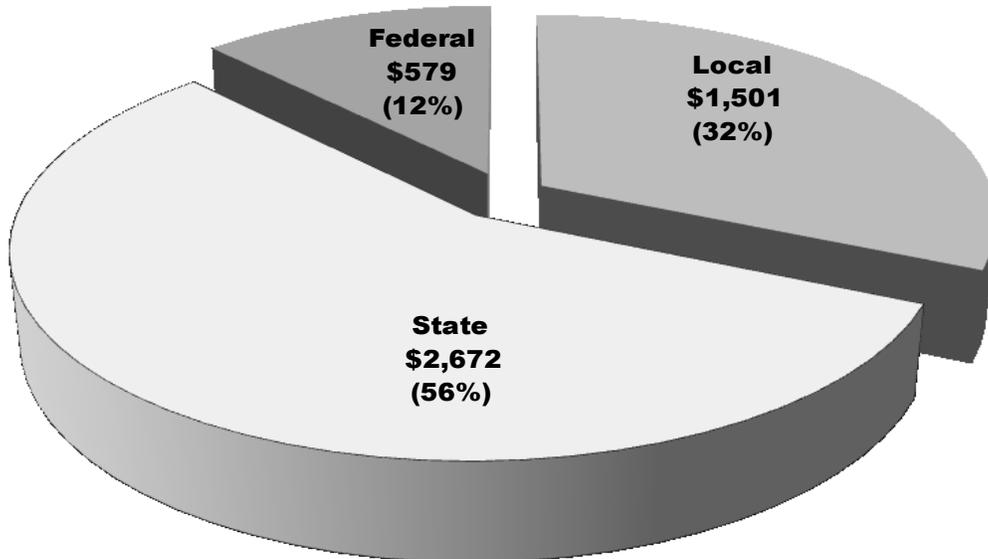
**K-12 Education Funding Sources
School Year 2001-2002
(in Millions)**



Total Available: \$3.343 Billion

Source: Iowa Department of Management

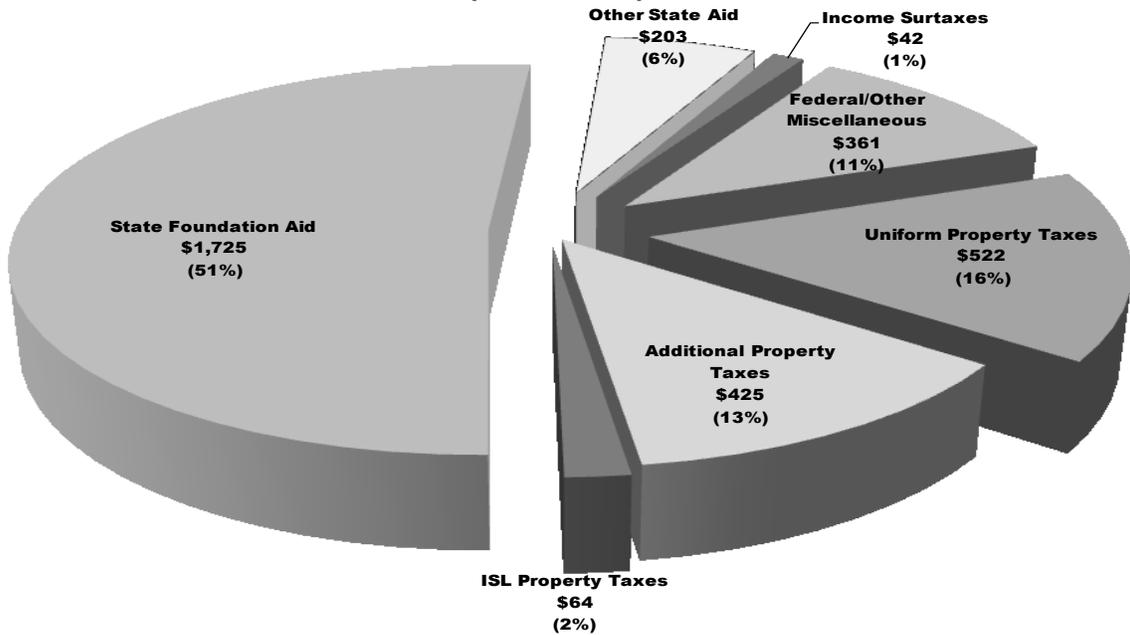
**K-12 Education Funding Sources
School Year 2011-2012
(in Millions)**



Total Available: \$4.752 Billion

Source: Iowa Department of Management

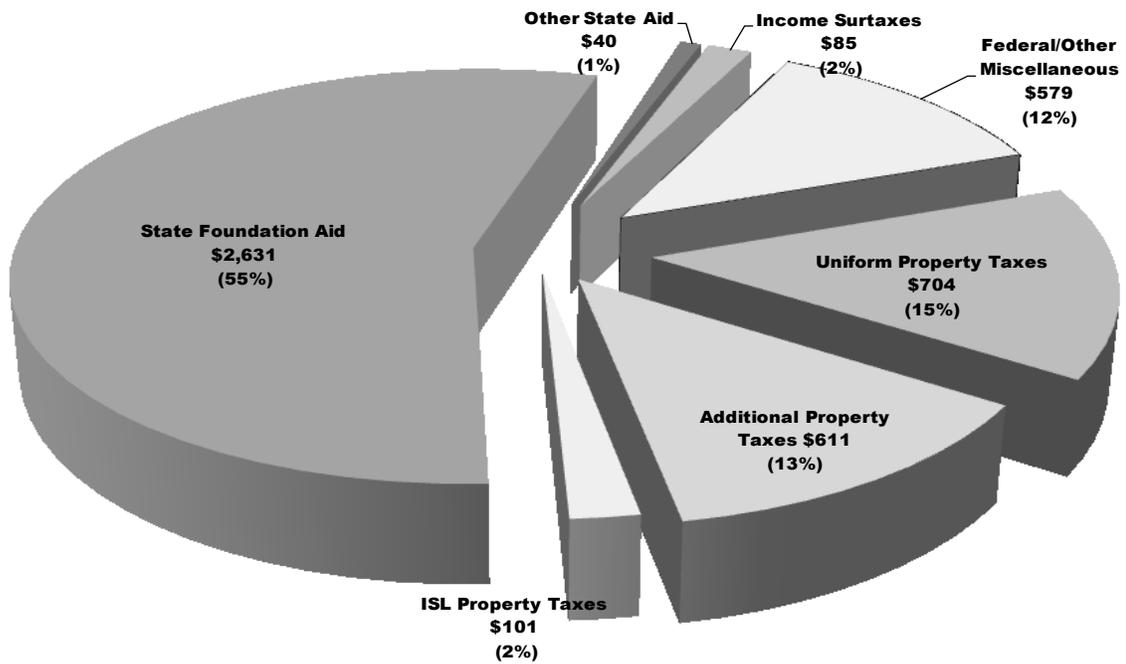
**K-12 Education Funding Source Detail
School Year 2001-2002
(in Millions)**



Source: Iowa Department of Management

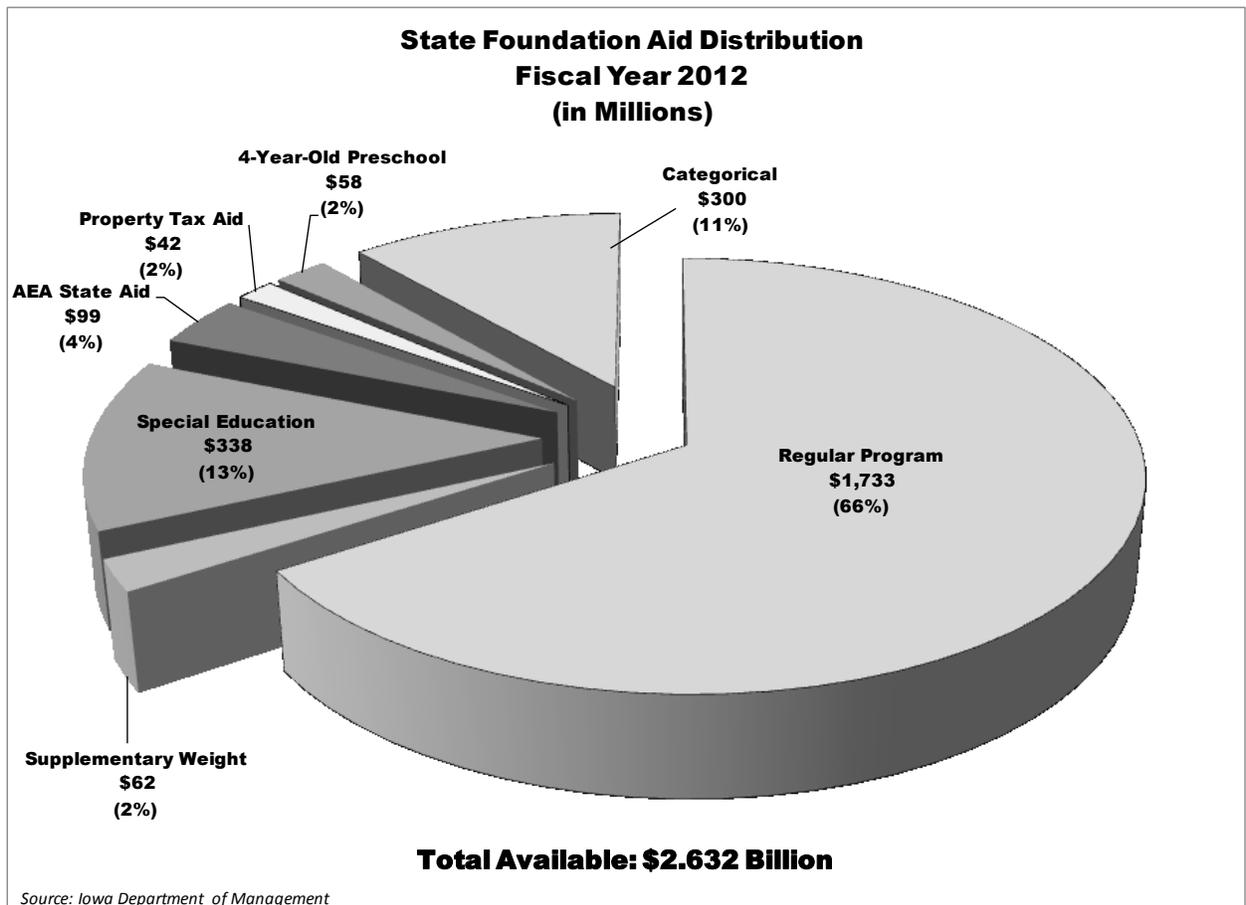
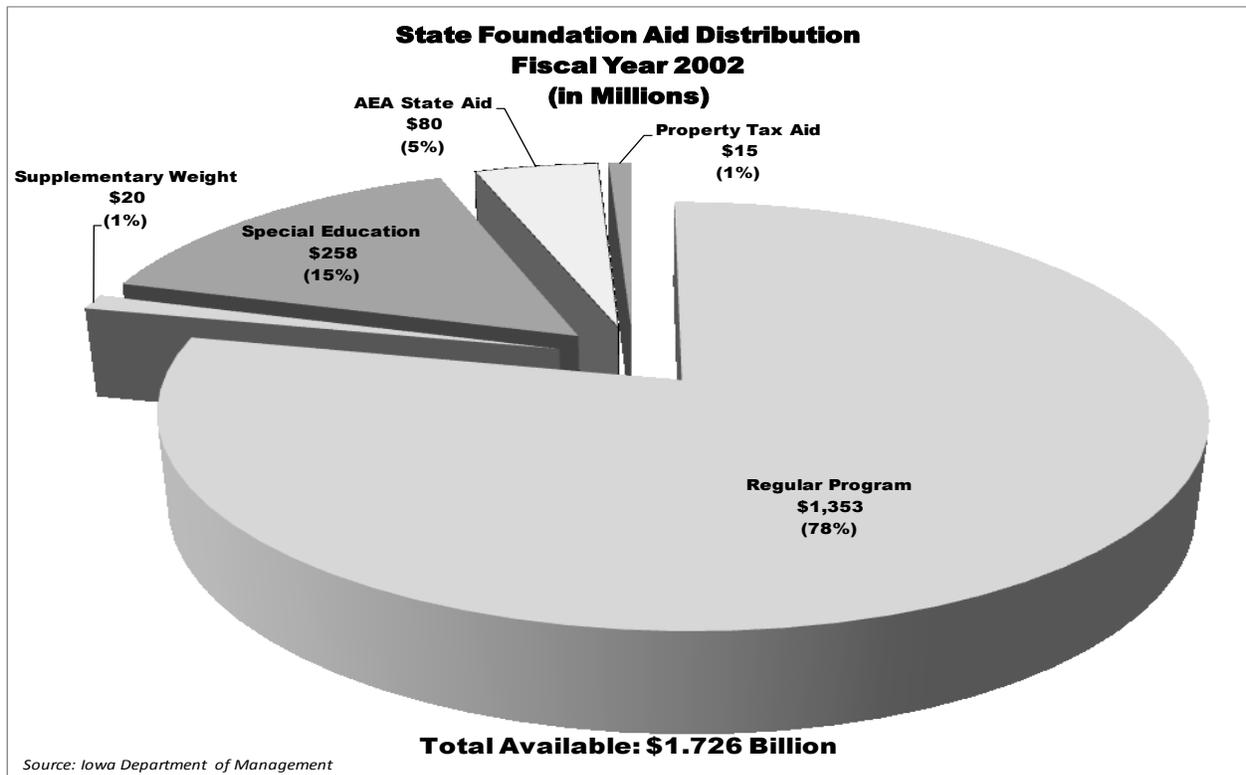
Total Available: \$3.343 Billion

**K-12 Education Funding Source Detail
School Year 2011-2012
(in Millions)**

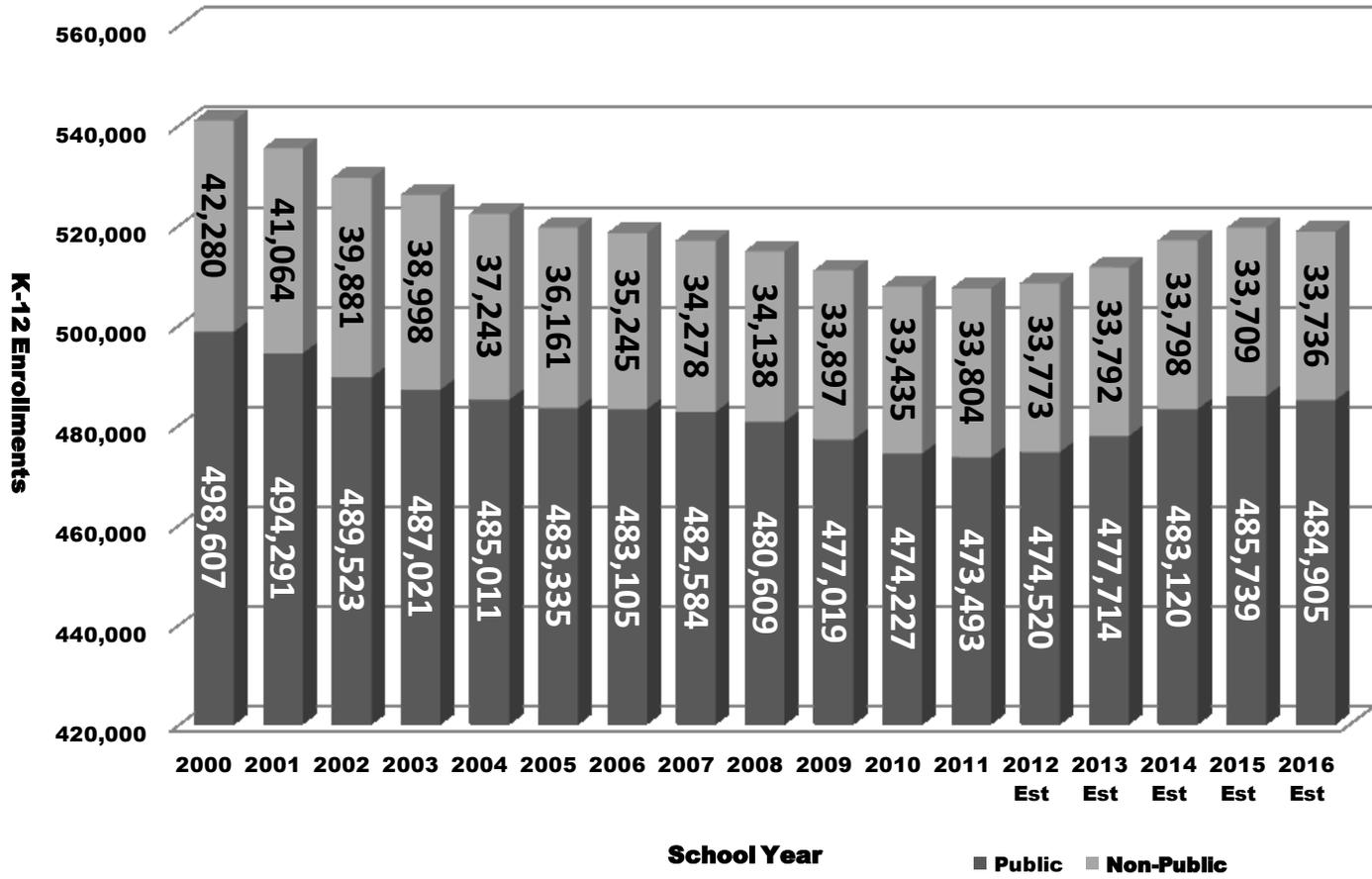


Source: Iowa Department of Management

Total Available: \$4.752 Billion

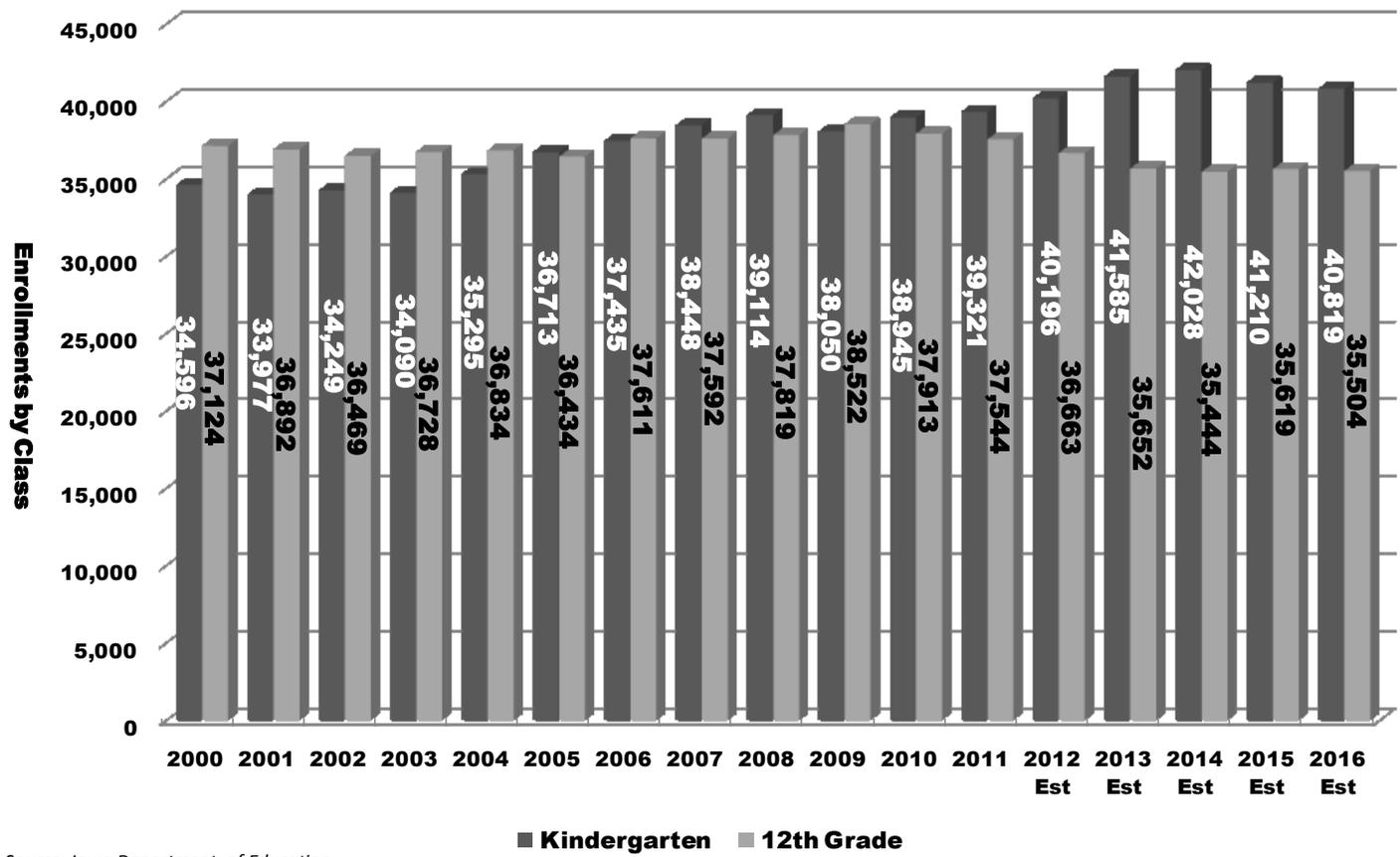


Iowa's K-12 Public and Nonpublic School Enrollments School Years 2000 - 2016



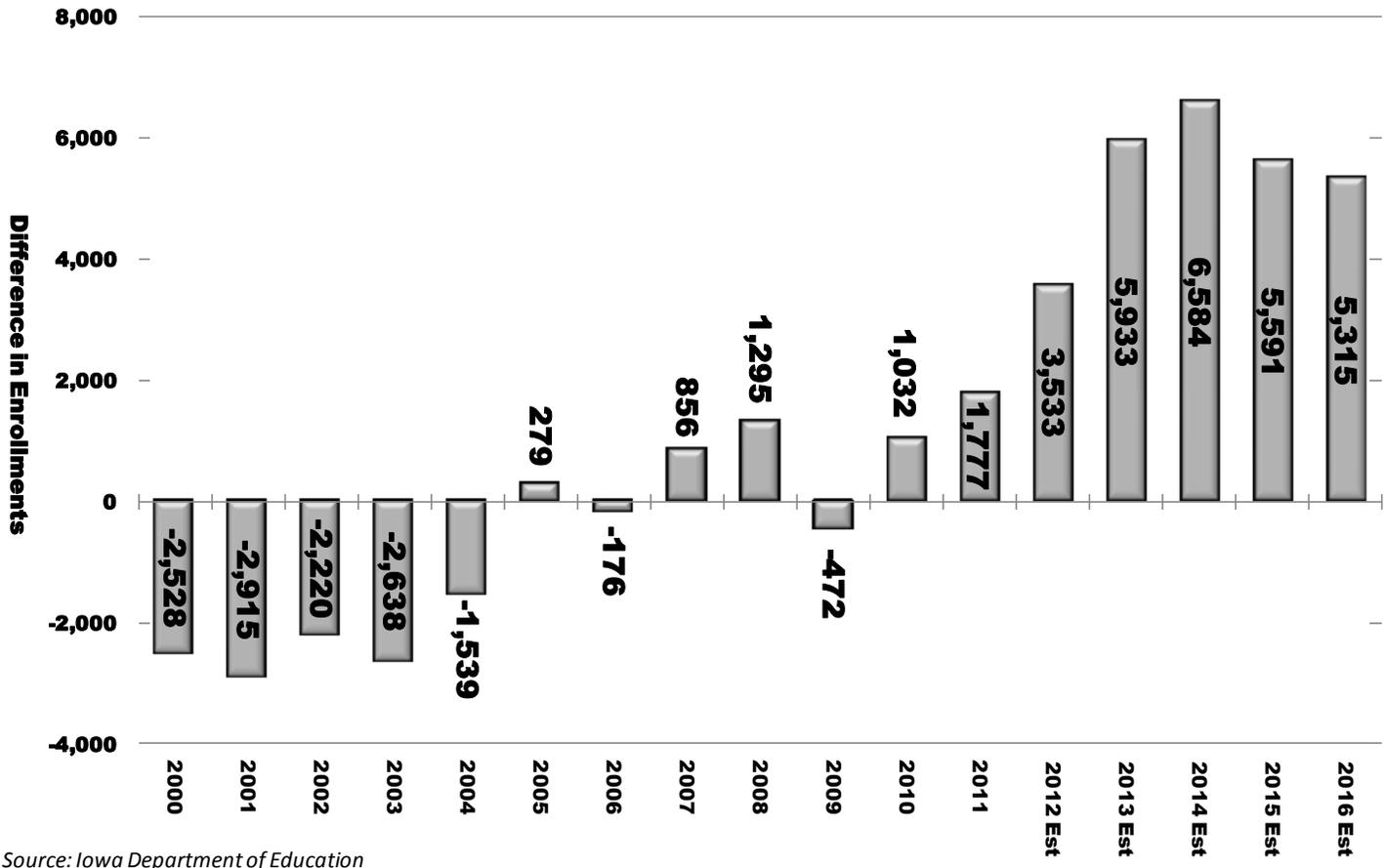
Source: Iowa Department of Education

Iowa's Public School Enrollments Kindergarten Compared to 12th Grade School Years 2000 - 2016



Source: Iowa Department of Education

Iowa's Public School Enrollments Kindergarten Compared to 12th Grade School Year 2000 - 2016

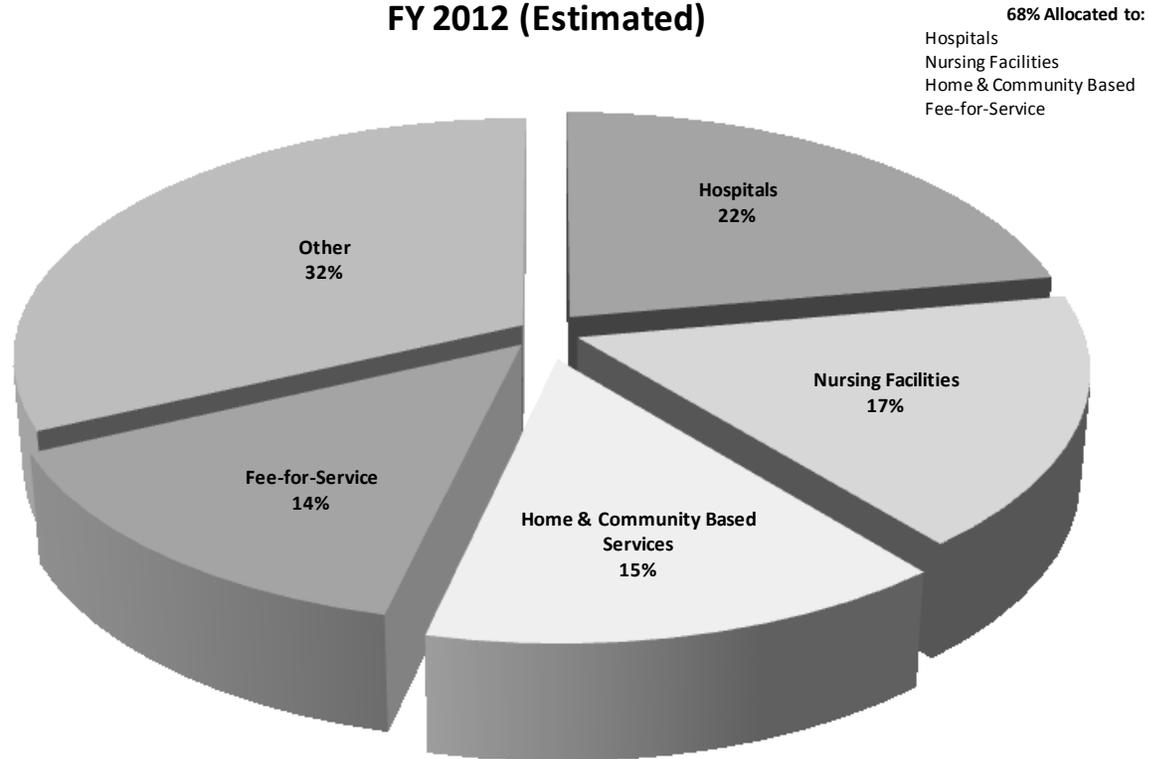


Source: Iowa Department of Education

**Iowa Department of Human Services
Total Clients Served by Program (FY 2011)**

Program	Number of Clients Served	FY 2011		FY 2011 Total Cost	Total Cost Per Client	State Cost Per Client
		FY 2011 State Cost	Federal/Other Funds Cost			
Adoption Subsidy	8,765	\$ 31,579,348	\$ 33,669,268	\$ 65,248,616	\$ 7,444	\$ 3,603
Adult MH/DD Services	46,825	\$ 151,828,799	\$ -	\$ 151,828,799	\$ 3,242	\$ 3,242
Child Care	23,047	\$ 38,864,616	\$ 61,290,695	\$ 100,155,311	\$ 4,346	\$ 1,686
Child Support	651,042	\$ 11,137,241	\$ 37,824,152	\$ 48,961,393	\$ 75	\$ 17
Child Welfare	8,366	\$ 41,955,873	\$ 46,605,226	\$ 88,561,099	\$ 10,586	\$ 5,015
Family Investment Program	44,681	\$ 27,184,126	\$ 42,737,070	\$ 69,921,196	\$ 1,565	\$ 608
Hawk-I (includes expanded Medicaid and dental only)	49,955	\$ 29,026,664	\$ 86,574,999	\$ 115,601,663	\$ 2,314	\$ 581
Medicaid	380,749	\$ 824,512,736	\$ 2,616,886,951	\$ 3,441,399,687	\$ 9,038	\$ 2,166
Juvenile Facilities:	201	\$ 16,856,088	\$ 5,101,524	\$ 21,957,612	\$ 109,242	\$ 83,861
Toledo	59	\$ 6,948,480	\$ 1,575,021	\$ 8,523,501	\$ 144,466	\$ 117,771
Eldora	142	\$ 9,907,608	\$ 3,526,503	\$ 13,434,111	\$ 94,606	\$ 69,772
Civil Commitment Unit for Sexual	81	\$ 6,415,602	\$ 801,262	\$ 7,216,864	\$ 89,097	\$ 79,205
Mental Health Institutes:	189	\$ 41,761,086	\$ 9,549,450	\$ 51,310,536	\$ 271,484	\$ 220,958
Cherokee	27	\$ 11,838,119	\$ 2,403,203	\$ 14,241,322	\$ 527,456	\$ 438,449
Clarinda	40	\$ 7,347,482	\$ 914,176	\$ 8,261,658	\$ 206,541	\$ 183,687
Independence	59	\$ 16,242,173	\$ 4,157,679	\$ 20,399,852	\$ 345,760	\$ 275,291
Mt. Pleasant	63	\$ 6,333,312	\$ 2,074,392	\$ 8,407,704	\$ 133,456	\$ 100,529
State Resource Centers:	486	\$ 20,907,615	\$ 118,428,944	\$ 139,336,559	\$ 286,701	\$ 43,020
Glenwood	286	\$ 13,186,515	\$ 65,771,302	\$ 78,957,817	\$ 276,076	\$ 46,107
Woodward	200	\$ 7,721,100	\$ 52,657,642	\$ 60,378,742	\$ 301,894	\$ 38,606

Medicaid Expense Summary FY 2012 (Estimated)

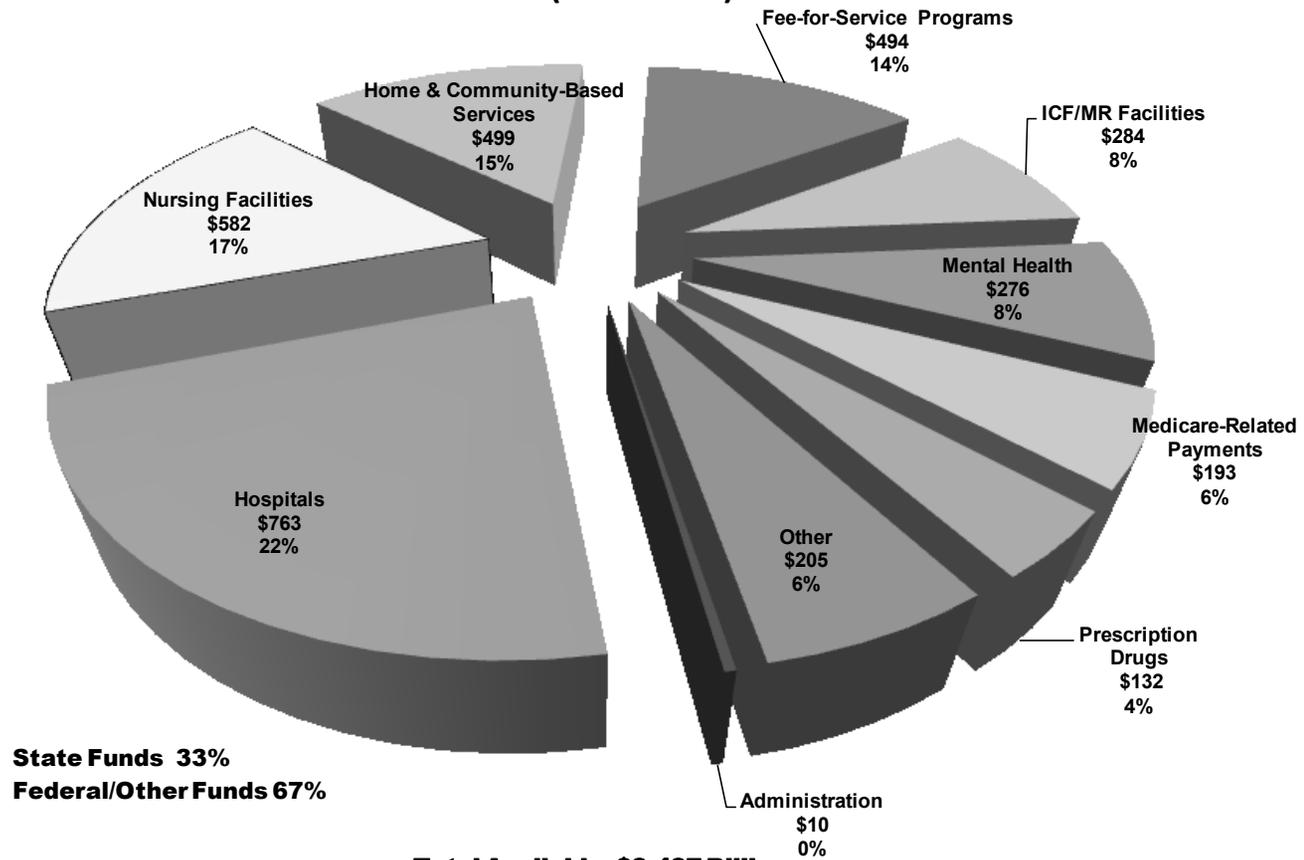


FY12 Estimated Expenditures

Hospitals	\$ 762,411,598
Nursing Facilities	\$ 582,145,196
Home & Community Based Services	\$ 499,002,531
Fee-for-Service	\$ 493,688,758
Other	\$ 1,099,715,010
Total	\$ 3,436,963,093

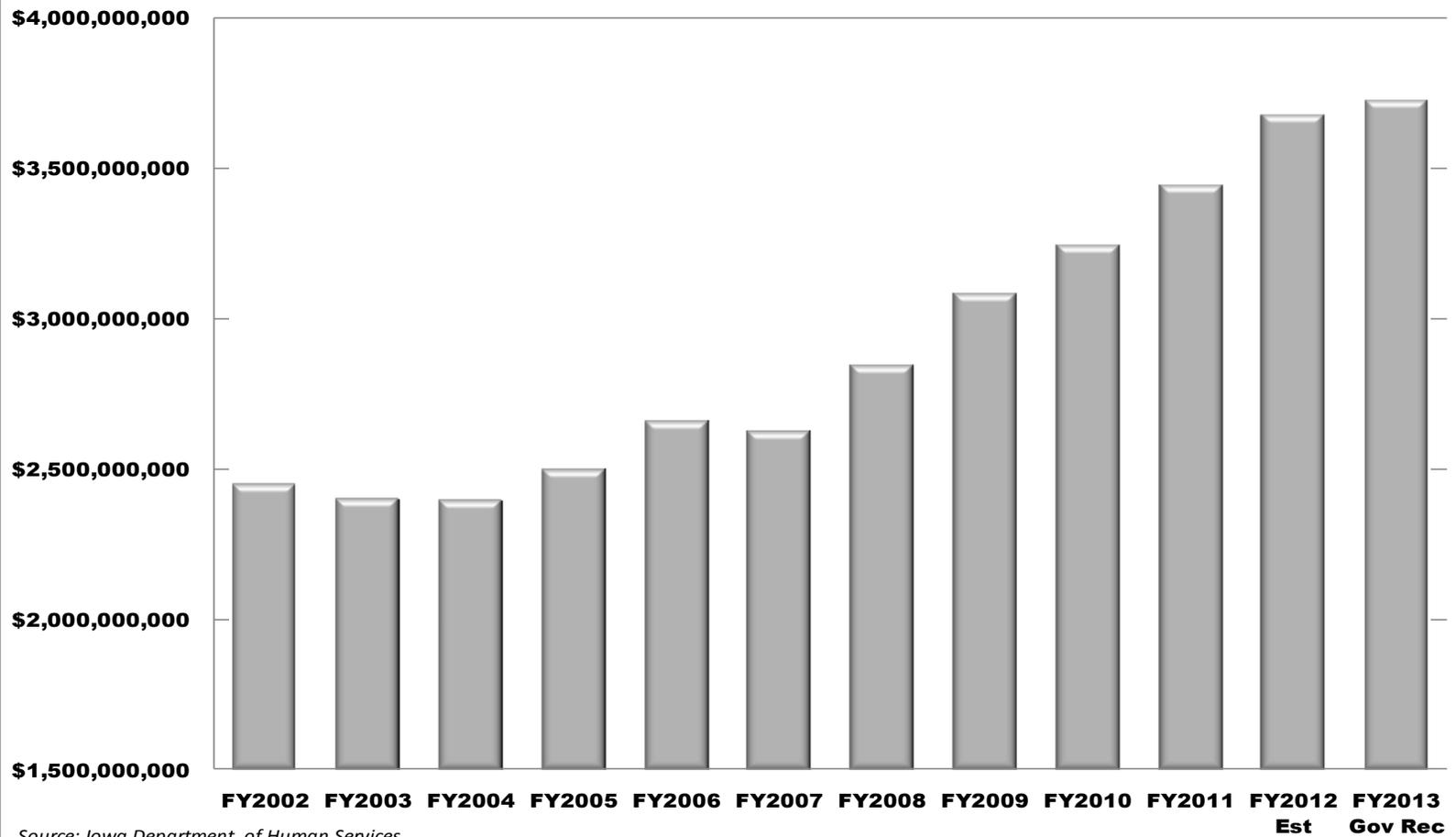
Source: Iowa Department of Human Services

Medicaid Expense FY 2012 All Funds (Estimated) (in Millions)



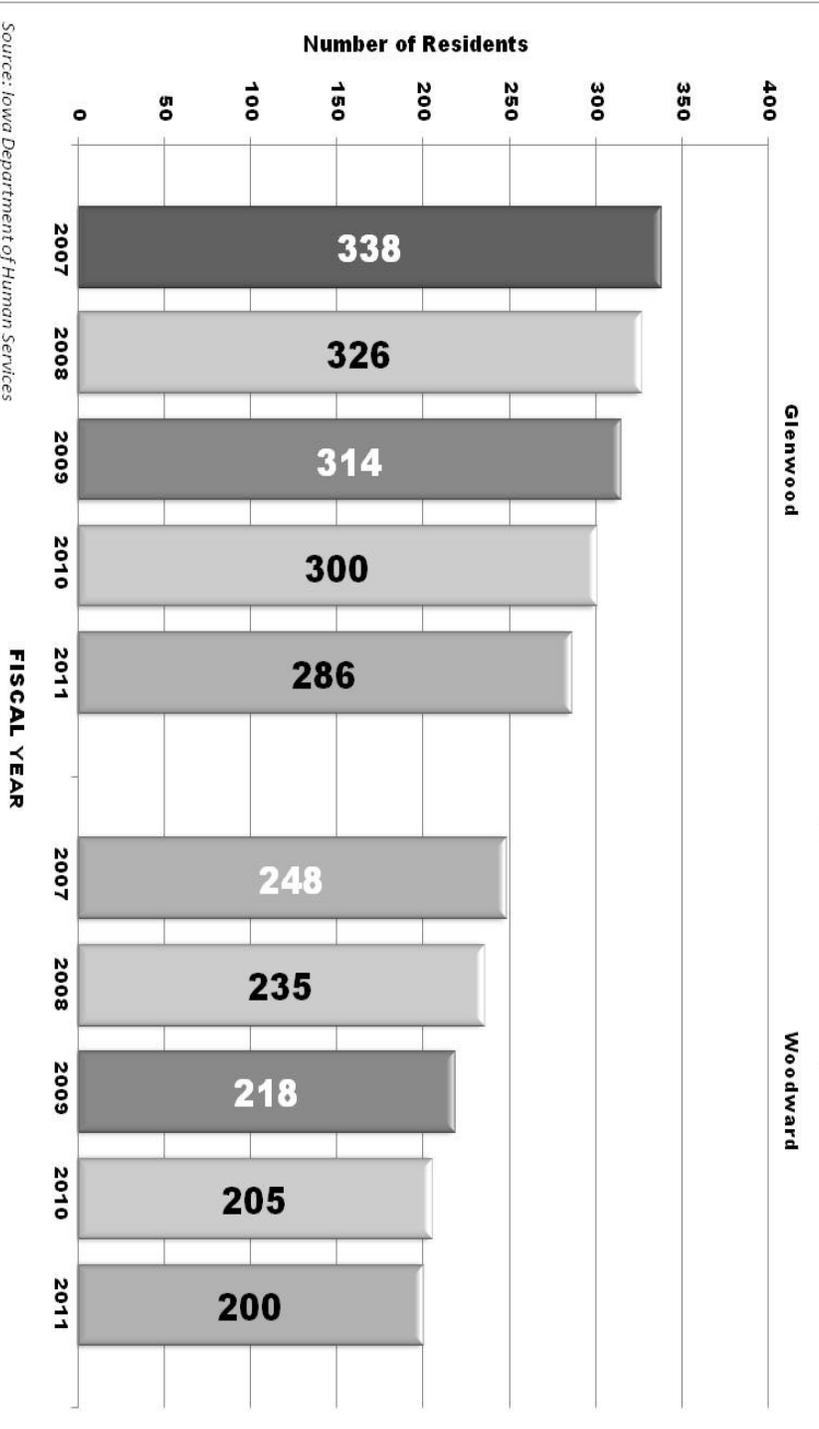
Source: Iowa Department of Human Services

Medicaid Expenditures FY 2002 - FY 2013

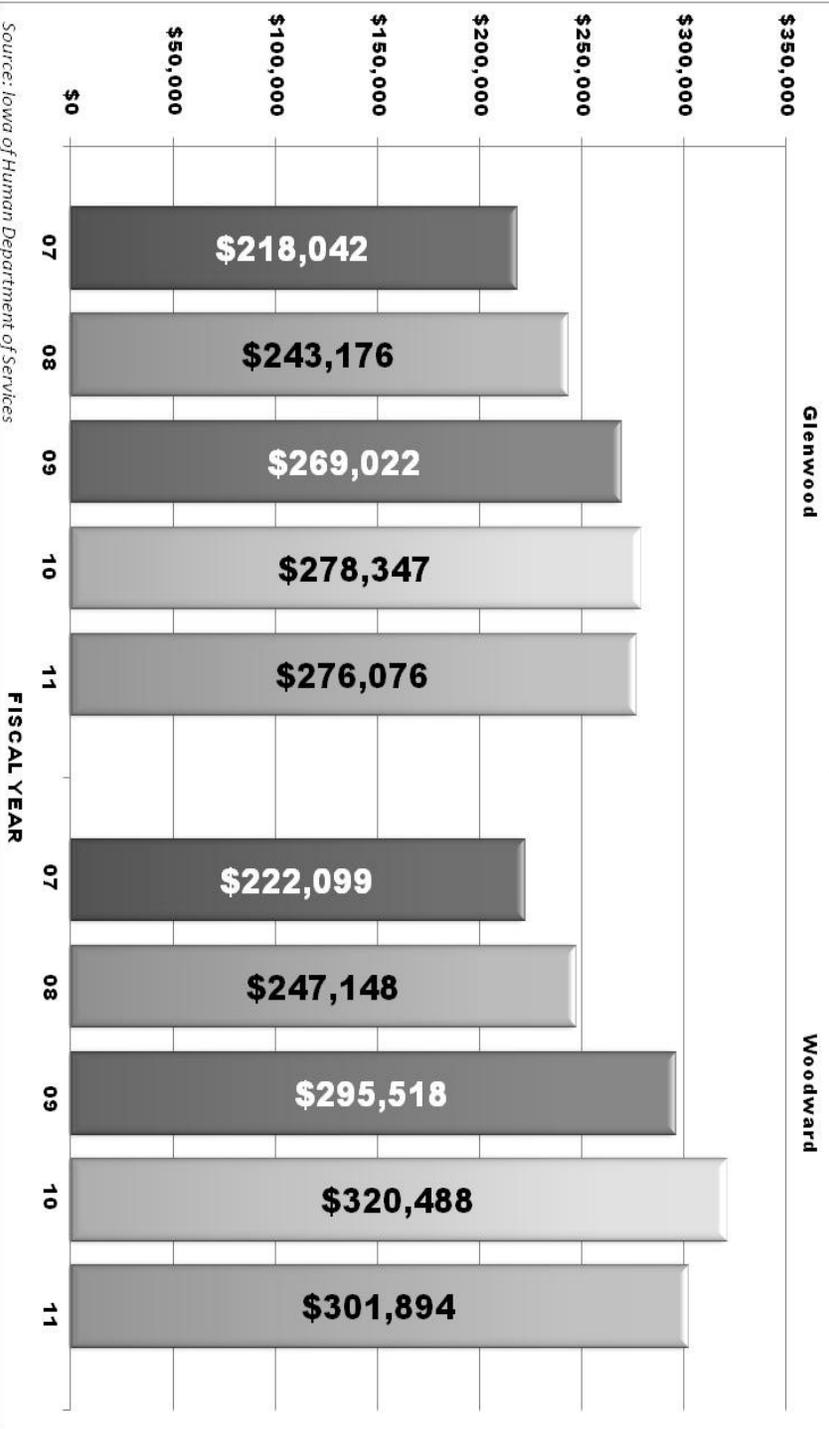


Source: Iowa Department of Human Services

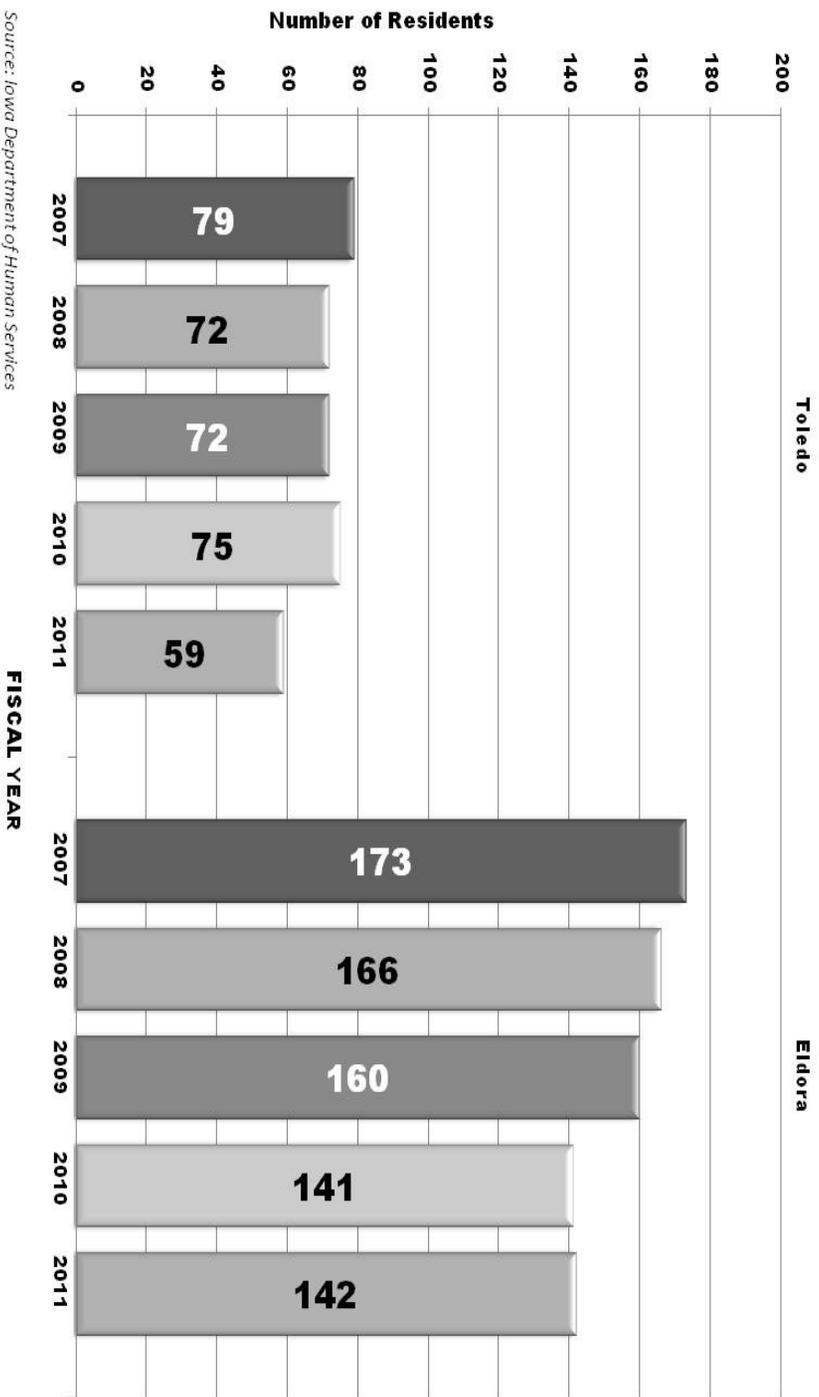
**State Resource Centers
Number of Residents in Facilities (FY 2007-FY 2011)**



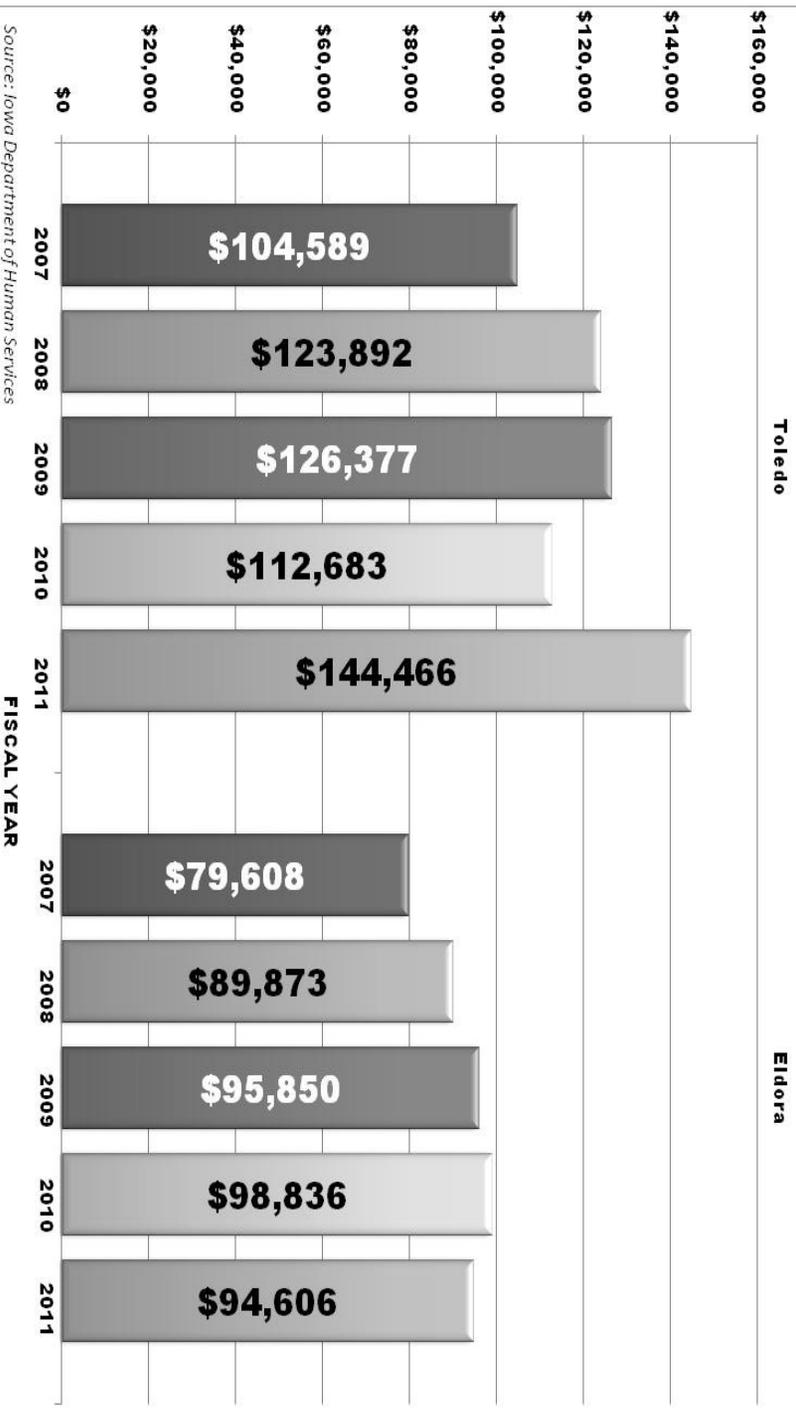
**State Resource Centers
Annual Cost per Resident
FY 2007-FY 2011 (All Funds)**

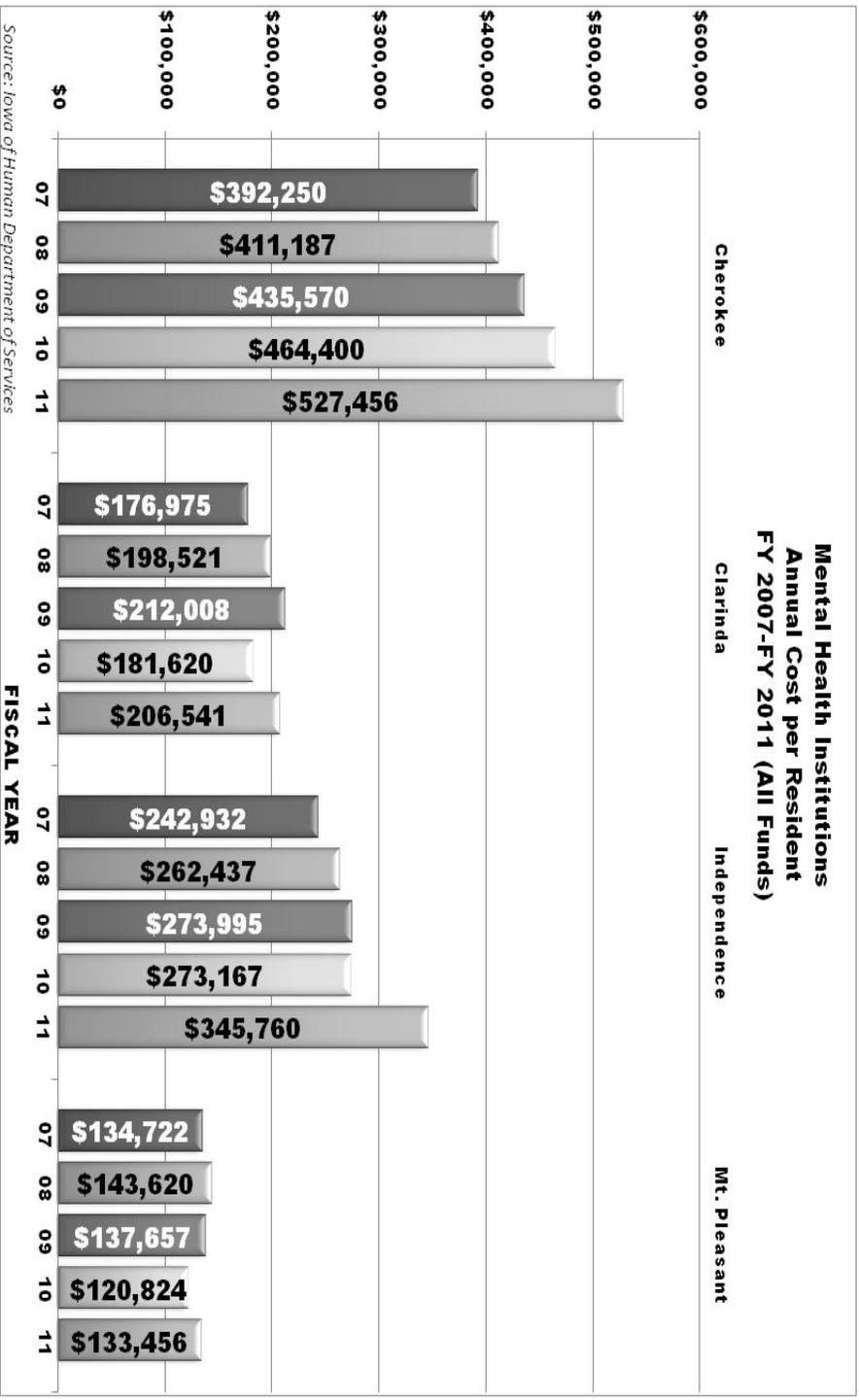
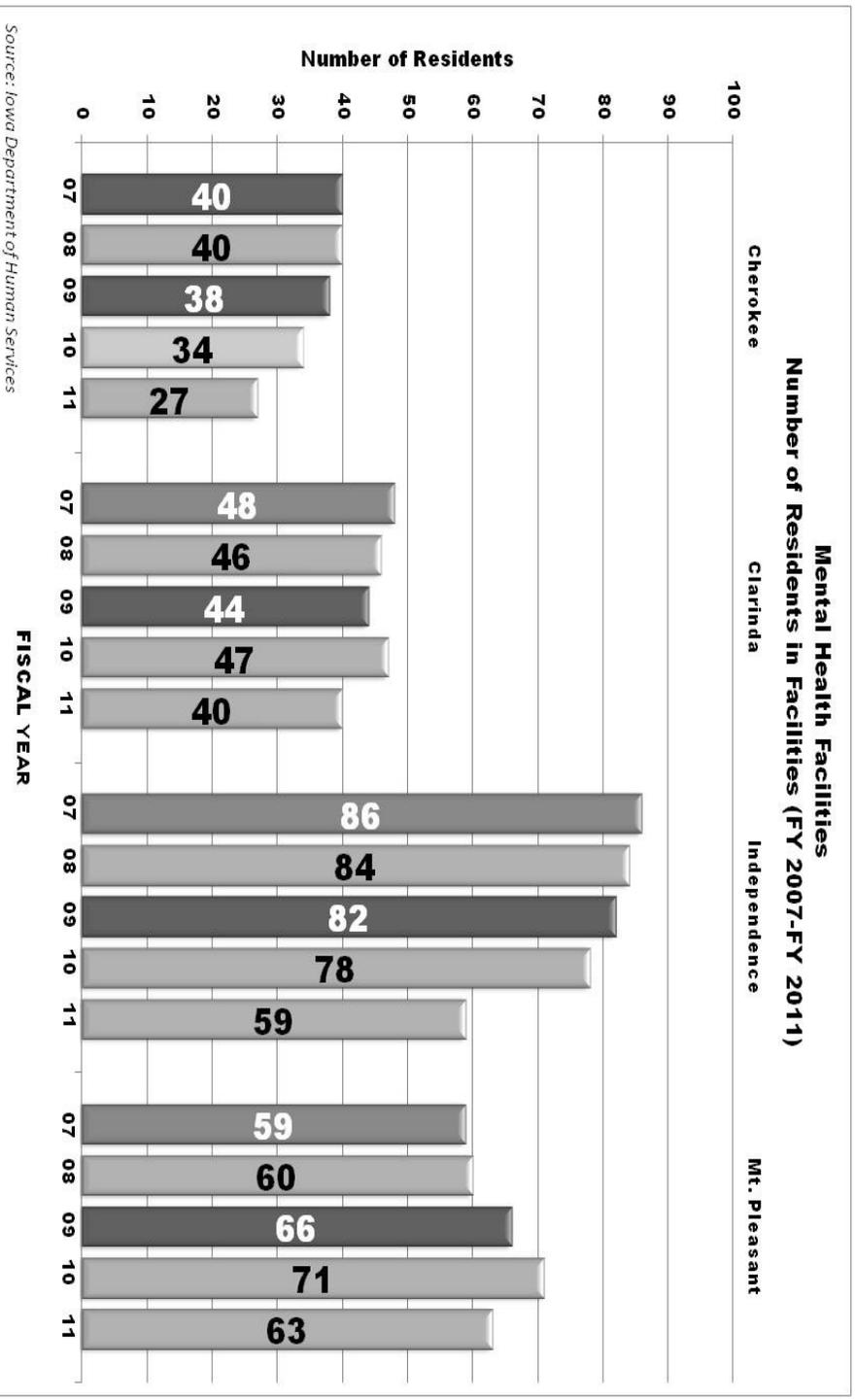


**Juvenile Facilities
Number of Residents in Facilities (FY 2007-FY 2011)**

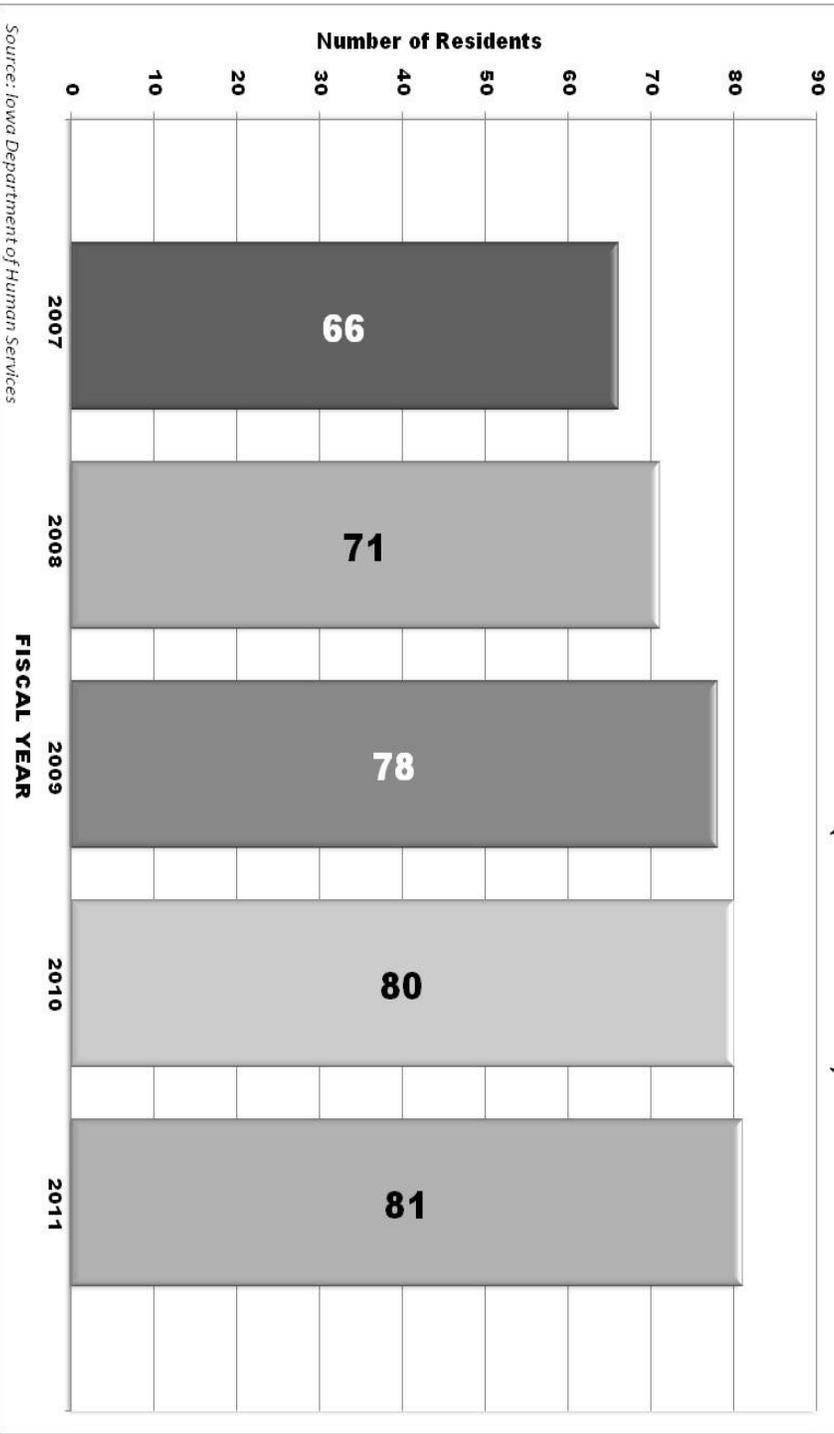


**Juvenile Facilities
Annual Cost per Resident
FY 2007-FY 2011 (All Funds)**

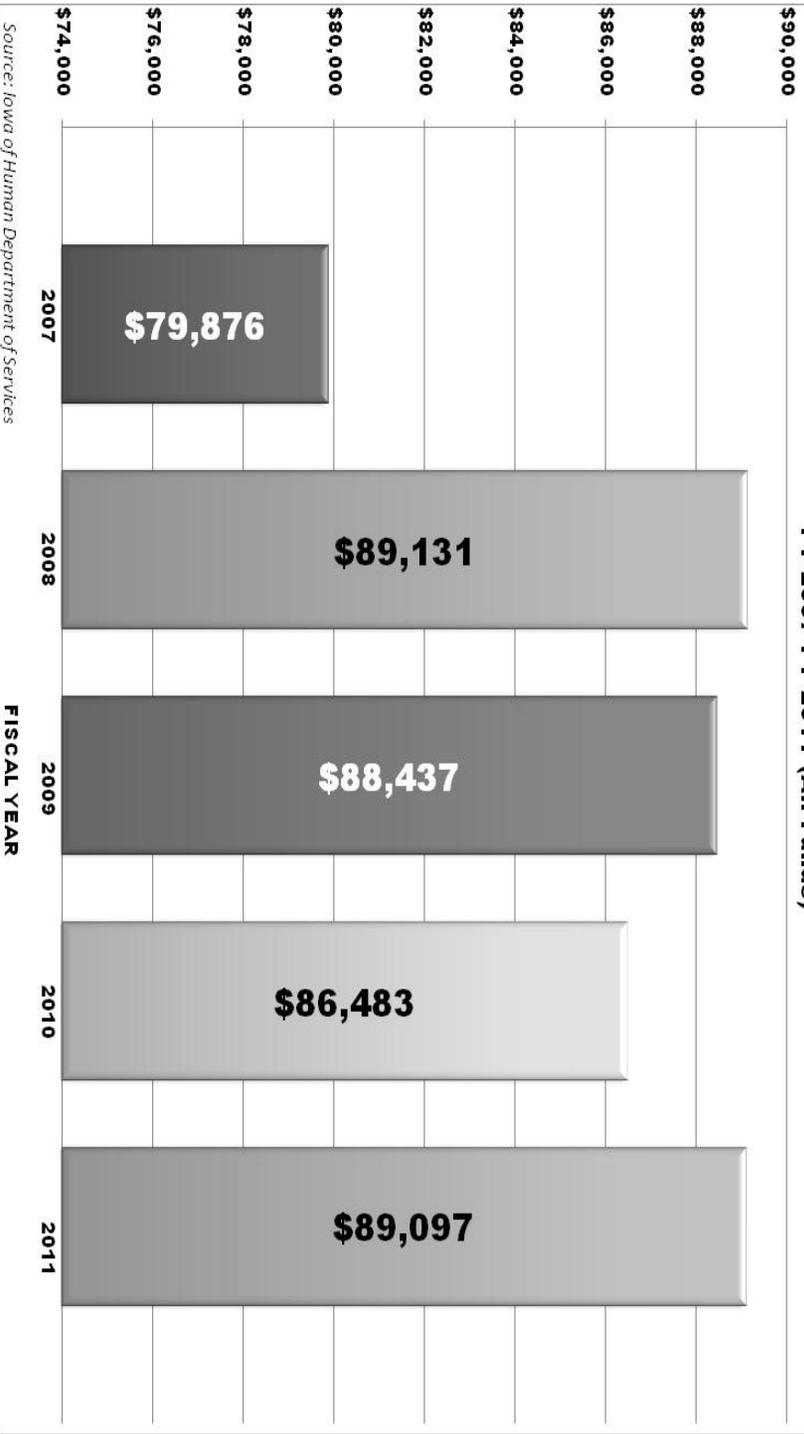




**Civil Commitment Unit for Sexual Offenders (CCUSO)
Number of Residents in Facilities (FY 2007-FY 2011)**



**Civil Commitment Unit for Sexual Offenders
Annual Cost per Resident
FY 2007-FY 2011 (All Funds)**

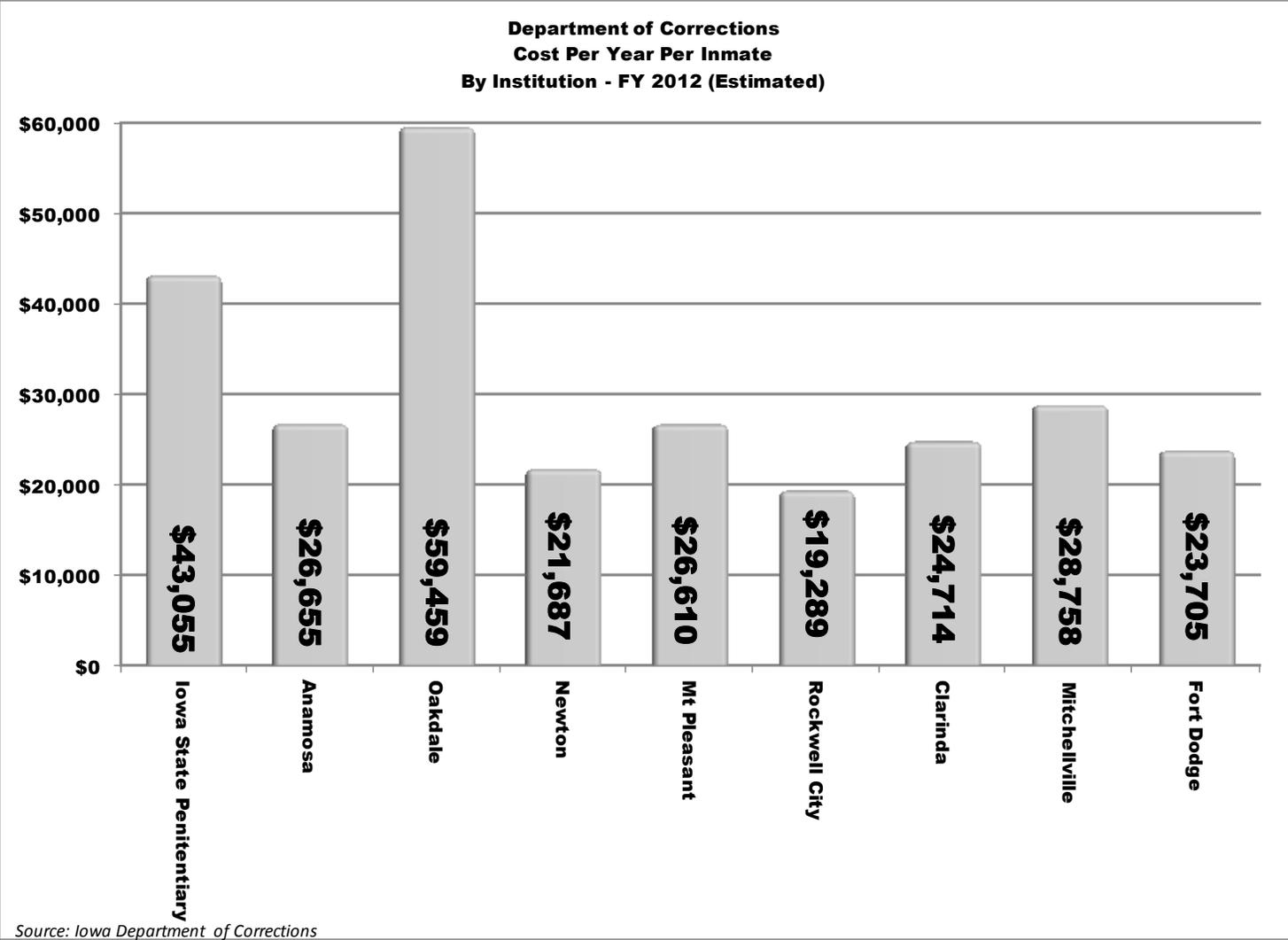


**Department of Corrections
 Cost Per Year Per Inmate
 By Correctional Institution
 FY 2012 (Estimated)**

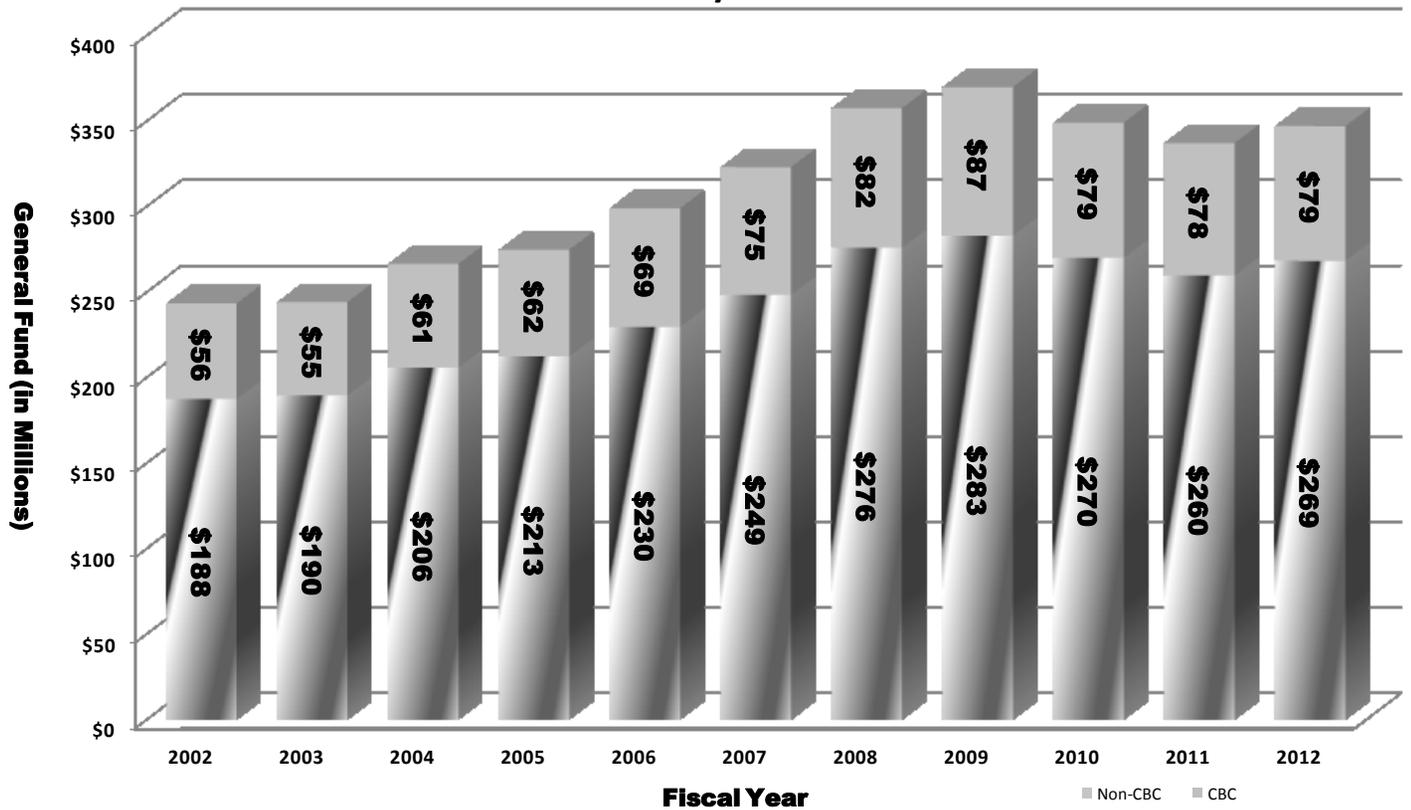
Correctional Institution	Total Cost	Number of Inmates	Cost Per Year
Iowa State Penitentiary	\$41,031,283	953	\$43,055
Anamosa	\$31,985,974	1,200	\$26,655
Oakdale	\$55,594,426	935	\$59,459
Newton	\$25,958,757	1,197	\$21,687
Mt Pleasant	\$25,917,815	974	\$26,610
Rockwell City	\$9,316,466	483	\$19,289
Clarinda	\$24,639,518	997	\$24,714
Mitchellville	\$15,615,374	543	\$28,758
Fort Dodge	\$29,062,235	1,226	\$23,705
Total	\$259,121,848	8,508	* \$30,456

* Average Cost

Source: Iowa Department of Corrections



**Department of Corrections
General Fund Operating Budgets
Fiscal Years 2002 - 2012 (Estimated)
Per Day Costs**



Source: Iowa Department of Management