

FISCAL UPDATE

April 29, 2004

Legislative Services Agency

(515)-281-5279 FAX 281-8451

<http://staffweb.legis.state.ia.us/lfb>

**** *END OF SESSION - SPECIAL EDITION* ****

FY 2005 GENERAL FUND FINAL APPROPRIATIONS

FY 2005 Appropriations



The General Assembly appropriated \$4.464 billion from the General Fund for FY 2005, or approximately \$27.6 million less than the FY 2004 estimated net General Fund appropriation. The following tax credits, totaling \$159.6 million and previously funded from the General Fund, will be funded by appropriations from the Cash Reserve Fund in FY 2005:

- Homestead Tax Credit - \$102.9 million.
- Agricultural Land Tax Credit - \$34.6 million.
- Military Service Tax Credit - \$2.6 million.
- Elderly & Disabled Tax Credit - \$19.5 million.

General Fund Tracking

A tracking document reflecting appropriations from the General Fund is attached to this document (**Attachment 12**). The tracking document will be updated with the Governor's item vetoes as they are received.

Projected Ending Balance

The legislative action, prior to any Governor's vetoes, results in a projected General Fund ending balance of \$113.2 million for FY 2005. The Cash Reserve Fund for FY 2005 will receive the FY 2004 ending balance of approximately \$33.9 million. The balance in the Cash Reserve Fund will be approximately \$34.0 million or \$261.0 million less than the 6.5% statutory maximum. The balance in the Economic Emergency fund will be approximately \$3.3 million or approximately \$155.6 million less than the 3.5% statutory maximum. **Attachment 3** is a table reflecting the estimated balances of the reserve funds.

IN THIS ISSUE:

FY 2005 General Fund Final Approps., pg. 1
Omnibus Appropriations Bill – SF 2298, pg. 2
Div. I – Administration/Regulation, pg. 2
Div. II – Agriculture/Nat. Resources, pg. 3
Div. III – Economic Development, pg. 4
Div. IV – Education, pg. 4
Div. V – Health/Human Services, pg. 5
Div. VI – Senior Living Trust Fund, pg. 6
Div. VII – MH Allowed Growth, pg. 6
Div. VIII – Judicial Branch, pg. 6
Div. IX – Justice System, pg. 6
Div. X – Standing Appropriations, pg. 7
Infrastructure, pg., 10
Allowable Growth, pg. 10
Summary – Ways & Means Bills, pg. 11
HF 250 – Assaults/Certain Occupations, pg. 13
HF 2262 – Public Pensions, pg. 14
HF 2302 – Gambling, pg. 15
HF 2399 – Theft Act, pg. 16
HF 2493 – Unused Property Market, pg. 17
HF 2497 – Early Out/State Employees, pg. 17

HF 2554 – Prescription Drug Assistance, pg. 18
HF 2523 – Health Effects Regulation, pg. 19
HF 2549 – Waste Tire Management Fund, pg. 19
HF 2555 – Public Health Omnibus Bill, pg. 19
HF 2561 – Job Training/Retraining, pg. 20
HF 2562 – Elec./Mech. Amusement Devices, pg. 21
HF 2568 – Comp. Health Assoc. Cov., pg. 22
HF 2569 – Scheduled Fines Distribution, pg. 22
HF 2572 – Clerk of Court Duties, pg. 23
HF 2577 – Healthy Iowans Tobacco Trust, pg. 23
SF 2044 – Firefighter Death Benefits, pg. 24
SF 2149 – Charitable Cash Raffle Prizes, pg. 24
SF 2153 – Public Health Disaster, pg. 25
SF 2249 – Animal Safety, pg. 25
SF 2275 – Criminal Sentencing Pract./Proc., pg. 25
SF 2288 – Block Grant, pg. 26
SF 2308 – Legislators' Per Diem, pg. 28
DPH Required Reports Received, pg. 28
Sr. Living Coordinating Unit Report Received, pg. 28
Attachments 1 – 12, following page 29

Balance Sheet:

A copy of the General Fund projected balance sheet is attached to this document. **(Attachment 1)** Copies of the following spreadsheets are also attached to this document:

- Infrastructure-Related Appropriations by fund – **(Attachment 4)**
- Rebuild Iowa Infrastructure Fund Balance Sheet – **(Attachment 5)**
- Environment First Fund Balance Sheet – **(Attachment 6)**
- Tobacco Settlement Trust Fund – Restricted Capital Fund Balance Sheet – **(Attachment 7)**
- Tobacco Settlement Trust Fund – Endowment for Iowa's Health Account – Balance Sheet – **(Attachment 8)**
- Healthy Iowans Tobacco Trust Fund Balance Sheet – **(Attachment 9)**
- Senior Living Trust Fund Projections – **(Attachment 10)**
- FY 2005 Medical Assistance Budget – **(Attachment 11)**
- General Fund Tracking FY 2005 document – **(Attachment 12)**

Year-end Summary

The Legislative Services Agency's **2004 Session Fiscal Report** should be completed and printed in mid June. The Report will contain the annotated appropriations bills (NOBA style) and summaries of ways and means action.

Fiscal Facts

Fiscal Facts, a pocket-sized document containing data pertaining to overall revenues and expenditures of State government, as well as detail based on the just-completed legislative action, will be available in mid May.

Contents

Legislation passing both chambers and having a General Fund impact are summarized in the following pages.

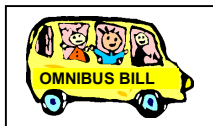
More Information

Additional information is available from the Legislative Services Agency (LSA) upon request.

STAFF CONTACT: Holly Lyons (Ext. 17845)

FINAL ACTION ON OMNIBUS APPROPRIATIONS BILL – SF 2298

Omnibus Appropriations



The General Assembly passed SF 2298 (FY 2005 Omnibus Appropriations Bill) on April 20. The Bill appropriates a total of \$4.464 billion from the General Fund and 35,207.6 FTE positions, a decrease of \$27.6 million and an increase of 183.9 FTE positions compared to estimated net FY 2004. The Bill also appropriates \$4.859 billion from non-General Fund sources, an increase of \$4.3 million compared to estimated net FY 2004. The following provides a summary by Bill Division:

Division I

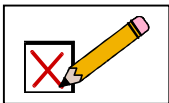
Administration and Regulation Appropriations—The Bill appropriates a total of \$92.0 million from the General Fund and 1,623.3 FTE positions to the Administration and Regulation Appropriations Subcommittee. This is a decrease of \$3.1 million and 333.2 FTE positions compared to the estimated net FY 2004 appropriations. Changes include:

- Decreases the appropriation to the Department of Administrative Services (DAS) by \$10.8 million to establish a separate account to be distributed to individual



agencies. The agencies will use the funds to pay for services provided by the DAS.

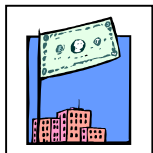
- Decreases the appropriation to the DAS by \$1.9 million to establish a separate appropriation for Utilities.
- Decreases the appropriation to the DAS Terrace Hill Operations to transfer \$237,000 and 5.0 FTE positions to the Governor's Terrace Hill Quarter's appropriation.
- Establishes a separate \$2.6 million appropriation for Utilities by transferring \$1.9 million from the DAS appropriation and increasing the appropriation by \$700,000.
- Appropriates \$1.9 million in start-up funds for the DAS revolving and internal service funds. The appropriated amount is required to be returned to the General Fund at the close of FY 2005.
- Prohibits the Alcoholic Beverages Division of the Department of Commerce from adding FTE positions to assume the State liquor warehouse functions and requires the Division to use a competitive process to select a contractor to perform the State liquor warehouse functions.
- Decreases the appropriation to the Department of Commerce Professional Licensing Division by \$89,000 to reflect the Division's authority to retain increased fee revenue.
- Increases the appropriation to the Department of Inspections and Appeals Child Advocacy Board by \$200,000 to provide federally required matching funds.
- Increases the appropriation to the Department of Inspections and Appeals' Racing Commission by \$217,000 to provide additional oversight of racetracks.
- Increases the appropriation to the Department of Management by \$3.0 million to provide the Department of Human Services with additional funds for federally required matching funds.
- Increases the appropriation to the Department of Revenue by \$270,000 to provide General Fund support for positions that are being funded with a Charter Agency Grant during FY 2004.
- Appropriates \$50,000 to the Department of Revenue for the State Tax Implementation Committee.
- Appropriates \$765,000 in FY 2004 to the Secretary of State to provide the federally required matching funds to receive \$15.3 million for Help America Vote Act (HAVA) funding.
- Clarifies that increased savings and increased revenue realized in excess of the savings and revenue retained by an Innovations Fund project agency is not to be deposited into the Innovations Fund. This will increase the amount retained by the General Fund and decrease the amount going to the Innovations Fund by approximately \$1.2 million annually.



Division II

Agriculture and Natural Resources Appropriations—The Bill appropriates a total of \$34.2 million from the General Fund and 1,490.8 FTE positions to the Departments of Agriculture and Land Stewardship and Natural Resources. This is an increase of \$17,000 and maintains the current level of FTE positions compared to the estimated net FY 2004 appropriation.

Division III



Economic Development Appropriations—The Bill appropriates a total of \$22.2 million and 407.6 FTE positions to the Departments of Economic Development and Workforce Development, the Public Employment Relations Board (PERB), and the Regents institutions economic development programs. This is a decrease of \$273,000 and 6.0 FTE positions compared to the estimated net FY 2004 appropriations. Changes include:

- A reduction of \$225,000 to the Community Development Division in the Department of Economic Development.
- Appropriates the first \$225,000 in filing fees deposited into the General Fund to the Workers Compensation Division of the Department of Workforce Development.
- Changes the current reserve fund ratio for the Unemployment Compensation Fund.
- Changes the definition of “employed” by exempting certain alien agricultural workers for purposes of unemployment compensation.

Division IV



Education Appropriations—The Bill appropriates a total of \$891.9 million from the General Fund and 17,239.1 FTE positions to the College Student Aid Commission, the Departments for the Blind, Cultural Affairs, Education, and the Board of Regents. This is an increase of \$11.5 million and no change in FTE positions compared to the estimated net FY 2004 appropriations. The Bill also appropriates \$2.3 million from the Healthy Iowans Tobacco Trust to the Department of Education and the Department for the Blind. Changes include:

- An increase of \$4.0 million for general aid to community colleges.
- An increase of \$2.2 million for the Student Achievement and Teacher Quality Program.
- An increase of \$1.8 million for the National Guard Loan Program.
- An increase of \$500,000 for a new program featuring competitive grants to be awarded to four school districts to assist in closing the achievement gap.
- An increase of \$400,000 for the Jobs for America's Graduates (JAG) Program.
- An increase of \$322,000 for the Iowa School for the Deaf and the Iowa Braille and Sight Saving School.
- An increase of \$142,000 for Iowa Public Television (IPTV) to fund the cost of operating existing digital transmitters. Funding of \$158,000 is also appropriated from unexpended funds in the FY 2004 Student Achievement and Teacher Quality Program appropriation.
- Eliminates the term "physically deformed" from the list of conditions under which abortions may be performed on patients served by the Indigent Patient Care Program.
- Requires the Department of Education to report on the feasibility of establishing at least one Statewide Teacher Intern Preparation Program and to seek federal funding.
- Allows for the extension of the local sales and service tax for school infrastructure under certain conditions.



- Increases the Board of Educational Examiners fees, effective September 2004 and authorizes the Board to retain 70.0% of the additional revenue. The remaining 30.0%, estimated to be \$65,000 in FY 2005, will benefit the General Fund.

Division V

Health and Human Services Appropriations—The Bill appropriates \$778.7 million from the General Fund and 6,655.6 FTE positions from various funds to the Departments of Elder Affairs, Public Health, and Human Services, the Commission of Veteran Affairs, and the Iowa Veterans Home. This is an increase of \$28.2 million and 103.7 FTE positions compared to the estimated net FY 2004 appropriations. Changes include:

- Adds 7.4 FTE positions to Public Protection in the Department of Public Health for additional investigators for the Board of Pharmacy Examiners.
- Permits the Board of Pharmacy Examiners to increase licensure fees in FY 2005 and to retain 90.0% of the increase for Board purposes, with the remaining 10.0% deposited into the General Fund. The estimated increase in revenue is \$816,000 for FY 2005, with \$735,000 (90.0%) retained by the Board and \$82,000 (10.0%) deposited into the General Fund.
- Eliminates the cap on FTE positions for the Sexual Predator Commitment Program.
- Makes various requirements regarding the employment of an Administrator for the Division of Tobacco Prevention and Control within the Department of Public Health, and requires the Department of Public Health and the DHS to implement a Statewide healthy choices plan.
- Eliminates a reason for which Medical Assistance (Medicaid) Program funds may be expended for an abortion.
- Requires the DHS to utilize disease management programs within the Medical Assistance (Medicaid) Program.
- Limits county payments for shelter care costs at the FY 2004 Statewide average of \$130.00 per child per day.
- Places certain limitations on adoption subsidy and related child care expenditures. Requests an Interim Study Committee regarding the Adoption Subsidy Program under the DHS.
- Requires a hospital receiving Disproportionate Share reimbursement to participate in a disease management program.
- Includes an estimated reversion of \$26.0 million from the University of Iowa Hospital and Clinics for FY 2005 if an increase in the Medicaid reimbursement is approved by the federal government. The Medicaid reimbursement increase offsets the reversion. The DHS budget included an increase of \$9.4 million in FY 2005 for the State Medicaid reimbursement match. Estimated net savings to the State General Fund for FY 2005 is \$16.4 million.



Other Appropriations

Other Funds appropriated in the Health and Human Services Division include:

- \$148.4 million in Temporary Assistance to Needy Families (TANF) funds to the Department of Human Services. This is an increase of \$1.7 million compared to the estimated net FY 2004 appropriation.

- \$37.5 million from the Hospital Trust Fund for the Medical Assistance (Medicaid) Program. This is an increase of \$8.5 million compared to the estimated net FY 2004 appropriation.

Division VI



Division VII

Senior Living Trust Fund—\$162.6 million from the Senior Living Trust Fund to the Departments of Commerce, Elder Affairs, Human Services, and Inspections and Appeals. This is an increase of \$965,000 compared to the estimated net FY 2004 appropriations.

Mental Health Allowed Growth—The Bill increases the appropriation to the FY 2006 Mental Health Allowed Growth by \$4.8 million compared to the enacted FY 2005 Allowed Growth appropriation.

Division VIII

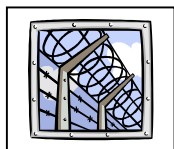
Judicial Branch Appropriations—The Bill appropriates a total of \$119.9 million from the General Fund to the Judicial Branch. This maintains the current level of General Fund support. Judicial Branch FTE positions are not appropriated in the Bill; however, there are 1,922.9 FTE positions, which maintains the current level of FTE positions.

Division IX



Justice System Appropriations—The Bill appropriates a total of \$393.5 million from the General Fund and 5,880.4 FTE positions to the Justice System. This is an increase of \$10.3 million and 67.2 FTE positions compared to the estimated net FY 2004 General Fund appropriation. Changes include:

- Department of Corrections (DOC)—Appropriates a total of \$271.0 million from the General Fund and 4,106.8 FTE positions, an increase of \$5.7 million and 24.7 FTE positions compared to the estimated net FY 2004 appropriation. Changes include:
 - An increase of \$1.1 million to fund increased costs of utilities in the Institutions and Community-Based Corrections (CBC) District Departments.
 - An increase of \$1.3 million to fund increased costs and increased usage of pharmaceuticals.
 - An increase of \$250,000 to conduct Hepatitis C testing on all new admissions at the Iowa Medical Classification Center at Oakdale.
 - An increase of \$2.2 million and 42.9 FTE positions to annualize operating costs for the 225-bed lodge at the Clarinda Correctional Facility.
 - An increase of \$901,000 to fund 19.0 FTE positions currently authorized Parole/Probation Officers in CBC District Departments.
 - Permits the DOC to retain up to 50.0% of the receipts generated by new private sector jobs for inmates, after certain deductions are made. The funds will be used for staff supervision costs. It is estimated this provision will generate approximately \$162,000 annually beginning in FY 2005. Of this amount, \$81,000 will be deposited into the General Fund and the DOC will retain \$81,000.
- Board of Parole—An increase of \$50,000 and no change in FTE positions compared to the estimated net FY 2004 appropriation. Changes include:
 - Adds funds for staff salaries and Board per diem.
 - Restores the FY 2004 across-the-board reduction.



- Permits the Office of the Attorney General to be reimbursed up to \$50,000 annually from the Second Injury Fund, beginning in FY 2004.
- Creates an incentive program for county attorneys to collect certain delinquent fines, penalties, court costs, fees, surcharges, and restitution for court-appointed counsel. The incentive program is not available until \$1.2 million of these delinquent fines are deposited into the State General Fund.
- Defines indigence for the purpose of appointing counsel at 100.0% of the United States poverty level, rather than 125.0%.
- Permits certain community colleges to use the Iowa Communications Network for Homeland Security First Responder testing.
- Eliminates statutory language regarding the State Public Defender's coordination of services with the Iowa Court System.
- Department of Public Safety: An increase of \$5.0 million and 11.0 FTE positions for the Department of Public Safety. Significant changes include:



- An increase of \$4.4 million for the Iowa State Patrol.
- A decrease of \$1.3 million for merging the Post 16 budget into the Iowa State Patrol budget.
- An increase of \$961,000 for the Division of Criminal Investigation.
- An increase of \$340,000 for the State Fire Marshal's Office.
- An increase of \$218,000 for the Division of Narcotics Enforcement.
- An increase of \$215,000 for Administration.
- An increase of \$105,000 for Sick Leave Payout.
- Transfers funds from the State Motor Pool Vehicle Depreciation Account to the Department of Public Safety Vehicle Depreciation Account on a monthly basis.
- The E911 surcharge was increased from 50 to 65 cents per wireless phone subscriber. The estimated revenue generated per quarter is \$2.5 million and \$10.1 million per year. The revenue will be used for the following:
 - E911 Administrator.
 - Wireless carriers (up to 21.0%).
 - Wireline transport costs.
 - Automated location information costs.
 - Debt Retirement (\$500,000 per quarter until January 1, 2006).
 - Money to the Public Safety Answering Points System (PSAPS).
 - Remaining funds to carryover operating surplus fund to be used for future innovations and PSAPS improvements

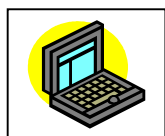


Division X

Standing Appropriations—The Bill appropriates \$2.132 billion from the General Fund, a decrease of \$74.4 million compared to the estimated net FY 2004 Standing Appropriations. Significant changes include:



- General Fund FY 2005 Standing Unlimited Appropriation to the State Appeal Board for costs associated with the streamlining and improving of the State Appeal Board Process.
- Requires State agencies to revert salary funds when positions are vacant.
- Requires unencumbered and unobligated funds in the Reinvention Initiative Fund to carry forward at the end of FY 2005 for payments to the Public Strategies Group (PSG).
- Transfers, on a monthly basis, funds in the Vehicle Depreciation Account related to the State Motor Pool to the Vehicle Depreciation Account for the benefit of the Department of Public Safety to be utilized by the Iowa State Patrol. A total of \$475,000 is to be transferred.
- Allows the appropriation for the Military Pay Differential in FY 2003 to carry forward through FY 2005 and to be used for military pay differential and also for a Home Ownership Assistance Program for eligible members of the National Guard and reserves of the armed forces of the United States and members' immediate families.
- Adds two members, who are veterans, to the Commission of Veterans Affairs.
- Exempts the Iowa Veterans Home from admission reporting requirements for nursing facilities.
- Requires the Department of Public Health to establish a Mobile Dental Delivery System using federal funds.
- Requires the Department of Public Health to establish a Board of Interpreters for the Hearing Impaired and specifies licensure requirements and effective dates for operations.



- Creates the Iowa Learning Technology Initiative, including an 18-member commission and a fund. The initiative includes a four-year pilot project, involving a public-private partnership with a private vendor, to provide a wireless laptop computer to each student and teacher in participating schools. Implementation of the pilot project is contingent upon the receipt or pledge of funds to the Initiative.
- Allows for the extension of the local sales and services tax for school infrastructure for up to an additional ten years. School districts that approved a local sales and services tax for school infrastructure prior to April 1, 2003, may opt to receive their pro rata share of the school infrastructure local option sales tax revenues even if that share exceeds the guaranteed school infrastructure amount, which serves as the maximum share for schools approving the school infrastructure local option sales tax after April 1, 2003. The maximum any school district will be able to receive in the extended periods is the guaranteed school infrastructure amount.
- Eliminates the 20.0% limit and permits the Local Government Innovation Fund Committee to award forgivable loans or grants up to the appropriated amount of \$975,000 and permits unencumbered and unobligated funds to carry forward at the end of FY 2005.
- Requires the Board of Regents to report regarding the impact of unfilled vacant FTE positions.



- Permits a school district to increase participation in the Instruction Support Program if the school passed the resolution before April 15, 2004, and it receives

voter approval or no petition to overturn is filed. Funding for the increase comes from property tax through Modified Allowable Growth.

- Increases the fees for the initial issuance of special natural resources license plates (Resource Enhancement and Protection plates) from \$35.00 to \$45.00, and increases renewal fees for the plates from \$10.00 to \$25.00.
- Extends the sunset and the \$29.3 million General Fund appropriation for the Early Intervention Block Grant Program until the end of FY 2005.
- Appropriates the following from the Cash Reserve Fund:
 - \$102.9 million for the Homestead Tax Credit.
 - \$19.5 million for the Elderly and Disabled Property Tax Credit.
 - \$34.6 million for the Agricultural Land Tax Credit.
 - \$2.6 million for the Military Service Tax Credit.
- The following are related to collective bargaining changes:
 - Specifies the pay adjustments for State employees.
 - Exempts specified groups from the pay adjustments.
 - Allows members of the Department of Public Safety that are not covered by collective bargaining to receive the same per diem allowance for meals as officers covered by collective bargaining.
- Appropriates \$3.0 million from the Road Use Tax Fund and \$12.0 million from the Primary Road Fund to the Salary Adjustment Fund, and provides supplemental expenditure authorization from other funds to be used for salary adjustments.
- Eliminates the FY 2005 General Fund appropriation of \$29.8 million to the Endowment for Iowa's Health Account.
- Authorizes the Board of Regents to issue \$120.0 million in Academic Revenue Bonds for capital improvements.
- Requires the State Board of Education, Area Educations Associations (AEAs), and individual school boards to submit data on salary contracts and group health insurance plans negotiated through collective bargaining to the Department of Education and specified members of the Education Standing and Education Appropriations Committees.



Infrastructure

Infrastructure Bill—Appropriates a total of \$169.6 million for FY 2005 for a variety of programs and projects. The following table summarizes the appropriations:

Infrastructure Appropriations	
Fund Appropriations	FY 2005
Rebuild Iowa Infrastructure Fund (RIIF)	
Department of Administrative Services	\$ 17,594,000
Department for the Blind	67,000
Board of Regents	1,859,000
Department of Corrections	3,333,000
Department of Cultural Affairs	600,000
Department of Economic Development	6,250,000
Department of Education	11,631,000
Department of Human Services	250,000
Iowa State Fair Authority	250,000
Department of Natural Resources	500,000
Department of Public Defense	5,266,000
Department of Public Safety	2,800,000
Department of Transportation	2,181,000
Office of Treasurer of State	13,060,000
Veterans Affairs	1,000,000
Total Rebuild Iowa Infrastructure Fund	\$ 66,641,000
Environment First Fund	
Department of Agriculture and Land Stewardship	\$ 13,950,000
Department of Economic Development	500,000
Department of Natural Resources	20,550,000
Total Environment First Fund	\$ 35,000,000
Tobacco Settlement Trust Fund	
Division of Administrative Services	\$ 9,549,000
Board of Regents Tuition Replacement	25,841,000
Debt Service	18,453,000
Department of Corrections	11,700,000
Lewis and Clark Rural Water	2,450,000
Total Tobacco Settlement Trust Fund	\$ 67,993,000
Total Senate File 2298 Infrastructure	\$ 169,634,000

Allowable Growth



The following summarizes the changes made to the allowable growth rate:

- Reduces Area Education Agencies (AEA) funding in FY 2005 by an additional \$11.8 million, which equals the FY 2004 reductions. Fiscal Year 2006 does not make the additional reductions for the AEAs.
- Sets the FY 2006 allowable growth rate at 4.0%. This will increase the State cost per pupil by \$190 compared to the FY 2005 amount. The FY 2006 State cost per pupil will be \$4,931. A 4.0% allowable growth rate for FY 2006 would provide for the following:
 - State Aid would total \$1,985.8 million, an increase of \$104.6 million (5.6%) compared to FY 2005.
 - Foundation Property Tax would total \$1,025.8 million, an increase of \$6.2 million (0.6%) compared to FY 2005.

- The budget guarantee would total \$18.0 million (this amount is included in the total Foundation Property Tax amount), and 180 school districts would be eligible to receive the budget guarantee.

Bill Summary

NOBA

The Notes on Bills and Amendments (NOBA) for the House Appropriations Committee Amendment for SF 2298 is available on the Legislative Services Agency (LSA) web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Debra Kozel (Ext. 16767)

SUMMARY OF WAYS & MEANS BILLS – 2004 LEGISLATIVE SESSION

Ways & Means Bills

The General Assembly passed the following significant Ways and Means Bills during the 2004 Legislative Session:

Residential Utilities

Senate File 2026 (2004 Residential Utility Tax Phase-Out Bill) reenacts the phase-out of Iowa's sales/use tax on residential energy. During 2003, there were two Session law tax changes and a Governor's item veto that resulted in the elimination of the phase-out and a return to the 5.0% State sales tax, beginning July 1, 2004. The Bill restores the rate to the former schedule. The tax rate will be reduced to 1.0% beginning January 1, 2005, and 0.0% beginning January 1, 2006. The fiscal impact includes:

- Reduces General Fund revenues by \$63.4 million in FY 2005, \$82.7 million for FY 2006, and \$93.2 million for FY 2007, and subsequent fiscal years.
- Dedicating the 1.0% sales tax on residential utility sales after January 1, 2005, will have the additional impact of reducing FY 2005 General Fund receipts by \$9.1 million in FY 2005 and \$8.9 million in FY 2006. There would be no General Fund fiscal impact after FY 2006.
- Iowa law provides that any growth in sales/use tax above 2.0% in a year is dedicated to the Grow Iowa Values Fund. Therefore, a portion of the impact will likely fall on the Grow Iowa Values Fund.
- The 1.0% tax on residential utilities will provide funding for the Alternative Energy Incentive Fund created in the Bill. The tax is projected to raise \$9.1 million in FY 2005 and \$18.0 million per year in future fiscal years.

College Savings Iowa

House File 2553 (2004 College Savings Iowa Bill) makes technical and substantive changes to the Iowa Educational Savings Plan Trust that will marginally increase participation in the tax-deductible program. The changes are estimated to reduce General Fund income tax revenue by \$130,000 in FY 2005 and \$175,000 in FY 2006.

Foundry Mold Building

Senate File 2296 (2004 Revenue Policy Bill) expanded the foundry sales/use tax exemptions enacted in House File 654 (2003 Foundry Machinery Tax Exemption Act). The expanded exemption is projected to reduce General Fund revenues by \$200,000 per year beginning in FY 2005.

Environmental Testing

Senate File 2121 (2004 Environmental Testing Exemption Bill) exempts environmental testing services from State sales/use tax. The exemption is projected to reduce General Fund revenues by \$500,000 per year beginning in FY 2005.

New Jobs and Income



Senate File 2290 (2004 New Jobs and Income Program Expansion Bill) modifies economic development incentive requirements under the New Jobs and Income, New Capital Investment, and Enterprise Zone Programs. The Bill allows rents charged by a third-party developer to be included as a capital investment when calculating eligibility for incentive benefits. The exemption is projected to reduce General Fund revenues by \$1.0 million in FY 2005 and \$1.4 million in FY 2006.

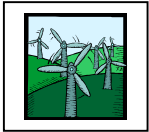
Private School Tuition

Senate File 2295 (2004 Private School Tuition Tax Credit Bill) creates an income tax credit for contributions to a private School Tuition Organization. The tax credit is equal to 75.0% of the amount contributed. The amount of the contribution is capped at \$700 for a single filer and \$800 for a married return. The School Tuition Organization is required to use the donated funds for scholarships to attend private elementary and secondary schools in Iowa. The Bill is projected to reduce General Fund revenues by \$3.6 million in FY 2006 and \$7.9 million in FY 2007.

Independent 529

Senate File 2303 (2004 Independent College Savings Plan Bill) creates an income tax credit for contributions to qualified private college savings plans. The proposal is similar to the Iowa College Savings Plan administered by the State Treasurer. The tax credit is projected to reduce General Fund revenues by \$255,000 in FY 2005 and subsequent fiscal years.

Wind Energy



Senate 2298 (FY 2005 Omnibus Appropriation Bill) creates a production tax credit for facilities generating wind energy in Iowa. The tax credit is equal to \$0.01 per kilowatt-hour of electricity sold to an unrelated person during a ten-year period. The impact on General Fund revenues depends on the number and size of facilities constructed during the three-year period allowed under the Bill. If 900 megawatts of wind generation capacity are constructed during the period, the projected net General Fund revenue reduction over 16 fiscal years is \$28.2 million.

2004 Legislation with Significant Revenue Impact

State General Fund

Bill	Change	FY 2004	FY 2005	FY 2006
SF2026	Restore Utility Tax Phase-out		\$ - 63.4	\$ - 82.1
SF2295	Private School Tuition		0.0	- 3.6
SF2290	NJIP Changes (Wells)		- 1.0	- 1.4
SF2296	Revenue Policy Bill-Mold Building		- 0.2	- 0.2
SF2296	Revenue Policy Bill-Discounting		0.0	- 2.1
SF2121	Environmental Testing		- 0.5	- 0.5
SF2303	Independent 529		- 0.3	- 0.3
HF2553	College Savings Iowa Expanded		- 0.1	- 0.2
HF2561	Jobs Corp Tax Credits	\$ - 0.1	- 0.2	- 0.2
HF2568	Comp. Health Association		2.4	0.5
SF2298	Professional Licensing		- 0.1	- 0.1
SF2298	Innovations Fund		1.2	1.2
SF2298	Inmate Employment		0.1	0.1
HF2572	Clerk of Court Fees		0.3	0.3
SF2298	Workforce Fees		- 0.2	- 0.2
HF2447	Boiler & Elevator fees to DWD		0.0	- 1.0
HF2302	Admission Fee Revenue Reduced		- 0.2	- 0.2
HF2302	Lottery \$ to Gambler's Treatment		- 0.3	- 0.3
HF2562	Electrical/Amusement Devices		0.0	0.5
SF2298	Board of Ed Examiner Fees		0.1	0.1
SF2149	Raffles Impact on Lottery sales		- 1.2	- 1.2
SF2298	Pharmacy Exam Fees		0.1	0.1
Total General Fund		\$ - 0.1	\$ - 63.5	\$ - 90.8

Other Funds and Appropriations

Bill	Change	FY 2004	FY 2005	FY 2006
SF2298	Innovations Fund		\$ - 1.2	\$ - 1.2
SF2289	Security Interest Filings		0.8	0.8
SF2298	Workforce Fees		0.2	0.2
HF2447	Boiler & Elevator fees to DWD		0.0	1.0
SF 297	Snowmobile & ATV fees		0.0	0.4
HF2433	Road Use Fund Revenue to Counties		- 0.9	- 0.9
SF2298	REAP Plates		0.4	0.7
HF2302	Lottery \$ to Gambler's Treatment		0.3	0.3
HF2302	Admission Fee Revenue Reduced		- 0.4	- 0.4
HF2562	Elct/Amusement Devices	\$ 0.5	0.5	0.0
SF2298	E911 Cell Phone Fee		2.0	2.0
HF2432	Landowner Deer Permits		- 0.4	- 0.4
TOTAL Non-General Fund		\$ 0.5	\$ 1.3	\$ 2.5
Total All Funds		\$ 0.4	\$ - 62.2	\$ - 88.3

More Information

Additional information is available from the LSA upon request or by accessing the LSA web site at: <http://staffweb.legis.state.ia.us/lfb>.

STAFF CONTACT: Jeff Robinson (Ext. 14614)

FINAL ACTION ON ASSAULTS ON CERTAIN OCCUPATIONS BILL – HF 250

Assaults on Occupations



Correctional Impact

The General Assembly passed HF 250 (Assaults on Certain Occupations Bill) on April 15. The Bill expands protected classes for peace officers, jailers, correctional staff, fire fighters, and health care providers to include members and employees of the Board of Parole and certain employees of the Department of Human Services (DHS). A person convicted of assaulting a member of a protected class is subject to enhanced penalties.

There is no significant correctional impact associated with adding employees and Board members of the Board of Parole as a protected class. During FY

2005, it is estimated that 23 convicted offenders will be sentenced to a higher penalty and during FY 2006, it is estimated that 47 convicted offenders will be sentenced to a higher penalty.

Fiscal Impact

The estimated fiscal impact of HF 250 to the General Fund is an increase in expenditures of \$31,000 during FY 2005 and \$64,000 in FY 2006. The fiscal impact on county jails is anticipated to be \$2,000 in FY 2005 and \$4,000 in FY 2006.

More Information

The Fiscal Note for HF 250 is available on the LSA web site at:
<http://www3.legis.state.ia.us/fiscalnotes/index.jsp>

STAFF CONTACT: Beth Lenstra (Ext. 16301)

FINAL ACTION ON PUBLIC PENSIONS BILL – HF 2262

Technical Changes



IPERS

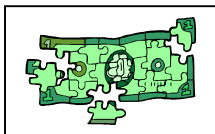
The General Assembly passed HF 2262 (Public Pensions Bill) on April 7. The Bill makes technical changes to public retirement systems, including the Public Safety Peace Officers' Retirement, Accident, and Disability System (PORS), the Iowa Public Employees' Retirement System (IPERS), and the Statewide Fire and Police Retirement System. The Bill makes substantive changes to the IPERS and the Iowa Judicial Retirement System.

The Bill also makes numerous changes in order to establish a separate class of IPERS membership for sheriffs and sheriffs' deputies apart from airport firefighters. Airport firefighters are placed in the Protection Occupation class.

Sheriff's Retirement

The Bill permits sheriffs and sheriffs' deputies who have at least 22 years of service to retire if they are at least: 54 years of age on or after July 1, 2004; 53 years of age on or after July 1, 2005; 52 years of age on or after July 1, 2006; 51 years of age on or after July 1, 2007; or, 50 years of age on or after July 1, 2008, instead of waiting to age 55.

Contribution Distribution



Health Care Professional

The Bill further provides for a change in the distribution of contributions between sheriffs and sheriffs' deputies (employers and employees). Each employer and employee will contribute 50.0% of the actuarially determined cost. Currently, the employer pays 60.0% and the employee contributes 40.0%.

The Bill reduces from four months to one month and the unit of time a licensed health care professional at a public hospital must leave covered employment in order to continue to receive a retirement benefit after returning to covered employment. The change is effective for retirements during FY 2005 and FY 2006. A study and report on Licensed Health Care Professionals - Bona Fide Retirement has been requested to determine the impact of the change.

Airport Firefighters



Placing the airport firefighters in the Protection Occupation class will result in the following contribution changes: The combined employer and employee rate will increase from 12.76% to 15.39% of covered wage beginning in FY 2005. The employer will pay 9.23%, an increase of 1.57%, or a total State increase of \$41,000 for all airport firefighters. The employees will pay 6.16%, an increase of 1.06%, or \$28,000 for all airport firefighter employees. The average employee will contribute an estimated additional \$500 beginning in FY 2005.

Sheriffs' Deputies

Changing the retirement age for sheriffs and sheriffs' deputies and the distribution of the contributions between employers and employees will result in the following contribution changes: The combined employer and employee rate will increase from 12.76% to 16.83% of covered wage by the completion of the phase-in for FY 2009. The employer will pay 8.415%, an increase of 0.755% or \$652,000, and the employees will pay 8.415%, an increase of 3.315% or \$2.9 million, by the completion of the phase-in for FY 2009. The average employee will contribute an estimated additional \$1,800 by the completion of the phase-in for FY 2009. Lower paid employees will pay less and higher paid employees will pay more. The employers will contribute an additional average of \$400 annually for each employee by the completion of the phase-in for FY 2009.

Licensed Health Care**Health Care Study**

The fiscal impact of the change for licensed health care professionals on employers and employees cannot be determined without knowing the size of the group, the covered payroll, and which employees would take advantage of the program. A study of this group was requested in the Bill.

The study and report on Licensed Health Care Professionals - Bona Fide Retirement, including outside consultants, will cost \$16,000 in FY 2004, \$5,000 in FY 2005, and \$4,000 in FY 2006, for a total cost of \$25,000.

Judicial Retirement

The Bill reduces the vesting requirement from six to four years for judges that have completed four years of service at the time the Bill is enacted. When a judge becomes vested, the judge is eligible to obtain a retirement annuity rather than the return of the judge's contribution. While the number of judges that will retire under the provisions of this Bill is unknown, it is not anticipated to have a significant fiscal impact on the System.

More Information

The Fiscal Note for HF 2262 is available on the LSA web site at:
<http://www3.legis.state.ia.us/fiscalnotes/index.jsp>

STAFF CONTACT: Ron Robinson (Ext. 16256)

FINAL ACTION ON GAMBLING BILL – HF 2302**Gambling Bill**

The General Assembly passed HF 2302 (Gambling Bill) on April 19. The significant differences between the Bill and current law include:

- Changes the gambling tax for racetrack casinos and excursion gambling boats. Establishes a graduated tax on racetrack casinos of 22.0% on those below \$100.0 million in adjusted gross revenues and 24.0% on those above \$100.0 million. The Bluffs Run Casino will be taxed at 24.0% only if the Casino table games are operated; otherwise, the Casino will be taxed at 22.0%.
- Specifies a one-time payment of a gaming receipts tax, retroactive to July 1, 2002, of 22.0% of adjusted gross revenues from racetracks with adjusted gross revenues of less than \$100.0 million and 24.0% for racetracks with adjusted gross revenues over \$100.0 million.
- Upon issuance of a table gaming license, racetracks with adjusted gross revenues below \$100.0 million will pay a \$3.0 million license fee for adding table games, and a track with adjusted gross revenues above \$100.0 million will pay a license fee of \$10.0 million. The license fee may be used as a tax credit on future taxes owed to the State, up to 20.0% per year over a five-year period beginning in FY 2009.



Fiscal Impact

- Provides for a tax rate of 22.0% for excursion gambling boats.
- Allows the conversion of an excursion gambling boat to a barge.
- Maintains the tax rate of 5.0% on the first \$1.0 million and 10.0% on the next \$2.0 million of adjusted gross revenues.
- Establishes a new allocation of 0.5% from gaming tax receipts for a Community Endowment Fund. The Fund will disburse monies to counties where no gaming license has been issued.
- Increases the contribution from 0.3% to 0.5% of adjusted gross receipts from racetracks and boats to the Gamblers Treatment Fund.
- Increases the contribution from 0.3% to 0.5% of gross lottery revenue to the Gamblers Treatment Fund.

The fiscal impact of HF 2302 will result in the following significant changes in receipts:

- An estimated \$23.6 million from a one-time, retroactive Gaming Receipts Tax on the adjusted gross revenues of the racetracks for FY 2003 and FY 2004 to the Rebuild Iowa Infrastructure Fund (RIIF). This will be paid by June 1, 2004.
- An estimated \$23.0 million in license fees for table games at the racetrack in FY 2005. These fees will be allowed to be used as a tax credit of 20.0% each year for five years beginning in FY 2009. These will be purchased by June 1, 2005.
- The new tax rates will generate estimated net State Gaming Tax receipts of \$201.8 million in FY 2005 and \$211.7 million in FY 2006.
- An estimated \$15.0 million for the RIIF in FY 2005 and FY 2006 from a RIIF Assessment of 2.152% of adjusted gross revenues on boats. The Assessment can be taken as a tax credit of 20.0% for five years beginning in FY 2010.
- Changing from an admissions tax to a regulatory fee for regulation at the racetrack casinos will result in a receipts reduction of \$200,000 to the General Fund and \$400,000 to the Rebuild Iowa Infrastructure Fund in FY 2005.
- Increases the contribution from 0.3% to 0.5% of the gross lottery revenue deposited into the Gambler's Treatment Fund, resulting in an estimated \$349,000 increase for the Fund and an equal reduction to the General Fund.



More Information

The fiscal note for HF 2302 is available on the LSA web site at:
<http://staffweb.legis.state.ia.us/lfb/fiscalnotes/index.jsp>.

STAFF CONTACT: Douglas Wulf (Ext. 13250)

GOVERNOR SIGNS THEFT ACT – HF 2399

Theft Act Signed



The Governor signed HF 2399 (Theft Act) on April 16. The Act provides that if property is stolen from different locations by two or more acts within a 30-day time period and the thefts are attributable to a person or group of persons acting together, these acts may be considered a single theft and the value of the thefts may be the total value of the property stolen.

Correctional Impact

There is a potential for convictions to be enhanced; however, there is no readily available information to predict the increased number of enhanced convictions under the Act.

Fiscal Impact

The State's cost for one conviction for the enhanced penalty is as follows:

- From a simple to a serious misdemeanor conviction the range is \$86 to \$4,700.
- From a simple to an aggravated misdemeanor conviction, the range is \$1,100 to \$4,700.
- From a simple misdemeanor to a Class D felony conviction, the range is \$2,000 to \$7,700.
- From a serious to an aggravated misdemeanor conviction, the cost is \$1,000.
- From a serious misdemeanor to a Class D felony conviction, the range is \$1,900 to \$3,000.
- From an aggravated misdemeanor to a Class D felony conviction, the range is \$900 to \$3,000.

**More Information**

The fiscal note for HF 2399 is available on the LSA web site at:
<http://www3.legis.state.ia.us/fiscalnotes/index.jsp>.

STAFF CONTACT: Beth Lenstra (Ext. 16301)

GOVERNOR SIGNS UNUSED PROPERTY MARKET ACT – HF 2493

Governor Signs

The Governor signed HF 2493 (Unused Property Market Act) on April 8. The Act regulates sales activities at unused property market events. Violations are punishable as a simple misdemeanor for a first offense, a serious misdemeanor for a second offense, and an aggravated misdemeanor for a third or subsequent offense. The Act creates new crimes and applies existing penalties to those crimes.

Correctional Impact

There is no readily available data with which to predict the number of convictions for new crimes under the Act.

More Information

The Fiscal Note for HF 2493 is available on the LSA web site at:
<http://www3.legis.state.ia.us/fiscalnotes/index.jsp>.

STAFF CONTACT: Beth Lenstra (Ext. 16301)

GOVERNOR SIGNS EARLY OUT III FOR STATE EMPLOYEES ACT– HF 2497

Early Out**Qualifications**

The Governor signed HF 2497 (Early Out III For State Employees Act) on April 2. The Act provides an incentive to Legislative and Executive Branch employees to end State employment by paying the employee up to the lesser of 75.0% of the employee's regular salary or an amount equal to 75.0% of the value of the employee's accumulated sick leave.

Employees whose years of service and age combine to equal or exceed 75 that submit an application and agree to sever employment and not return to

permanent part-time or full-time employment with the State, are eligible to participate. The employee must separate from State employment on or after July 2, and no later than August 12, 2004.

Sick & Vacation Leave

The employee will be paid the sick leave amount and their accumulated vacation pay over a five-year period beginning in FY 2005 and ending in FY 2009.

Insurance Coverage

The employee will also be eligible to continue family group insurance coverage through purchase in the same manner as a retired employee as provided in Section 509A.13, Code of Iowa, until reaching age 65.

Potential Participants

Currently, there are approximately 5,800 employees, excluding the Regent's Institutions, Judicial Branch, and the Legislature that satisfy the rule of 75 under the Iowa Public Employees' Retirement System (IPERS). Employees' age 55 or older with 20 or more years of service, who have 400 hours or more of banked sick leave are the most likely participants. There are approximately 1,900 most likely eligible participants, whose average FY 2004 salary and benefit cost is \$68,000.

Fiscal Impact



House File 2497 is expected to have a cost avoidance of approximately \$5.4 million in FY 2005, \$6.6 million annually for FY 2006 through FY 2008, \$7.7 million in FY 2009, or \$32.8 million over five years from all funding sources. The General Fund share would be approximately \$2.7 million in FY 2005, \$3.1 million annually for FY 2006 through FY 2008, \$3.4 million in FY 2009, or \$15.4 million over five years.

More Information

The Fiscal Note for HF 2497 is available on the LSA web site at:
<http://www3.legis.state.ia.us/fiscalnotes/index.jsp>

STAFF CONTACT: Ron Robinson (Ext. 16256)

**FINAL ACTION ON PRESCRIPTION DRUG ASSISTANCE
PROGRAM BILL – HF 2554**

Prescription Drug Program



The General Assembly passed HF 2554 (Prescription Drug Assistance Program Bill) on April 13. The Bill requires the Insurance Commissioner to establish and administer a Prescription Drug Assistance Program designed to improve access to medically necessary prescription drugs and provide assistance for accessing manufacturer prescription drug programs.

Required Report

The Insurance Commissioner is required to submit an annual report to the Governor and the General Assembly before December 15 regarding any recommendations for the improvement of the Program and an analysis of the Program's effectiveness.

Fiscal Impact

It is estimated that the Program would require an increase of \$250,000 and 4.0 FTE positions for the Division compared to estimated net FY 2004, and the Division is estimating \$250,000 in federal funding may be received.

Contingent Appropriation

The Bill makes a contingent appropriation of \$250,000 from the Senior Living Trust Fund to the Department of Commerce, Insurance Division, for the period October 1, 2004, through June 30, 2005, for establishment of the Program, in the event federal funding is not provided by October 1, 2004.

Bill Summary

The Notes on Bills and Amendments (NOBA) for HF 2554 is available on the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Ron Robinson (Ext. 16256)

GOVERNOR VETOES HEALTH EFFECTS REGULATION BILL – HF 2523**Governor Veto**

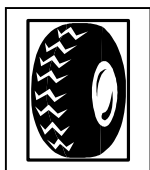
The Governor vetoed HF 2523 (Health Effects Regulation Bill) on April 13 and provided the following reasons for vetoing the Bill:

- The Minimal Risk Levels established in the Bill fail to adequately protect the health of Iowans.
- The health levels in the Bill for hydrogen sulfide and ammonia are many times less protective of health than those imposed in surrounding states where livestock agriculture continues to thrive.
- The Bill would relinquish authority for establishing and amending ambient air quality standards to the federal government.

More Information

A copy of the Veto Message is available on the following web site:
http://www.governor.state.ia.us/legislation/2004/veto/04_13_04_veto_HF2523.html

STAFF CONTACT: Debra Kozel (Ext. 16767)

FINAL ACTION ON WASTE TIRE MANAGEMENT FUND BILL – HF 2549**Waste Tire Bill**

The General Assembly passed HF 2549 (Waste Tire Management Fund Bill) on April 14. The Bill changes the allocation of funds appropriated from the Waste Tire Management Fund as follows:

- 30.0% to fund 2.5 FTE positions in the Department of Natural Resources.
- 10.0% for an educational program on waste tire disposal and related health and environmental issues.
- 30.0% for waste tire market development initiatives.
- 30.0% for waste tire stockpile abatement projects that require landowner cost-share funding.

Fiscal Impact

The Fund is expected to have receipts of approximately \$1.0 million in FY 2005.

Bill Summary

The Notes on Bills and Amendments (NOBA) for HF 2549 is available on the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Debra Kozel (Ext. 16767)

FINAL ACTION ON PUBLIC HEALTH OMNIBUS BILL – HF 2555**Public Health**

The General Assembly passed HF 2555 (Public Health Omnibus Bill) on April 19. The Bill provides for the following:

- Establishes a Gifts and Grants Fund, separate from the State General Fund, for the deposit of gift or grant moneys obtained by the Department of Public Health

from any source, including the federal government. The funds are appropriated to the Department and will remain in the Fund at the end of each fiscal year for expenditure in subsequent fiscal years.

- Provides for various technical and substantive changes to programs under the Department of Public Health.
- Establishes Section 156.16, Code of Iowa, which permits the Board of Mortuary Science Examiners to investigate the unlicensed practice of funeral directors and funeral and cremation establishments and to impose a civil penalty not to exceed \$1,000 for unlicensed activities related to Mortuary Science. Civil penalties imposed and collected will be deposited into the General Fund.

Fiscal Impact



The amount of gift and grant funds that will be received and available for use by the Department is unknown. The number of target housing or child-occupied facility properties constructed prior to 1978 that will be registered is also unknown; therefore, the amount of fees that will be collected and retained by the Department cannot be estimated. The estimated cost to the Department to provide the registry information via the Internet is \$200 per year.

Civil Penalties

The amount of civil penalties that will be imposed and collected for unlicensed activities related to Mortuary Science and deposited into the General Fund is unknown; however, it is not expected to be significant. In FY 2003, there were no convictions of individuals for practicing unlicensed Mortuary Science.

Bill Summary

The Notes on Bills and Amendments (NOBA) for HF 2555 is available on the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Lisa Burk (Ext. 17942)

FINAL ACTION ON JOB TRAINING AND RETRAINING, JOB CORPS BILL – HF 2561

Job Training

The General Assembly passed HF 2561 (Job Training and Retraining, Job Corps Bill) on April 14. The Bill creates a Job Corps Center New Jobs Tax Credit and allows Iowa employers who hire a graduate of an Iowa Job Corps Center for a full-time position within six months of graduation to claim a tax credit of up to \$1,182 per graduate for the first 12 months the graduate is employed.

Tax Credits



The Bill also earmarks tax credits for graduates who enroll in an Iowa community college within six months of graduation from an Iowa Job Corps Center. The tax credits are earmarked for up to three years from the date the graduate enrolls in community college. The credit is awarded to an Iowa employer once the graduate is employed in a full-time position and applies to the first 12 months of the graduate's employment. The tax credit may be used against personal and corporate income tax liability. The Bill takes effect upon enactment and is retroactively applicable to tax years beginning on or after January 1, 2004.

Fiscal Impact

It is estimated that HF 2561 will reduce General Fund revenues by \$43,000 in FY 2004, \$213,000 in FY 2005, and \$170,000 in subsequent fiscal years.

More Information

The Fiscal Note for HF 2561 is available on the LSA web site at:
<http://www3.legis.state.ia.us/fiscalnotes/index.jsp>

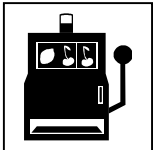
STAFF CONTACT: Russell Trimble (Ext. 14613)

FINAL ACTION ON ELECTRICAL AND MECHANICAL AMUSEMENT DEVICES BILL – HF 2562

Amusement Devices

The General Assembly passed HF 2562 (Electrical and Mechanical Amusement Devices Bill) on April 13. The Bill requires all machines, owners, distributors, manufacturers, and manufacturing representatives be registered, with required fees paid by the effective date of the Bill. The Bill specifies the following:

- All receipts collected during FY 2004 and FY 2005 from licenses and registrations are deposited into a special fund for use by the Departments of Inspections and Appeals and Public Safety for costs associated with regulation and enforcement. It is estimated that \$450,000 to \$650,000 in fees will be generated each year.
- Requires licensure and an annual fee of \$25.00 for all electrical and mechanical amusement devices. The Departments of Inspections and Appeals and Public Safety will deposit the fees into a special fund for administration and enforcement. It is estimated that \$250,000 to \$450,000 in fees will be generated each year. Receipts through April 8, 2004, totaled \$94,000.
- Requires an annual registration fee of \$2,500 for manufacturers, manufacturing representatives, and owners of devices having two or less devices. It is estimated that \$118,000 will be generated each year for the General Fund. Receipts and notices of ownership through April 8, 2004, totaled \$154,000. Owners are not required to be registered under current law.
- Requires an annual registration fee of \$5,000 for distributors. Receipts and notices of distributor status, which are expected to pay the fee, will generate \$183,000.
- Specifies that organizations exempt from paying federal income tax, having 12 members or more, and not having a self-perpetuating governing body, can have up to four amusement devices and not be required to pay the owner's fee. However, if a qualified organization owns more than four devices, the organization will be considered a distributor required to register as such and pay a \$5,000 fee.
- Requires prizes awarded be redeemed on the premises where the devices are located and only for merchandise sold in the normal course of business and not a cash prize.
- Requires the revocation of a registration required under the Bill if an individual awards a cash prize in violation of the prohibition. The revocation will be for 10 years and if the person has a Class A, B, C, or D liquor control license, the license or permit will be suspended for 14 days. Additionally, if the individual holds a Class B or C beer permit, both the permit and the individual's sales tax permit will be suspended for a period of 14 days.
- Specifies that an owner of a device that does not have a liquor control license or a beer permit as specified in the Bill cannot offer the devices for public use on or after July 1, 2005, but will be allowed to sell the devices to another licensee authorized for the devices.





More Information

- Requires the Departments of Inspections and Appeals and Public Safety to submit an interim report to the General Assembly by December 31, 2004, and a final written report by September 1, 2005, outlining revenues and expenses related to the implementation of the Bill. The reports are also required to be submitted to the Government Oversight Committee and the State Government Committees of both Chambers.

The Fiscal Note for HF 2562 is available on the LSA web site at:
<http://www3.legis.state.ia.us/fiscalnotes/index.jsp>

STAFF CONTACT: Douglas Wulf (Ext. 13250)

**FINAL ACTION ON COMPREHENSIVE HEALTH
ASSOCIATION COVERAGE BILL – HF 2568**

Association Members



The General Assembly passed HF 2568 (Comprehensive Health Association Coverage Bill) on April 13. The Bill authorizes the Board of Directors of the Iowa Comprehensive Health Insurance Association to designate insurers for purposes of Association membership. New insurer members are authorized to offset premium tax liability by the amount of their Association assessment in the same manner as current insurer members. The Bill also requires Association insurer members to utilize 20.0% of the premium tax offset for each of the five years following Association assessment. Currently, Association insurer members utilize 100.0% of the offset in the year following the assessment if the offset is less than 20.0% of the premium tax liability for that year.

Fiscal Impact

The Bill will have the following fiscal impact on General Fund revenues:

Calendar Year Assessment	Premium Tax Year Credit	Fiscal Year Impacted	Current Law Estimated Premium Tax Credit	Estimated Proposed Premium Tax Credit	Estimated General Fund Revenue Impact
2004	2005	2005	\$ 3,000,000	\$ 600,000	\$ 2,400,000
2005	2006	2006	1,400,000	880,000	520,000
2006	2007	2007	2,000,000	1,420,000	580,000
2007	2008	2008	2,000,000	2,540,000	- 540,000
2008	2009	2009	2,000,000	4,240,000	- 2,240,000
2009	2010	2010	2,000,000	5,940,000	- 3,940,000
2010	2011	2011	2,000,000	8,580,000	- 6,580,000

General Fund Revenue

General Fund revenue beyond FY 2011 will decrease further as the Association membership assessment increases and the Association insurer members reduce the premium tax liability by the amount of the assessment.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Ron Robinson (Ext. 16256)

**FINAL ACTION ON SCHEDULED FINES DISTRIBUTION BILL
– HF 2569**

County Surcharge



The General Assembly passed HF 2569 (Scheduled Fines Distribution Bill) on April 14, which imposes a \$5.00 county enforcement surcharge for citations issued by county sheriffs in addition to the fine and any other

surcharge currently assessed. The Bill is anticipated to generate the following increased county revenue:

- FY 2005 – \$298,000.
- FY 2006 -- \$304,000.
- FY 2007 through FY 2009 – \$306,000 annually.

Board of Supervisors

The Bill allows each county Board of Supervisors discretion in determining if the county will implement the surcharge. The revenue estimate is based on implementation of all 99 counties. The fiscal impact of the Bill is anticipated to be minimal.

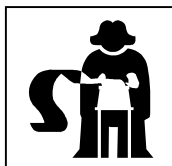
More Information

The Fiscal Note for HF 2569 is available on the LSA web site at:
<http://www3.legis.state.ia.us/fiscalnotes/index.jsp>.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

FINAL ACTION ON CLERK OF COURT DUTIES BILL – HF 2572

Filing Fee Increases



The General Assembly passed HF 2572 (Clerk of Court Duties Bill) on April 14. The Bill increases the fee from \$10.00 to \$20.00 on each change of title real estate certificate filed with the district court.

The Bill also creates a filing fee for criminal motions to show cause. The filing fee for contempts arising out of simple misdemeanors will be \$17.00 and for all other criminal cases, the fee will be \$30.00.

Fiscal Impact

House File 2572 will generate approximately \$287,000 in additional annual revenue to the General Fund.

More Information

The Fiscal Note for HF 2572 is available on the LSA web site at:
<http://www3.legis.state.ia.us/fiscalnotes/index.jsp>.

STAFF CONTACT: Jennifer Acton (Ext. 17846)

FINAL ACTION ON HEALTHY IOWANS TOBACCO TRUST BILL – HF 2577

Tobacco Trust Fund



The General Assembly passed HF 2577 (Healthy Iowans Tobacco Trust Bill) on April 20. The Bill appropriates \$63.9 million from the Healthy Iowans Tobacco Trust for FY 2005 for various programs. This is an increase of \$340,000 compared to the estimated net FY 2004 appropriations. The changes include:

- A decrease of \$400,000 for the Department of Public Health to eliminate the FY 2005 appropriation for a high school mentor-based substance abuse prevention program. The FY 2004 appropriation has not been expended and will be carried forward for no net reduction in funding.
- An increase of \$250,000 for the Department of Public Health for the Automated External Defibrillator Grant Program.
- An increase of \$26,000 for the Department of Public Health for the Center for Congenital and Inherited Disorders.

- An increase of \$274,000 for the Department of Human Services for the administration of health-related programs.
- An increase of \$60,000 for the Department of Corrections to implement a value-based Program at Mitchellville.
- An increase of \$130,000 for the Department for the Blind for the Newsline for the Blind Program.
- The Bill also transfers \$6.3 million from the Endowment for Iowa's Health Account to the Healthy Iowans Tobacco Trust. This is an increase of \$1.1 million compared to the FY 2004 transfer.

Bill Summary

The Notes on Bills and Amendments (NOBA) for HF 2577 is available on the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Jennifer Vermeer (Ext. 14611)

GOVERNOR SIGNS FIREFIGHTER DEATH BENEFITS ACT – SF 2044

Death Benefit

The Governor signed SF 2044 (Firefighters Death Benefits Act) on April 13, which changes the exclusion for deaths resulting from stress or strain. The Act permits the payment of a \$100,000 death benefit for emergency services providers that are not covered by the Public Safety Peace Officers' Retirement, Accident, and Disability System, the Iowa Public Employees' Retirement System (IPERS), or the Municipal Fire and Police Retirement System of Iowa, who die in the line of duty from a heart attack or stroke.

Emergency Providers



The Act provides that the heart attack or stroke must occur within 24 hours of engaging in duties as an emergency services provider, unless medical evidence shows that the death resulted from a cause other than from non-routine stressful or strenuous activity within the scope of the provider's duties.

More Information

The Fiscal Note for SF 2044 is available on the LSA web site at: <http://www3.legis.state.ia.us/fiscalnotes/index.jsp>

STAFF CONTACT: Ron Robinson (Ext. 16256)

GOVERNOR SIGNS CHARITABLE CASH RAFFLE PRIZES ACT – SF 2149

Governor Signs

The Governor signed SF 2149 (Charitable Cash Raffle Prizes Act) on April 12.

Prize Limit

The Act allows for charitable raffles with a top prize of up to \$200,000 and permits only one raffle per year to be conducted by a charitable organization.

Fiscal Impact



The raffles may provide competition for the sale of lottery game tickets for games that offer a top cash prize of \$100,000. The estimated fiscal impact may range from a reduction of \$1.0 to \$1.3 million in receipts to the General Fund each year. However, it is unknown how many of these raffles will be offered or the extent to which the raffles may directly compete for customers of lottery game tickets.

More Information

The Fiscal Note for SF 2149 is available on the LSA web site at:
<http://www3.legis.state.ia.us/fiscalnotes/index.jsp>

STAFF CONTACT: Douglas Wulf (Ext. 13250)

FINAL ACTION ON PUBLIC HEALTH DISASTER BILL – SF 2153**Public Disaster****Governor's Request**

The General Assembly passed SF 2153 (Public Health Disaster Bill) on April 14. The Bill permits the Department of Public Health, in conjunction with the Governor, to provide financial assistance to local governments from unencumbered funds appropriated to the Department, in the event of a public health emergency or disaster.

The Bill limits the amount the Governor may request be provided from the General Fund by the Executive Council to \$1.0 million. If funds are needed in excess of \$1.0 million, the Bill requires approval by the Legislative Council.

Bill Summary

The Notes on Bills and Amendments (NOBA) for SF 2153 is available on the LSA web site at: <http://www3.legis.state.ia.us/fiscalnotes/index.jsp>.

STAFF CONTACT: Lisa Burk (Ext. 17942)

GOVERNOR SIGNS ANIMAL SAFETY ACT – SF 2249**Governor Signs****Penalty Change**

The Governor signed SF 2249 (Animal Safety Act), which regulates contests involving animals, on April 9. The Act prohibits additional activities related to animal contests, including possession or ownership of an animal engaged or to be engaged in a contest event; buying or selling an animal used for that purpose; or possessing, owning, manufacturing, or transferring a contest device used to enhance fighting.

The Act enhances the existing penalty from a serious misdemeanor to a Class D felony for violations of the Chapter, except for spectators. A person who engages in animal fights as a spectator is guilty of an aggravated misdemeanor.

Fiscal Impact

The fiscal impact cannot be determined due to insufficient information, but it is not anticipated to be significant.

More Information

The Fiscal Note for SF 2249 is available on the LSA web site at:
<http://www3.legis.state.ia.us/fiscalnotes/index.jsp>

STAFF CONTACT: Beth Lenstra (Ext. 16301)

FINAL ACTION ON CRIMINAL SENTENCING PRACTICES AND PROCEDURES BILL – SF 2275**Parole Board**

The General Assembly passed SF 2275 (Criminal Sentencing Practices Bill) on April 16. The Bill permits the Board of Parole to consider certain offenders for parole, including those serving an "85.0%" sentence where, under current law, an offender must serve 85.0% of the sentence in the State prison system. Under current law, these offenders will be released from prison without parole. Offenders who receive parole under SF 2275 are required to serve the remainder of their term on parole.

Current Law

Under current law, an offender convicted of certain crimes after July 1, 2003, is eligible for parole after 70.0% of the maximum term has been served in the State prison system. An offender who was convicted before July 1, 2003, could have the sentence reopened by motion of the County Attorney, and if the sentence is reopened, the offender becomes eligible for parole after 70.0% of the maximum sentence is served in the State prison system. To date, no County Attorney has filed a motion to reopen a sentence. This option is repealed in SF 2275.

Average Stay

The average length of stay for certain offenders will decrease under SF 2275.

Released Offenders

The offenders released in FY 2005 will be placed on Intensive Supervision because their length of stay on parole will be short. Offenders released in future fiscal years will serve time in Work Release facilities and then transfer to intensive supervision.

Fiscal Impact



The estimated fiscal impact of SF 2275 to the General Fund is an increase in expenditures of \$115,000 during FY 2005, and an increase in expenditures of \$161,000 in FY 2006. The Board of Parole will require two additional staff, including a clerk and a statistical analyst. Additional Statewide Community-Based Corrections supervision staff will be required in future fiscal years, including 1.0 FTE position in FY 2005 and 2.2 FTE positions in FY 2006.

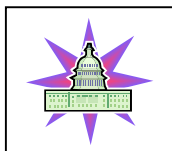
More Information

The Fiscal Note for SF 2275 is available on the LSA web site at:
<http://www3.legis.state.ia.us/fiscalnotes/index.jsp>

STAFF CONTACT: Beth Lenstra (Ext. 16301)

FINAL ACTION ON BLOCK GRANT BILL – SF 2288

Block Grant Bill



The General Assembly passed SF 2288 (Block Grant Bill) as amended on April 14. The Bill provides for the following:

- Authorizes the receipt and expenditure of federal funds totaling \$3.8 billion for FFY 2005. This is a decrease of \$28.8 million compared to estimated FFY 2004.
- Provides the mechanism for the State to receive \$162.7 million in federal block grant funds, including:
 - Substance Abuse: \$12.9 million.
 - Community Mental Health Services: \$3.7 million.
 - Maternal and Child Health Services: \$7.1 million.
 - Preventive Health and Health Services: \$1.5 million.
 - Drug Control and System Improvement: \$5.4 million.
 - Stop Violence Against Women: \$1.6 million.
 - Local Law Enforcement: \$150,000.
 - Community Services: \$7.0 million.
 - Community Development: \$31.0 million.



- Low-Income Home Energy Assistance Program (LIHEAP): \$32.8 million.
- Social Services: \$17.2 million.
- Child Care and Development: \$42.3 million.
- Appropriates anticipated federal categorical funds for various departments. The estimated amount to be received during FY 2005 is \$3.6 billion, with significant funding to:
 - Department of Agriculture and Land Stewardship: \$7.3 million.
 - Department for the Blind: \$8.1 million.
 - Iowa State Civil Rights Commission: \$1.1 million.
 - College Student Aid Commission: \$27.7 million.
 - Department of Corrections: \$98,000.
 - Department of Cultural Affairs: \$1.2 million.
 - Department of Economic Development: \$55.7 million.
 - Department of Education: \$394.5 million.
 - Department of Elder Affairs: \$18.3 million.
 - Governor's Office of Drug Control Policy: \$4.1 million.
 - Department of Human Rights: \$5.9 million.
 - Department of Human Services: \$1.8 billion.
 - Department of Inspections and Appeals: \$3.7 million.
 - Judicial Branch: \$1.0 million.
 - Department of Justice: \$7.0 million.
 - Department of Natural Resources: \$33.4 million.
 - Department of Public Defense: \$55.6 million.
 - Department of Public Health: \$82.6 million.
 - Department of Public Safety: \$4.7 million.
 - Board of Regents: \$374.3 million.
 - Secretary of State: \$5.0 million.
 - State Treasurer: \$350,000.
 - Department of Transportation: \$275.7 million.
 - Commission of Veterans Affairs: \$13.9 million.
 - Department of Workforce Development: \$470.1 million.



Bill Summary



The Notes on Bills and Amendments (NOBA) for SF 2288 is available on the LSA web site at: <http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Sue Lerdal (Ext. 17794)

FINAL ACTION ON LEGISLATOR'S PER DIEM BILL – SF 2308

Per Diem Bill

The General Assembly passed SF 2308 (Legislators' Per Diem Bill) on April 15. The Bill reduces the number of days legislators receive a per diem during the 2004 Legislative Session from 100 to 95 days. The estimated savings to the General Fund is \$62,500.

More Information

Additional information is available from the LSA upon request.

STAFF CONTACT: Ron Robinson (Ext. 16256)

**REQUIRED REPORTS RECEIVED FROM THE
DEPARTMENT OF PUBLIC HEALTH**

Required Reports



The Department of Public Health has published the following required reports:

- Iowa Communications Network (ICN) Utilization Report pursuant to Section 8D.10, Code of Iowa, for FY 2003.
- House File 204 (Massage Therapy Modalities Act) required the Department to conduct a study of massage therapy modalities with input from the Board of Examiners for Massage Therapy. The goal of the study was to determine the modalities to be included under the definition of massage therapy and was to include a recommendation on the licensure of reflexologists. The Report summarizes the results of the study and provides recommendations regarding modality inclusion.

More Information

Copies of these Reports are available from the LSA upon request or may be accessed on the Department's web site at:
http://www.idph.state.ia.us/resources_legmand.asp.

STAFF CONTACT: Lisa Burk (Ext. 17942)

**REQUIRED REPORT RECEIVED FROM THE SENIOR LIVING
COORDINATING UNIT**

Annual Report



The Senior Living Coordinating Unit has published the 2003 Annual Report as required by Section 231.58(g), Code of Iowa. The Report outlines the activities of the Senior Living Coordinating unit and includes details regarding the initiatives funded with appropriations from the Senior Living Trust Fund.

More Information

Copies of the report are available from the LSA upon request.

STAFF CONTACT: Lisa Burk (Ext. 17942)

ATTACHMENTS

Blue Pages



The following documents are attached:

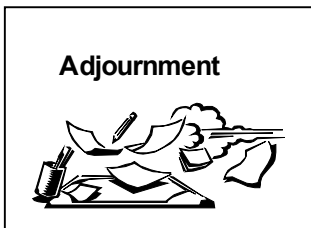
- **Attachment 1** – State of Iowa General Fund Balance Sheet.
- **Attachment 2** – Pie Chart reflecting General Fund Appropriations for FY 2005.
- **Attachment 3** – Table reflecting the flow of funds and estimated balances of reserve funds.
- **Attachment 4** – Spreadsheet listing Infrastructure appropriations.
- **Attachment 5** – Spreadsheet listing Rebuild Iowa Infrastructure Fund appropriations.
- **Attachment 6** – Spreadsheet listing appropriations from the Environment First Fund.
- **Attachment 7** – Spreadsheet of Tobacco Settlement Fund Appropriations.
- **Attachment 8** – Spreadsheet of Endowment for Iowan's Health Account from the Tobacco Settlement Trust Fund Appropriation.
- **Attachment 9** – Spreadsheet of Healthy Iowans Tobacco Trust Fund.
- **Attachment 10** – Spreadsheet of Senior Living Trust Fund.
- **Attachment 11** – Spreadsheet of Medical Assistance Budget.
- **Attachment 12** – Tracking document of General Fund Appropriations - Final Action FY 2005.

More Information

For more information, please contact the Legislative Services Agency. As always, we look forward to working with you during the interim months.

STAFF CONTACT: Holly Lyons (Ext. 17845)

Adjournment



This document can be found on the LSA web site:
<http://staffweb.legis.state.ia.us/lfb/fupdate/fupdate.htm>

STATE OF IOWA GENERAL FUND BALANCE

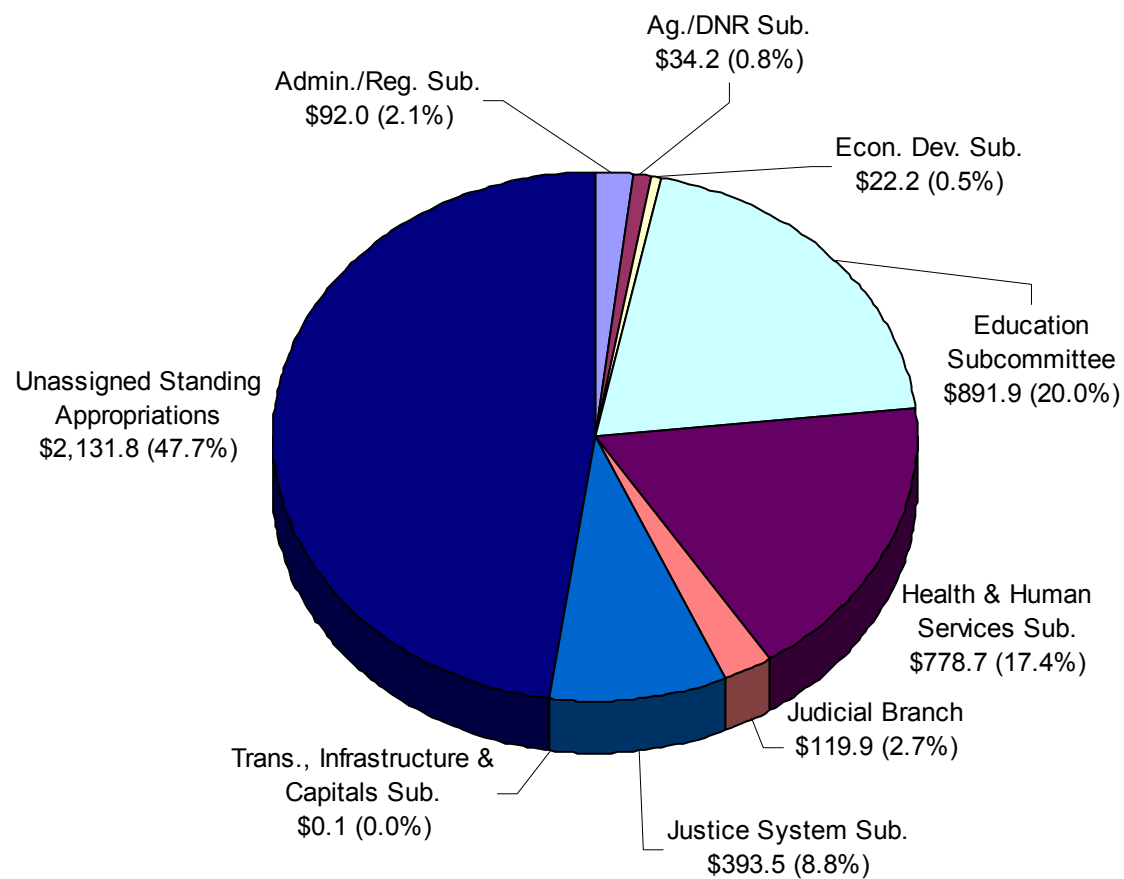
(Dollars in Millions)

REVISED

	Fiscal Year 2004		Fiscal Year 2005	
	Governor's Recomm.	Current Law	Governor's Recomm.	Legis. Action
Estimated Funds Available:				
Estimated Receipts				
Revenue Est. Conference				
Receipts (Dec. REC)	\$ 5,195.0	\$ 5,195.0	\$ 5,257.1	\$ 5,257.1
REC Adj. (3/19/04 REC)	32.2	32.2	39.5	39.5
Revenue Adjustments (Exh. 1)	36.2	- 0.1	283.1	- 63.5
Total Receipts	5,263.4	5,227.1	5,579.7	5,233.1
Tax Refunds	- 725.5	- 725.5	- 696.0	- 696.0
Accruals	11.7	11.7	1.9	1.9
Total Funds Available	4,549.6	4,513.3	4,885.6	4,539.0
Expenditure Limitation			\$ 4,771.4	\$ 4,467.2
Estimated Appropriations:				
General Fund (Exh. 2)	4,573.6	4,573.6	4,771.1	4,464.3
2.5% Across the Board Reduction 10/03	- 82.5	-82.5		
Suppl. Approp To Sec. Of State - HAVA		0.8		
Transfer From GF to Sr Living Trust Fund	20.0	0.0		
Appropriations after ATB Cut	4,511.1	4,491.9		
Reversions:				
Regular	- 10.0	- 10.0	- 10.0	- 10.0
Operations	- 2.5	- 2.5	- 2.5	- 2.5
Anticip. Reversion - Indigent Care - SF 2298				- 26.0
Net Appropriations	4,498.6	4,479.4	4,758.6	4,425.8
Ending Balance prior to Cash Reserve Transfer	\$ 51.0	\$ 33.9	\$ 127.0	\$ 113.2
		Over/(Under) Exp. Lim		\$ (2.9)

General Fund Appropriations by Subcommittee – FY 2005

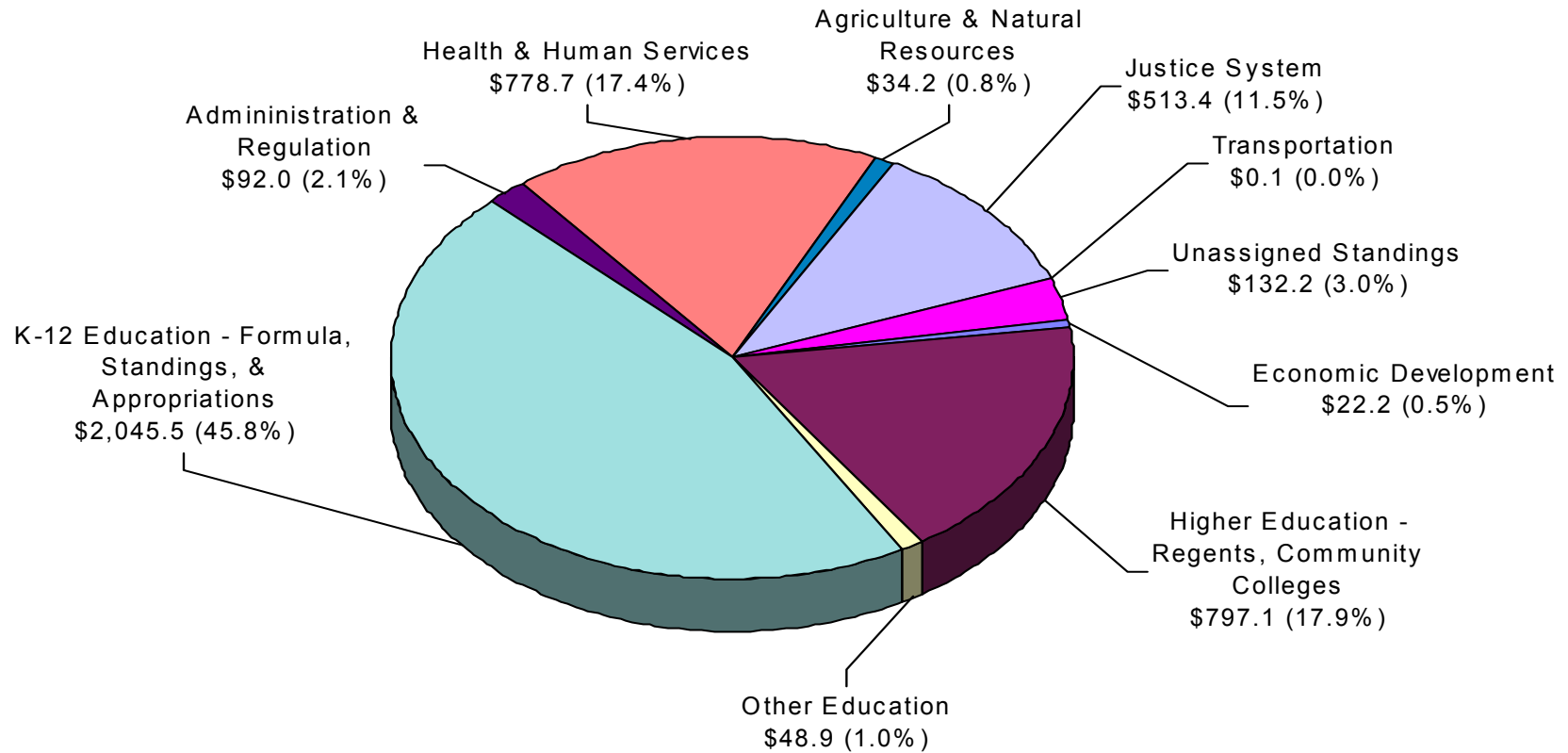
(\$ in millions)



Total: \$4.464 billion

General Fund Appropriations by Function – FY 2005

(\$ in millions)



Total: \$4.464 billion

State of Iowa
Flow of General Fund Revenues After Expenditure
(Dollars in Millions)

CASH RESERVE FUND (CRF)	Actual FY 2002	Actual FY 2003	Estimated FY 2004	Gov. Rec. FY 2005	Legis. Act. FY 2005
Balance Brought Forward	\$ 235.6	\$ 140.1	\$ 205.5	\$ 159.7	\$ 159.7
Estimated Revenues:					
Gen. Fund Ending Bal. prior year	0.0	89.1		51.0	33.9
Transfer to GF to Close Out FY 2003			- 45.8		
Transfer to Tax Credits in FY 2005 - SF 2298					- 159.6
Total Funds Available	<u>235.6</u>	<u>229.2</u>	<u>159.7</u>	<u>210.7</u>	<u>34.0</u>
Special Transfer to/from Gen. Fund	- 90.0				
Transfer to Environ. First Fund - HF 2538		- 16.6	-17.5		
Reimbursement from RIIF - HF 2538			17.5		
Transfer to RIIF		- 2.2			
Approp for Military Pay Differential		- 1.8			
Excess Transferred to GAAP	<u>- 5.5</u>	<u>- 3.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Balance Carried Forward	<u>\$ 140.1</u>	<u>\$ 205.5</u>	<u>\$ 159.7</u>	<u>\$ 210.7</u>	<u>\$ 34.0</u>
Maximum 5%/6.5% in FY 2005	<u>\$ 230.1</u>	<u>\$ 224.2</u>	<u>\$ 225.7</u>	<u>\$ 317.6</u>	<u>\$ 295.0</u>
GAAP DEFICIT REDUCTION ACCOUNT	Actual FY 2002	Actual FY 2003	Estimated FY 2004	Gov. Rec. FY 2005	Legis. Act. FY 2005
Balance Brought Forward	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Estimated Revenues:					
Excess Transferred from CRF	<u>5.5</u>	<u>3.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Funds Available	<u>5.5</u>	<u>3.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Excess Transferred to EEF	<u>- 5.5</u>	<u>- 3.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Balance Carried Forward	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
IOWA ECONOMIC EMERGENCY FUND (EEF)	Actual FY 2002	Actual FY 2003	Estimated FY 2004	Gov. Rec. FY 2005	Legis. Act. FY 2005
Balance Brought Forward	\$ 169.6	\$ 25.2	\$ 3.3	\$ 3.3	\$ 3.3
Estimated Revenues:					
Excess from GAAP	<u>5.5</u>	<u>3.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Funds Available	<u>175.1</u>	<u>28.3</u>	<u>3.3</u>	<u>3.3</u>	<u>3.3</u>
Excess Transferred to Gen. Fund					
Special Transfer to Gen. Fund	- 105.0				
Appropriation to School Foundation Aid	<u>- 44.9</u>	<u>- 25.0</u>			
Balance Carried Forward	<u>\$ 25.2</u>	<u>\$ 3.3</u>	<u>\$ 3.3</u>	<u>\$ 3.3</u>	<u>\$ 3.3</u>

INFRASTRUCTURE-RELATED APPROPRIATIONS

Appropriations Listed By Funding Source

		Final Action				
		FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Rebuild Iowa Infrastructure Fund						
Admin. Services	Routine Maintenance	\$ 2,000,000	\$ 0	\$ 0	\$ 0	\$ 0
	Employee Relocation Expenses/Leases	2,271,617	0	0	0	0
	Pool Tech. Data Warehouse Projects - CJJ	1,861,496	0	0	0	0
	Major Maintenance	4,300,000	0	0	0	0
	Records and Property Building Remodel	5,000,000	4,700,000	0	0	0
	Capitol Interior Restoration	1,770,000	0	0	0	0
	Monument Lighting	35,000	0	0	0	0
	Laboratory Facility - Routine Maintenance	355,500	0	0	0	0
Blind	Orientation Center Improvements	67,000	0	0	0	0
Regents	Special School Maintenance	500,000	0	0	0	0
Corrections	Electrical System Upgrade Lease Purchase	333,168	0	0	0	0
	Davenport CBC Bed Expansion	3,000,000	3,750,000	3,750,000	0	0
Economic Dev.	Accelerated Career Education (ACE) Program	5,500,000	0	0	0	0
	Lewis & Clark Bicentennial	50,000	0	0	0	0
	Non-Profit Family Recreation Grant	200,000	0	0	0	0
	National Special Olympics Games	500,000	0	0	0	0
Education	Enrich Iowa Libraries	600,000	0	0	0	0
	ICN Part III & Maintenance/Leases	2,727,000	0	0	0	0
	IPTV - High Definition TV Conversion	8,000,000	8,000,000	2,300,000	0	0
	SAVE Fund	8,160,000	0	0	0	0
	Parker Building Remodel	303,632	0	0	0	0
Human Services	Residential Treatment Center Matching Grant	250,000	0	0	0	0
Management	Vertical Infrastructure Program	0	15,000,000	50,000,000	75,000,000	100,000,000
Natural Resources	Destination Park	500,000	0	0	0	0
State Fair	Fair Improvements	250,000	0	0	0	0
Public Defense	Iowa City Readiness Center	2,150,000	0	0	0	0
	Facility Maintenance	1,269,636	0	0	0	0
	Boone Armory Addition	1,096,000	0	0	0	0
	Fort Dodge Readiness Center	750,000 ¹	0	0	0	0
Public Safety	Capitol Building & Judicial Building Security	800,000	0	0	0	0
	Capitol Complex Security Upgrade	300,000	0	0	0	0
	AFIS Lease Purchase	550,000	0	0	0	0
	Iowa System Grant Match	500,000	0	0	0	0
	Fire Training Facilities	150,000	0	0	0	0
	Fire Equipment Revolving Loan Fund	500,000	0	0	0	0
Transportation	Aviation Improvement Program	500,000	0	0	0	0
	Commercial Aviation Infrastructure	1,100,000	0	0	0	0
	General Aviation Airport Grants	581,400	0	0	0	0
Treasurer	County Fairs	1,060,000	0	0	0	0
	Community Attraction/Tourism	12,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Vet. Affairs	Veterans Trust Fund	1,000,000	0	0	0	0
Regents	Tuition Replacement	858,764	0	0	0	0
	UNI - Program for Playground Safety	500,000	0	0	0	0
Cultural Affairs	Historical Preservation Grant Program	500,000	0	0	0	0
	Iowa Battle Flags	100,000	0	0	0	0
Total Rebuild Iowa Infrastructure Fund		\$ 74,800,213	\$ 36,450,000	\$ 61,050,000	\$ 80,000,000	\$ 105,000,000

INFRASTRUCTURE-RELATED APPROPRIATIONS

Appropriations Listed By Funding Source

		Final Action				
		FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Environment First Fund						
Agriculture	Wetland Incentive Program (CREP)	\$ 1,500,000	\$ 0	\$ 0	\$ 0	\$ 0
	Watershed Protection Program	2,700,000	0	0	0	0
	Farm Demonstration Program	850,000	0	0	0	0
	Agricultural Drainage Wells	500,000	0	0	0	0
	Soil Conservation Cost Share	5,500,000	0	0	0	0
	Conservation Reserve Program (CRP)	2,000,000	0	0	0	0
	Loess Hills Conservation Authority	600,000	0	0	0	0
	So. Iowa Conservation & Dev. Authority	300,000	0	0	0	0
Economic Dev.	Brownfield Redevelopment Program	500,000	0	0	0	0
Natural Resources	Geographic Information System Development	195,000	0	0	0	0
	Volunteer Water Quality Initiative	100,000	0	0	0	0
	Water Quality Monitoring Stations	2,955,000	0	0	0	0
	Water Quality Protection	500,000	0	0	0	0
	Air Quality Monitoring Equipment	500,000	0	0	0	0
	Lake Dredging	1,000,000	0	0	0	0
	Marine Fuel Tax Capital Projects	2,300,000	0	0	0	0
	Park Operations	2,000,000	0	0	0	0
	REAP Formula Allocation	11,000,000	0	0	0	0
Total Environment First Fund		\$ 35,000,000	\$ 0	\$ 0	\$ 0	\$ 0
Restricted Capital Fund						
Admin. Services	Integrated Information for Iowa System	\$ 6,049,284	\$ 0	\$ 0	\$ 0	\$ 0
	Capitol Interior Renovation	3,500,000	0	0	0	0
Board of Regents	Regents - Tuition Replacement	10,437,174	0	0	0	0
	ISU - Classrooms & Auditoriums	1,949,100 ¹	0	0	0	0
	SUI - School of Journalism Building	3,575,000 ¹	0	0	0	0
	UNI - Teaching Center Bldg. (East Gym)	9,880,000 ¹	0	0	0	0
Treasurer	ICN - Debt Service	13,039,778	0	0	0	0
	Prison Construction Debt Service	5,413,324	0	0	0	0
Corrections	Oakdale Expansion	11,700,000 ¹	11,700,000 ¹	0	0	0
Natural Resources	Lewis & Clark Rural Water System	2,450,000 ¹	2,500,000 ¹	0	0	0
Total Restricted Capital Fund		\$ 67,993,660	\$ 14,200,000	\$ 0	\$ 0	\$ 0
General Fund (Franchise Tax)						
Treasurer	Community Attraction/Tourism	\$ 0	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000
Total Infrastructure Appropriations		\$ 177,793,873	\$ 57,650,000	\$ 68,050,000	\$ 87,000,000	\$ 112,000,000

¹ Enacted in prior legislative sessions.

Rebuild Iowa Infrastructure Fund

	Estimated FY 2004	Gov. Rec. FY 2005	Final Action	
			FY 2005	FY 2006
Resources				
Balance Forward	\$ 1,032,047	\$ 225,209	\$ 2,378,928	\$ 224,795
Revenue				
Wagering Tax Allocation	43,024,200	36,800,000	55,379,120	65,062,102
Wagering Tax Increase	0	28,600,000	0	0
Retroactive Tax (HF 2302)	23,599,193	0	0	0
Gambling Assessment on Boats (HF 2302)	0	0	15,000,000	15,000,000
Endowment Transfer - HF 2578	0	0	10,966,960	0
Table Game License Fees (HF 2302)	0	0	23,000,000	0
Wagering Tax Transfer to General Fund	-10,000,000	0	0	0
Cash Reserve Fund HF (2538)	0	0	17,500,000	0
Cash Reserve Fund Reimbursement	0	0	-17,500,000	0
Interest	1,000,000	2,000,000	1,000,000	1,000,000
Marine Fuel Tax	2,300,000	2,300,000	2,300,000	2,300,000
Environment First Reversion	416	0	0	0
Total Resources	\$ 60,955,856	\$ 69,925,209	\$ 110,025,008	\$ 83,586,897
Appropriations				
Management				
Vertical Infrastructure Fund	\$ 0	\$ 0	\$ 0	\$ 15,000,000
Environment First Fund	35,000,000	40,000,000	35,000,000	35,000,000
Administrative Services/General Services				
Routine Maintenance	1,664,000	4,000,000	2,000,000	0
Employee Relocation Expenses/Leases	631,449	2,271,617	2,271,617	0
Pool Tech/Data Warehouse Projects	0	0	1,861,496	0
Major Maintenance	0	0	4,300,000	0
Records and Property Building Remodel	4,750,000	0	5,000,000	4,700,000
Monument Lighting	0	0	35,000	0
Capitol Interior Restoration	0	0	1,770,000	0
Wallace Bldg. Planning for Vacation & Demolition	50,000	0	0	0
Laboratory Facility - Routine Maint/Operation	0	160,000	355,500	0
Records Relocation	729,237	0	0	0
Medical and Education Building	250,000	0	0	0
African-American Museum	300,000	0	0	0
Pooled Technology Projects	2,000,000	4,000,000	0	0
Blind				
Orientation Center	0	0	67,000	0
Corrections				
Electrical System Upgrade Lease Purchase	333,168	333,168	333,168	0
Davenport CBC Facility Construction	0	0	3,000,000	3,750,000
Luster Heights Expansion	92,000	0	0	0
Clarinda Bed Expansion	730,400	0	0	0
Cultural Affairs				
Historical Preservation Grant Program	830,000	830,000	500,000	0
Iowa Battle Flags	150,000	100,000	100,000	0
State Historical Society - Medal of Honor Kiosk	125,000	0	0	0
Economic Development				
Local Housing/IFA Housing Trust Fund	800,000	800,000	0	0
Lewis & Clark Bicentennial	0	0	50,000	0
Non-Profit Family Recreation Grant	0	0	200,000	0
National Special Olympics Games	0	0	500,000	0
Accelerated Career Education (ACE) Program	3,000,000	0	5,500,000	0

Rebuild Iowa Infrastructure Fund

	Estimated FY 2004	Gov. Rec. FY 2005	Final Action	
			FY 2005	FY 2006
Education				
Enrich Iowa Libraries	600,000	1,000,000	600,000	0
ICN Part III & Maintenance/Recurring Lease Costs	2,727,000	2,727,000	2,727,000	0
Secure an Advance Vision for Education (SAVE)	0	0	8,160,000	10,000,000
Parker Building Remodel	0	303,632	303,632	0
IPTV - High Definition TV Conversion	0	0	8,000,000	8,000,000
Human Services				
Residential Treatment Center Matching Grant	0	0	250,000	0
Natural Resources				
Destination Park	0	0	500,000	0
State Fair				
Fairs Improvements	0	0	250,000	0
Public Defense				
Iowa City Readiness Center	195,000	2,150,000	2,150,000	0
Facility Maintenance	0	1,269,636	1,269,636	0
Boone Armory Addition	0	1,096,000	1,096,000	0
Fort Dodge Readiness Center	750,000	750,000	750,000	0
Public Safety				
Capitol Building Security	800,000	0	800,000	0
Capitol Complex Security Upgrades	0	1,000,000	300,000	0
AFIS Lease Purchase	0	550,000	550,000	0
Iowa System Grant Match	0	500,000	500,000	0
Fire Equipment Revolving Loan Fund	500,000	0	500,000	0
Fire Training Facilities	50,000	500,000	150,000	0
Transportation				
Aviation Improvement Program	500,000	500,000	500,000	0
Commercial Aviation Infrastructure	0	0	1,100,000	0
General Aviation Airport Grants	0	0	581,400	0
Treasurer				
Community Attraction & Tourism	0	0	12,000,000	5,000,000
County Fairs Infrastructure	0	0	1,060,000	0
Veterans Affairs				
Capital Projects	0	400,000	0	0
Veterans Trust Fund	0	0	1,000,000	0
Regents				
Tuition Replacement	350,000	391,804	858,764	0
Special School Maintenance	200,000	0	500,000	0
UNI - Program for Playground Safety	500,000	0	500,000	0
Net Appropriations	<u>\$ 58,607,254</u>	<u>\$ 65,632,857</u>	<u>\$ 109,800,213</u>	<u>\$ 81,450,000</u>
Reversions	-30,326	0	0	0
Ending Balance	<u>\$ 2,378,928</u>	<u>\$ 4,292,352</u>	<u>\$ 224,795</u>	<u>\$ 2,136,897</u>

Environment First Fund

	Actual FY 2003	Estimated FY 2004	Gov. Rec. FY 2005	Final Action FY 2005
Revenue				
Balance	\$ 458	\$ 6,862	\$ 9,527	\$ 9,527
Balance Adjustment	6,820	2,665	0	0
Cash Reserve Fund (SF 436)	16,555,000	0	0	0
RIIF Environment First Appropriation	18,445,000	35,000,000	40,000,000	35,000,000
Transfers	-18,445,000	0	0	0
	<u>\$ 16,562,278</u>	<u>\$ 35,009,527</u>	<u>\$ 40,009,527</u>	<u>\$ 35,009,527</u>
Appropriations				
Department of Agriculture				
Cons. Reserve Enhancement Prog. (CREP)	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Watershed Protection Program	2,700,000	2,700,000	2,700,000	2,700,000
Farm Demonstration Program	500,000	850,000	850,000	850,000
Agricultural Drainage Wells	0	500,000	500,000	500,000
Soil Conservation Cost Share	3,500,000	5,500,000	5,500,000	5,500,000
Conservation Reserve Program (CRP)	0	2,000,000	2,000,000	2,000,000
Loess Hills Conservation Authority	0	600,000	600,000	600,000
So. Iowa Conservation & Dev. Authority	0	300,000	300,000	300,000
Total Department of Agriculture	<u>\$ 8,200,000</u>	<u>\$ 13,950,000</u>	<u>\$ 13,950,000</u>	<u>\$ 13,950,000</u>
Department of Natural Resources				
Geographic Info. System Development	\$ 0	\$ 195,000	\$ 195,000	\$ 195,000
Volunteer Water Quality Initiative	100,000	100,000	100,000	100,000
Water Quality Monitoring Stations	2,605,000	2,955,000	2,955,000	2,955,000
Water Quality Protection	500,000	500,000	500,000	500,000
Air Quality Monitoring Equipment	500,000	500,000	500,000	500,000
Lake Dredging	350,000	1,000,000	1,000,000	1,000,000
Marine Fuel Tax Capital Projects	2,300,000	2,300,000	2,300,000	2,300,000
Park Operations	0	2,000,000	2,000,000	2,000,000
REAP Formula Allocation	2,000,000	11,000,000	11,000,000	11,000,000
Water Summit Initiative	0	0	5,000,000	0
Pollution Discharge Permits	0	0	0	0
Landforms and Ecosystems	0	0	0	0
Trees Program	0	0	0	0
Lewis and Clark Rural Water System	0	0	0	0
Waste Tire Abatement Program	0	0	0	0
Total Department of Natural Resources	<u>\$ 8,355,000</u>	<u>\$ 20,550,000</u>	<u>\$ 25,550,000</u>	<u>\$ 20,550,000</u>
Department of Economic Development				
Brownfield Redevelopment Program	\$ 0	\$ 500,000	\$ 500,000	\$ 500,000
Total Appropriations	<u>\$ 16,555,000</u>	<u>\$ 35,000,000</u>	<u>\$ 40,000,000</u>	<u>\$ 35,000,000</u>
Reversion to RIIF	416	0	0	0
Ending Balance	<u>\$ 6,862</u>	<u>\$ 9,527</u>	<u>\$ 9,527</u>	<u>\$ 9,527</u>

Tobacco Settlement Trust Fund Restricted Capital Fund

	Actual FY 2002	Actual FY 2003	Estimated FY 2004	Estimated FY 2005	Estimated FY 2006	Estimated FY 2007
Resources						
Balance Forward	\$ 0	\$ 427,692,578	\$ 253,238,010	\$ 110,194,815	\$ 45,816,598	\$ 15,439,942
Balance Adjustment	0	45,002	0	0	0	0
Tax-Exempt Bond Proceeds	540,045,010	0	0	0	0	0
Interest	13,208,002	12,812,978	7,475,989	3,815,443	1,800,000	600,000
Refunds & Reimbursement	307	0	0	0	0	0
TSA Operations	-128,131	-423,972	-400,000	-200,000	-200,000	-200,000
Total Available Resources	<u>\$ 553,125,188</u>	<u>\$ 440,126,586</u>	<u>\$ 260,313,999</u>	<u>\$ 113,810,258</u>	<u>\$ 47,416,598</u>	<u>\$ 15,839,942</u>
Appropriations						
Dept. of Economic Development						
Accelerated Career Education (ACE) Program	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 0	\$ 0	\$ 0
Advanced Research and Commercialization	0	3,268,696	0	0	0	0
Dept. of Education						
IPTV - High Definition TV Conversion	2,400,000	1,000,000	10,000,000	0	0	0
Dept. of Administrative Services						
Major Maintenance	11,500,000	15,750,000	11,500,000	0	0	0
Capitol Interior Renovation	1,700,000	2,700,000	0	3,500,000	0	0
Capitol Interior Renovation N.E. Quadrant	0	5,000,000	6,239,000	0	0	0
Des Moines Metro. Medical Center Option	500,000	0	0	0	0	0
Parking Structure	0	3,400,000	0	0	0	0
Property Appraisal	250,000	0	0	0	0	0
Parking Lot 8 Design & Removal	0	93,000	0	0	0	0
Micrographics Building Demolition	0	170,000	0	0	0	0
Capitol Complex Security Upgrades	0	1,000,000	0	0	0	0
Records & Property Bldg. Renovation	0	1,600,000	0	0	0	0
Property Acquisition & Site Development	200,000	0	0	0	0	0
Laboratory Facility	16,670,000	16,670,000	16,660,000	0	0	0
Information Technology Department						
Integrated Information for Iowa System	0	4,400,000	6,131,075	6,049,284	0	0
State Fair Authority						
State Fair Maintenance	500,000	500,000	500,000	0	0	0
Dept. of Natural Resources						
Destination State Park	1,000,000	1,000,000	3,000,000	0	0	0
Restore the Outdoors Program	2,500,000	2,500,000	2,500,000	0	0	0
Lewis & Clark Rural Water System	0	281,400	1,500,000	2,450,000 ¹	2,500,000 ¹	0

Tobacco Settlement Trust Fund Restricted Capital Fund

	Actual FY 2002	Actual FY 2003	Estimated FY 2004	Estimated FY 2005	Estimated FY 2006	Estimated FY 2007
Dept. of Public Defense						
Armory Maintenance	700,000	700,000	1,269,636	0	0	0
Boone Armory	0	111,000	1,095,000	0	0	0
Waterloo Armory	0	612,100	0	0	0	0
Estherville Readiness Center	400,000	400,000	461,000	0	0	0
Dept. of Public Safety						
Capitol Complex Security Upgrades	0	0	1,000,000	0	0	0
Dept. of Transportation						
Commercial Aviation Infrastructure	1,000,000	1,100,000	1,100,000	0	0	0
General Aviation Airports	500,000	581,400	581,400	0	0	0
Recreational Trails	1,000,000	2,000,000	1,000,000	0	0	0
Dept. of Corrections						
Fort Madison Prison Expansion	6,400,000	2,000,000	0	0	0	0
Security Fencing	0	3,523,850	0	0	0	0
Oakdale Bed Expansion	0	4,100,000	7,500,000	11,700,000 ¹	11,700,000 ¹	0
Oakdale Water Access	100,000	0	0	0	0	0
Mitchellville Waste Water Facility	364,400	0	0	0	0	0
Board of Regents						
Regents - Tuition Replacement	600,860	10,503,733	10,610,409	10,437,174 ²	10,649,547 ²	9,991,858 ²
SUI- Old Capitol Improvements	0	0	350,000	0	0	0
Regents - Lakeside Lab Facility	0	390,000	0	0	0	0
ISU - Gilman Hall	2,500,000	0	0	0	0	0
ISU - Classrooms & Auditoriums	0	2,112,100	10,177,300	1,949,100 ¹	0	0
ISU - Business Building	4,200,000	6,700,000	0	0	0	0
ISU - Livestock Research Facility	0	2,797,000	0	0	0	0
ISU - Plant Sciences	0	4,148,000	0	0	0	0
SUI - School of Journalism Building	0	2,600,000	7,200,000	3,575,000 ¹	0	0
SUI - Biology Building Renovation	7,300,000	3,000,000	0	0	0	0
SUI - Art Building	4,453,000	7,910,000	3,653,000	0	0	0
UNI - Teaching Center Bldg. (East Gym)	0	1,730,000	6,490,000	9,880,000 ¹	0	0
UNI - McCollum Hall	5,800,000	8,400,000	0	0	0	0
UNI - Steam Distribution	3,990,000	4,320,000	4,390,000	0	0	0
Special Schools	835,000	885,000	0	0	0	0

Tobacco Settlement Trust Fund Restricted Capital Fund

	Actual FY 2002	Actual FY 2003	Estimated FY 2004	Estimated FY 2005	Estimated FY 2006	Estimated FY 2007
Treasurer of State						
County Fairs	1,060,000	1,060,000	1,060,000	0	0	0
Attorney Litigation Payments	10,617,000	14,924,000	700,000	0	0	0
Attorney Litigation Payments Supplemental	944,880	646,076	0	0	0	0
ICN - Debt Service	1,465,443	13,044,784	13,039,378	13,039,778 ²	1,704,719 ²	0
Prison Construction Debt Service	5,182,089	5,417,250	5,411,986	5,413,324 ²	5,422,390 ²	5,416,604 ²
Community Attraction/Tourism	12,500,000	12,500,000	12,500,000	0	0	0
Telecommunications & Technology Commission						
ICN - ATM Conversion	3,500,000	5,000,000	0	0	0	0
Dept. of Human Services						
Alternative Services Facility Construction	0	200,000	0	0	0	0
Judicial Branch						
Pave 12th Street South of Court Ave	0	700,000	0	0	0	0
Building Furnishings	0	1,250,000	0	0	0	0
Facility Design/Construction	10,300,000	0	0	0	0	0
Total Appropriations	<u>\$ 125,432,672</u>	<u>\$ 187,199,389</u>	<u>\$ 150,119,184</u>	<u>\$ 67,993,660</u>	<u>\$ 31,976,656</u>	<u>\$ 15,408,462</u>
Reversions	-62	-310,813	0	0	0	0
Ending Balance	<u>\$ 427,692,578</u>	<u>\$ 253,238,010</u>	<u>\$ 110,194,815</u>	<u>\$ 45,816,598</u>	<u>\$ 15,439,942</u>	<u>\$ 431,480</u>

¹ Enacted in prior legislative sessions.

² The debt service appropriations for FY 2006 and FY 2007 have not been appropriated but are considered obligations of the Fund.

Tobacco Settlement Trust Fund Endowment for Iowa's Health Account

	Actual FY 2002	Actual FY 2003	Estimated FY 2004	Final Action FY 2005
Resources				
Balance	\$ 0	\$ 22,364,148	\$ 25,800,690	\$ 27,213,710
Bond Proceeds	39,551,202	0	0	0
General Fund Transfers	7,175,520	27,087,000	28,251,000	29,785,000
Deappropriation	0	-27,087,000	-28,251,000	-29,785,000
Wagering Tax Allocation	80,000,000	75,000,001	70,000,000	70,000,000
22% of MSA Payment	13,998,027	21,186,059	12,086,781	12,122,000
Tobacco Settlement Residuals	0	16,657,667	0	0
Litigation Revenue	0	0	445,574	3,582,000
Interest Earned	1,139,399	1,018,060	750,000	750,000
Total	<u>\$ 141,864,148</u>	<u>\$ 136,225,935</u>	<u>\$ 109,083,045</u>	<u>\$ 113,667,710</u>
Appropriations				
Healthy Iowans Tobacco Trust	\$ 55,000,000	\$ 55,825,000	\$ 56,662,375	\$ 57,512,311
Healthy Iowans Tobacco Trust	0	9,000,000	5,206,960	6,316,077
Transfer to General Fund	0	9,000,000	20,000,000	0
Student Achievement/Teacher Quality	40,000,000	0	0	0
School Aid Appropriation	0	20,000,000	0	0
Tuition Replacement	0	16,843,772	0	0
Transfer to Gen. Fund-Wagering Tax	15,000,000	0	0	0
Transfer to Gen. Fund	7,000,000	0	0	0
Transfer to Rebuild Iowa Infra. Fund	0	0	0	10,966,960
Medicaid Supplemental	2,500,000	0	0	0
Total	<u>\$ 119,500,000</u>	<u>\$ 110,668,772</u>	<u>\$ 81,869,335</u>	<u>\$ 74,795,348</u>
Reversions	0	-243,527	0	0
Ending Balance	<u>\$ 22,364,148</u>	<u>\$ 25,800,690</u>	<u>\$ 27,213,710</u>	<u>\$ 38,872,363</u>

MSA = Master Settlement Agreement

Healthy Iowans Tobacco Trust Fund

	Actual FY 2003	Estimated FY 2004	Gov. Rec. FY 2005	Final Action FY 2005
Resources				
Balance Forward	1,686,876	1,526,749	3,848	3,848
Transfer from the Endowment for Iowa's Health Account	55,825,000	56,662,375	57,512,311	57,512,311
Endowment (Wagering Tax Allocation)	9,000,000	5,206,960	6,406,960	6,316,077
Interest Earned	109,043	120,000	120,000	120,000
Total Available Resources	<u>\$ 66,620,919</u>	<u>\$ 63,516,084</u>	<u>\$ 64,043,119</u>	<u>\$ 63,952,236</u>
Appropriations				
Dept. of Public Health				
Tobacco Use Prevention/Control	\$ 5,000,000	\$ 5,011,565	\$ 5,011,565	\$ 5,011,565
Substance Abuse Prevention	0	400,000	400,000	0
Substance Abuse	10,000,000	11,800,000	11,800,000	11,800,000
Healthy Iowans 2010	2,390,064	2,346,960	2,346,960	2,346,960
Smoking Cessation Products	75,000	75,000	75,000	75,000
Defibrillator Grant Program	0	0	0	250,000
Birth Defects Institute	0	0	0	26,000
Total Dept. of Public Health	<u>\$ 17,465,064</u>	<u>\$ 19,633,525</u>	<u>\$ 19,633,525</u>	<u>\$ 19,509,525</u>
Dept. of Human Services				
Physician and Other Medical Providers	\$ 8,095,718	\$ 8,095,718	\$ 8,095,718	\$ 8,095,718
Dental Provider	3,814,973	3,814,973	3,814,973	3,814,973
Hospital Provider	3,035,278	3,035,278	3,035,278	3,035,278
Home Health Care Provider	2,108,279	2,108,279	2,108,279	2,108,279
Critical Access Hospitals	250,000	250,000	250,000	250,000
Home Health and Habilitative Day Care Expansion	1,975,496	1,975,496	1,975,496	1,975,496
Respite Care Expansion	1,137,309	1,137,309	1,137,309	1,137,309
CHIP Expansion to 200% of Federal Poverty Level	200,000	200,000	200,000	200,000
Breast/Cervical Cancer Treatment	250,000	250,000	250,000	250,000
Supplement Medicaid	17,500,000	14,346,750	14,346,750	14,346,750
Res. Treatment Support Services Provider	3,243,026	3,243,026	3,243,026	3,243,026
Adoption, Ind. Living, Shelter Care, and Home Studies Pro.	468,967	468,967	468,967	468,967
Provider Rate/Methodology Changes	545,630	545,630	545,630	545,630
HIPAA Implementation	2,100,000	0	0	0
Purchase of Service Provider	146,750	146,750	146,750	146,750
General Administration	0	0	0	274,000
Total Dept. of Human Services	<u>\$ 44,871,426</u>	<u>\$ 39,618,176</u>	<u>\$ 39,618,176</u>	<u>\$ 39,892,176</u>
Dept. of Corrections				
CBC District II	127,217	127,217	127,217	127,217
CBC District III	35,359	35,359	35,359	35,359
CBC District IV	191,731	191,731	191,731	191,731
CBC District V	255,693	255,693	255,693	255,693
Fort Madison Special Needs Unit	1,100,000	1,187,285	1,187,285	1,187,285
Newton Value Based Program	0	310,000	0	370,000
Total Dept. of Corrections	<u>\$ 1,710,000</u>	<u>\$ 2,107,285</u>	<u>\$ 1,797,285</u>	<u>\$ 2,167,285</u>
Dept. of Education				
Iowa Empowerment Fund	\$ 1,153,250	\$ 2,153,250	\$ 2,153,250	\$ 2,153,250
Dept. for the Blind				
Newsline for the Blind	\$ 0	\$ 0	\$ 0	\$ 130,000
Total Appropriations	<u>\$ 65,199,740</u>	<u>\$ 63,512,236</u>	<u>\$ 63,202,236</u>	<u>\$ 63,852,236</u>
Reversions	-105,570	0	0	0
Ending Balance	<u>\$ 1,526,749</u>	<u>\$ 3,848</u>	<u>\$ 840,883</u>	<u>\$ 100,000</u>

**SENIOR LIVING TRUST FUND
LEGISLATIVE SERVICES AGENCY, FISCAL SERVICES**

	Actual FY 2001	Actual FY 2002	Actual FY 2003	Estimated FY 2004	SF 2298 FY 2005	Projected FY 2006
Revenues						
Beginning of SFY Fund	\$ 0	\$ 60,891,949	\$ 127,046,631	\$ 366,831,372	\$ 278,737,669	\$ 119,511,997
Intergovt Transfer	95,621,331	129,880,808	120,587,491	52,876,607	0	0
Intergovt Transfer (Hospital Trust Fund)	0	13,203,977	0	0	0	0
Medicaid Transfer	0	5,964,781	28,039,039	0	0	0
Pending Fund Transfer	0	0	169,484,518 ¹	0	0	0
Interest	3,807,946	4,408,806	6,358,599	5,036,496	3,344,852	2,151,216
Total Revenues	\$ 99,429,277	\$ 214,350,321	\$ 451,516,278	\$ 424,744,475	\$ 282,082,521	\$ 121,663,213
Expenditures						
DHS Grants and Services						
NF Conversion Grants/LTC HCBS Funds	\$ 454,258 ²	\$ 7,939,565 ³	\$ 1,791,701	3,673,852 ⁴	\$ 20,000,000	\$ 20,000,000
NF Conversion Grant Carry Forward	0	0	0	768,734	0	0
Assisted Living Rent Subsidy	0	75,552	283,817	700,000	700,000	700,000
Medicaid HCBS Elderly Waiver	0	710,000	710,000	710,000	710,000	710,000
NF Case Mix Methodology	33,650,000	24,750,000	29,950,000	29,950,000	29,950,000	29,950,000
Medicaid Supplement	0	48,500,000	45,465,000	101,600,000	101,600,000	101,600,000
DHS Administration & Contracts	341,792	7,050	0	323,406	323,406	323,406
DHS Total	\$ 34,446,050	\$ 81,982,167	\$ 78,200,518	\$ 137,725,992	\$ 153,283,406	\$ 153,283,406
DEA Service Delivery						
Senior Living Program	\$ 3,798,109	\$ 4,897,625	\$ 5,987,285	\$ 6,957,157	\$ 7,698,461	\$ 7,698,461
Administration & Contracts	293,169	423,898	497,103	523,657	523,657	523,657
DEA Total	\$ 4,091,278	\$ 5,321,523	\$ 6,484,388	\$ 7,480,814	\$ 8,222,118	\$ 8,222,118
DIA - Asst'd. Living & Adult Day Care Oversight	\$ 0	\$ 0	\$ 0	\$ 800,000	\$ 800,000	\$ 800,000
Department of Commerce	\$ 0	\$ 0	\$ 0	\$ 0	\$ 265,000	\$ 265,000
Total Expenditures	\$ 38,537,328	\$ 87,303,690	\$ 84,684,906	\$ 146,006,806	\$ 162,570,524	\$ 162,570,524
Ending Trust Fund Value	\$ 60,891,949	\$ 127,046,631	\$ 366,831,372	\$ 278,737,669	\$ 119,511,997	\$ -40,907,311

SENIOR LIVING TRUST FUND PROJECTIONS
LEGISLATIVE SERVICES AGENCY, FISCAL SERVICES DIVISION
(CONTINUED)

- ¹ A Pending Fund was established to receive funds not yet available for appropriation. After the federal government approved the funds for expenditure, the moneys were transferred to the regular Senior Living Trust Fund.
- ² Of the \$20.0 million appropriation for nursing facility conversion grants, \$15.9 million was transferred to the Medical Assistance Program (Medicaid) for FY 2001.
- ³ HF 2245 (FY 2002 Medical Assistance Program (Medicaid) Supplemental Act) transferred \$9.5 million from conversion grant appropriation to Medicaid.
- ⁴ Of the \$20.0 million appropriation, the DHS anticipates expending \$3.7 million.
- ⁵ Of the \$20.0 million appropriated, \$2.0 will be transferred to Medicaid for an inflation adjustment for case-mix nursing facility reimbursements.

Assumptions:

Deposits from the Intergovernmental Transfer Mechanism will cease after FY 2004 due to federal requirement.

Interest rate of 2.0% in FY 2004 and FY 2005; 3.0% thereafter.

Appropriations for future fiscal years will continue at the FY 2005 levels.

A contingent appropriation of \$250,000 is provided in HF 2554 (Prescription Drug Asst. Prog. Bill) & will be incl. if the Bill is signed & fed. funds are not rec'd by Oct. '04.

Assumes any future increases for nursing facilities will be paid by the General Fund.

Projections provided by the LSA may differ with those provided by the Dept. of Management due to slight differences in interest calculations.

KEY: NF = Nursing Facility LTC = Long-Term Care DEA = Dept. of Elder Affairs DIA = Dept. of Inspections & Appeals

FY 2005 Medical Assistance Budget

	FY 2004	FY 2005 Governor	FY 2005 SF 2298
Estimated Net FY 2004 General Fund	\$ 333,486,073	\$ 333,486,073	\$ 333,486,073
FY 2005 Changes:			
Return FY 04 EBT Funds	\$ 0	\$ 300,000	\$ 300,000
Phase-down SLTF Transfers	0	10,000,000	0
Additional Caseload Growth	0	53,613,927	39,315,078
State Match for Indigent Care Program	0	0	\$ 9,435,480
Savings Initiatives:			
Pharmacy Lock-In Expansion	\$ 0	\$ 0	\$ - 1,000,000
Enhance Program Payment Audit Activities	0	0	- 500,000
HF 2134 Net Savings for FY 2005	0	0	- 5,266,639
Carry-forward HF 2134 for FY 2004 Savings	0	0	- 6,200,000
Health Insurance Data Match	0	0	- 1,500,000
Payor of Last Resort for Home Health Services	0	0	- 600,000
Bulk Purchase Medical Equipment / Supplies	0	0	- 200,000
Reduce ICF/MR Level of Care	0	0	- 1,000,000
Increase to Hospital Trust Fund --Medicare Changes	0	0	- 2,500,000
Hospital Trust Fund Carry-Over	0	\$ - 6,000,000	- 6,000,000
Transfer of Mental Health Risk Pool Funds	0	0	- 2,000,000
Nursing Home Excess Payment Allowance	0	0	- 2,975,891
Subtotal Savings Initiatives		\$ - 6,000,000	\$ - 29,742,530
General Fund Appropriation	\$ 333,486,073	\$ 391,400,000	\$ 352,794,101
Non-General Fund Sources:			
Risk Pool	\$ 0	\$ 0	\$ 2,000,000
Tobacco Settlement Trust Fund	35,327,368	35,327,368	35,327,368
Senior Living Trust Fund	132,260,000	122,260,000	134,260,000
Hospital Trust Fund	29,000,000	35,000,000	37,500,000
Property Tax Relief	6,600,000	6,600,000	6,600,000
Total State Funds	\$ 536,673,441	\$ 590,587,368	\$ 568,481,469

Summary Data

General Fund

Attachment 12

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)
Administration and Regulation	\$ 79,580,535	\$ 95,116,759	\$ 92,440,211	\$ 92,008,236	\$ -3,108,523
Ag. and Natural Resources	31,918,419	34,207,655	34,207,655	34,224,655	17,000
Economic Development	24,944,069	22,494,927	46,247,784	22,222,072	-272,855
Education	851,407,510	880,399,086	933,605,487	891,877,770	11,478,684
Health and Human Services	825,611,775	750,452,349	838,170,240	778,682,875	28,230,526
Justice System	469,291,385	503,101,642	521,441,780	513,400,000	10,298,358
Trans., Infra., and Capitals	0	-100,751	0	100,751	201,502
Unassigned Standing	2,251,599,093	2,206,196,262	2,304,947,613	2,131,763,765	-74,432,497
Grand Total	<u>\$ 4,534,352,786</u>	<u>\$ 4,491,867,929</u>	<u>\$ 4,771,060,770</u>	<u>\$ 4,464,280,124</u>	<u>\$ -27,587,805</u>
Contingency Totals					
⁶⁶ Insur. Value Initiative Study	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 0
Bill Totals					
S.F. 2059 Birth Certificate Registration Fees	\$ 0	\$ 0	\$ 0	\$ 360,000	
S.F. 2298 Omnibus Appropriations Bill	\$ 4,520,171,786	\$ 4,472,794,291	\$ 4,747,322,021	\$ 4,440,181,375	

Administration and Regulation

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)	Bill Number (6)
<u>Administrative Services, Dept. of</u>						
Admin. Serv. General Office	\$ 0	\$ 17,466,746	\$ 6,514,351	\$ 4,616,351	\$ -12,850,395	S.F. 2298
Utilities	0	0	2,576,000	2,576,000	2,576,000	S.F. 2298
Distribution Account	0	0	10,802,911	10,802,911	10,802,911	S.F. 2298
DAS - Revolving Fund	0	0	0	1,889,610	1,889,610	S.F. 2298
Total Administrative Services, Dept. of	\$ 0	\$ 17,466,746	\$ 19,893,262	\$ 19,884,872	\$ 2,418,126	
<u>Auditor of State</u>						
Auditor of State - Gen. Office	\$ 1,052,565	\$ 1,144,755	\$ 1,144,755	\$ 1,092,755	\$ -52,000	S.F. 2298
<u>Ethics and Campaign Disclosure</u>						
Ethics and Campaign Disclosure	\$ 400,707	\$ 411,296	\$ 411,296	\$ 411,296	\$ 0	S.F. 2298
<u>Commerce, Department of</u>						
Insurance - Actuarial Study	\$ 0	\$ 14,625	\$ 0	\$ 0	\$ -14,625	S.F. 2298
Alcoholic Beverages	1,758,916	1,876,497	1,876,497	1,876,497	0	S.F. 2298
Banking Division	5,888,397	6,344,805	6,344,805	6,344,805	0	S.F. 2298
Credit Union Division	1,251,595	1,377,364	1,377,364	1,377,364	0	S.F. 2298
Insurance Division	3,677,893	3,850,498	3,850,498	3,850,498	0	S.F. 2298
Professional Licensing	730,027	855,512	855,512	766,766	-88,746	S.F. 2298
Utilities Division	6,692,685	6,877,319	6,877,319	6,877,319	0	S.F. 2298
Insur. Value Initiative Study	0	0	0 ⁶⁶	150,000	0	S.F. 2298
Total Commerce, Department of	\$ 19,999,513	\$ 21,196,620	\$ 21,181,995	\$ 21,093,249	\$ -103,371	
<u>General Services, Dept. of</u>						
DGS Administration & Property	\$ 5,142,294	\$ 0	\$ 0	\$ 0	\$ 0	S.F. 2298
Terrace Hill Operations	230,260	0	0	0	0	S.F. 2298

Administration and Regulation

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)	Bill Number (6)
<u>General Services, Dept. of (cont.)</u>						
Rental Space	846,770	0	0	0	0	S.F. 2298
Utilities	1,817,095	0	0	0	0	S.F. 2298
Total General Services, Dept. of	\$ 8,036,419	\$ 0	\$ 0	\$ 0	\$ 0	
<u>Information Technology, Dept. of</u>						
ITD Operations	\$ 2,909,748	\$ 0	\$ 0	\$ 0	\$ 0	S.F. 2298
<u>Governor</u>						
General Office	\$ 1,239,499	\$ 1,536,949	\$ 1,536,949	\$ 1,536,949	\$ 0	S.F. 2298
Terrace Hill Quarters	98,059	106,588	343,149	343,149	236,561	S.F. 2298
Admin Rules Coordinator	128,880	136,458	136,458	136,458	0	S.F. 2298
Natl Governors Association	64,393	64,393	64,393	64,393	0	S.F. 2298
State-Federal Relations	104,188	111,236	111,236	111,236	0	S.F. 2298
Total Governor	\$ 1,635,019	\$ 1,955,624	\$ 2,192,185	\$ 2,192,185	\$ 236,561	
<u>Gov. Office of Drug Control Policy</u>						
Drug Policy Coordinator	\$ 255,104	\$ 254,386	\$ 254,386	\$ 254,386	\$ 0	S.F. 2298
<u>Human Rights, Department of</u>						
Administration	\$ 249,368	\$ 264,102	\$ 264,102	\$ 264,102	\$ 0	S.F. 2298
Deaf Services	306,147	362,710	362,710	362,710	0	S.F. 2298
Persons with Disabilities	168,899	184,971	184,971	184,971	0	S.F. 2298
Division of Latino Affairs	151,328	166,718	166,718	166,718	0	S.F. 2298
Status of Women	325,255	329,530	329,530	329,530	0	S.F. 2298
Status of African Americans	121,329	118,296	118,296	118,296	0	S.F. 2298
Criminal & Juvenile Justice	359,583	403,774	403,774	403,774	0	S.F. 2298
Total Human Rights, Department of	\$ 1,681,909	\$ 1,830,101	\$ 1,830,101	\$ 1,830,101	\$ 0	

Administration and Regulation

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)	Bill Number (6)
Inspections & Appeals, Dept of						
Inspections and Appeals						
Administration Division	\$ 696,624	\$ 737,533	\$ 737,533	\$ 1,489,090	\$ 751,557	S.F. 2298
Administrative Hearings Div.	460,682	614,114	614,114	614,114	0	S.F. 2298
Investigations Division	1,342,896	1,407,295	1,407,295	1,407,295	0	S.F. 2298
Health Facilities Div.	2,220,789	2,276,836	2,276,836	2,276,836	0	S.F. 2298
Inspections Division	740,489	751,557	751,557	0	-751,557	S.F. 2298
Employment Appeal Board	33,336	35,215	35,215	35,215	0	S.F. 2298
Child Advocacy Board	1,669,157	1,752,780	1,752,780	1,952,780	200,000	S.F. 2298
Total Inspections and Appeals	7,163,973	7,575,330	7,575,330	7,775,330	200,000	
Racing Commission						
Pari-mutuel Regulation	2,112,764	2,201,453	2,201,453	2,201,453	0	S.F. 2298
Excursion Boat Gambling Reg.	1,563,389	1,806,048	1,806,048	1,806,048	0	S.F. 2298
Pari-Mutuel Investigators	0	0	0	217,161	217,161	S.F. 2298
Total Racing Commission	3,676,153	4,007,501	4,007,501	4,224,662	217,161	
Total Inspections & Appeals, Dept of	\$ 10,840,126	\$ 11,582,831	\$ 11,582,831	\$ 11,999,992	\$ 417,161	
Management, Department of						
DOM General Office & Statewide	\$ 2,048,640	\$ 2,137,824	\$ 2,137,824	\$ 2,137,824	\$ 0	S.F. 2298
Reinvent Government	0	6,191,250	0	0	-6,191,250	S.F. 2298
Enterprise Resource Planning	57,244	57,435	57,435	57,435	0	S.F. 2298
Local Government Innovation Fd	0	975,000	0	0	-975,000	S.F. 2298
Charter Agency Grant Fund Appr	0	1,413,750	0	0	-1,413,750	S.F. 2298
Federal Over Recovery	0	0	3,000,000	3,000,000	3,000,000	S.F. 2298
Salary Model Administrator	0	123,598	123,598	123,598	0	S.F. 2298
Total Management, Department of	\$ 2,105,884	\$ 10,898,857	\$ 5,318,857	\$ 5,318,857	\$ -5,580,000	

Administration and Regulation

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)	Bill Number (6)
<u>Personnel, Department of</u>						
Department of Personnel Oper.	\$ 3,632,730	\$ 0	\$ 0	\$ 0	\$ 0	S.F. 2298
<u>Revenue, Dept. of</u>						
Revenue & Finance	\$ 24,174,523	\$ 24,506,391	\$ 24,776,391	\$ 24,776,391	\$ 270,000	S.F. 2298
Collection Costs and Fees	27,750	27,462	27,462	27,462	0	S.F. 2298
State Tax Committee	0	0	0	50,000	50,000	S.F. 2298
Total Revenue, Dept. of	\$ 24,202,273	\$ 24,533,853	\$ 24,803,853	\$ 24,853,853	\$ 320,000	
<u>Secretary of State</u>						
Administration and Elections	\$ 664,056	\$ 660,233	\$ 1,410,233	\$ 660,233	\$ 0	S.F. 2298
Business Services	1,398,158	1,615,893	1,615,893	1,615,893	0	S.F. 2298
Help America Vote Act	0	765,000	0	0	-765,000	S.F. 2298
Total Secretary of State	\$ 2,062,214	\$ 3,041,126	\$ 3,026,126	\$ 2,276,126	\$ -765,000	
<u>Treasurer of State</u>						
Treasurer - General Office	\$ 766,324	\$ 800,564	\$ 800,564	\$ 800,564	\$ 0	S.F. 2298
Total Administration and Regulation	\$ 79,580,535	\$ 95,116,759	\$ 92,440,211	\$ 92,008,236	\$ -3,108,523	
Contingency ⁶⁶ Insur. Value Initiative Study	\$ 0	\$ 0	\$ 0	\$ 150,000	\$ 0	

Ag. and Natural Resources

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)	Bill Number (6)
<u>Ag. & Land Stewardship</u>						
Administrative Division	\$ 16,066,563	\$ 16,946,668	\$ 16,946,668	\$ 16,946,668	\$ 0	S.F. 2298
Missouri River Authority	9,780	9,535	9,535	9,535	0	S.F. 2298
Feed Grain Pilot Project	19,081	0	0	0	0	S.F. 2298
Regulatory Dairy Products	648,379	632,170	632,170	632,170	0	S.F. 2298
Avian Influenza	0	0	0	50,000	50,000	S.F. 2298
Total Ag. & Land Stewardship	\$ 16,743,803	\$ 17,588,373	\$ 17,588,373	\$ 17,638,373	\$ 50,000	
<u>Natural Resources, Department of</u>						
Department of Natural Resource	\$ 15,174,616	\$ 16,619,282	\$ 16,619,282	\$ 16,569,282	\$ -50,000	S.F. 2298
Help Us Stop Hunger	0	0	0	17,000	17,000	S.F. 2298
Total Natural Resources, Department of	\$ 15,174,616	\$ 16,619,282	\$ 16,619,282	\$ 16,586,282	\$ -33,000	
Total Ag. and Natural Resources	\$ 31,918,419	\$ 34,207,655	\$ 34,207,655	\$ 34,224,655	\$ 17,000	

Economic Development

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)	Bill Number (6)
<u>Economic Development, Dept. of</u>						
Economic Development, Dept of						
Grow Iowa Program Fund	\$ 0	\$ 0	\$ 23,000,000	\$ 0	\$ 0	S.F. 2298
Administrative Services						
General Administration	1,472,200	1,562,332	1,562,332	1,562,332	0	S.F. 2298
World Food Prize	285,000	285,000	285,000	285,000	0	S.F. 2298
Junior Olympics	0	50,000	0	0	-50,000	S.F. 2298
Total Administrative Services	<u>1,757,200</u>	<u>1,897,332</u>	<u>1,847,332</u>	<u>1,847,332</u>	<u>-50,000</u>	
Business Development						
Business Development	10,210,707	6,084,500	6,084,500	6,084,500	0	S.F. 2298
Community & Rural Devel.						
School to Career Refund	0	27,786	28,498	27,786	0	S.F. 2298
Community Development	4,511,924	5,730,725	6,230,725	5,505,725	-225,000	S.F. 2298
Total Community & Rural Devel.	<u>4,511,924</u>	<u>5,758,511</u>	<u>6,259,223</u>	<u>5,533,511</u>	<u>-225,000</u>	
Total Economic Development, Dept. of	<u>\$ 16,479,831</u>	<u>\$ 13,740,343</u>	<u>\$ 37,191,055</u>	<u>\$ 13,465,343</u>	<u>\$ -275,000</u>	
<u>Iowa Workforce Development</u>						
General Office	\$ 4,758,924	\$ 4,889,124	\$ 5,189,124	\$ 4,889,124	\$ 0	S.F. 2298
Welfare-To-Work Match	0	-2,145	0	0	2,145	S.F. 2298
Total Iowa Workforce Development	<u>\$ 4,758,924</u>	<u>\$ 4,886,979</u>	<u>\$ 5,189,124</u>	<u>\$ 4,889,124</u>	<u>\$ 2,145</u>	
<u>Public Employment Relations Board</u>						
General Office	\$ 795,890	\$ 895,752	\$ 895,752	\$ 895,752	\$ 0	S.F. 2298
<u>Regents, Board of</u>						
SUI - Economic Development	\$ 239,456	\$ 247,005	\$ 247,005	\$ 247,005	\$ 0	S.F. 2298

Economic Development

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)	Bill Number (6)
<u>Regents, Board of (cont.)</u>						
ISU - Economic Development	2,325,716	2,363,557	2,363,557	2,363,557	0	S.F. 2298
UNI - Economic Development	344,252	361,291	361,291	361,291	0	S.F. 2298
Total Regents, Board of	\$ 2,909,424	\$ 2,971,853	\$ 2,971,853	\$ 2,971,853	\$ 0	
Total Economic Development	\$ 24,944,069	\$ 22,494,927	\$ 46,247,784	\$ 22,222,072	\$ -272,855	

Education

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)	Bill Number (6)
<u>Blind, Iowa Commission for the</u>						
Department for the Blind	\$ 1,492,340	\$ 1,541,907	\$ 1,541,907	\$ 1,541,907	\$ 0	S.F. 2298
<u>College Aid Commission</u>						
Operations & Loan Program						
Scholarship and Grant Admin	\$ 285,964	\$ 298,825	\$ 298,825	\$ 298,825	\$ 0	S.F. 2298
Student Aid Prg. (IA Grants)	1,029,884	1,029,784	1,029,784	1,029,784	0	S.F. 2298
Osteopathic University Prime	355,334	346,451	346,451	396,451	50,000	S.F. 2298
ACE Opportunity Grants	224,895	216,849	0	0	-216,849	S.F. 2298
National Guard Loan Program	1,175,000	1,143,599	2,900,000	2,900,000	1,756,401	S.F. 2298
Teacher Shortage Forgive. Loan	472,279	460,472	460,472	460,472	0	S.F. 2298
Total Operations & Loan Program	3,543,356	3,495,980	5,035,532	5,085,532	1,589,552	
Standing Grant & Loan Program						
Tuition Grant Program Standing	46,117,964	45,257,515	47,157,515	47,157,515	1,900,000	S.F. 2298
Scholarship Program Standing	477,103	465,175	465,175	465,175	0	S.F. 2298
Voc Tech Grant - Standing	2,375,657	2,316,266	2,533,115	2,533,115	216,849	S.F. 2298
Total Standing Grant & Loan Program	48,970,724	48,038,956	50,155,805	50,155,805	2,116,849	
Total College Aid Commission	\$ 52,514,080	\$ 51,534,936	\$ 55,191,337	\$ 55,241,337	\$ 3,706,401	
<u>Cultural Affairs, Dept. of</u>						
Cultural Affairs - Admin.	\$ 210,214	\$ 214,475	\$ 214,475	\$ 214,475	\$ 0	S.F. 2298
Cultural Grants	300,000	299,240	299,240	299,240	0	S.F. 2298
State Historical Society	2,745,207	2,868,725	2,868,725	2,868,725	0	S.F. 2298
Historical Sites	523,024	526,459	526,459	526,459	0	S.F. 2298
Iowa Arts Council	1,161,246	1,157,486	1,157,486	1,157,486	0	S.F. 2298
Total Cultural Affairs, Dept. of	\$ 4,939,691	\$ 5,066,385	\$ 5,066,385	\$ 5,066,385	\$ 0	

Education

General Fund

Actual FY 2003	Estimated Net FY 2004	Gov Rec FY 2005	Final Action FY 2005	Final Action vs. FY 2004	Bill Number
(1)	(2)	(3)	(4)	(5)	(6)

Education, Department of

Administration

Dept. of Ed. Administration	\$ 4,928,249	\$ 5,168,114	\$ 5,168,114	\$ 5,168,114	\$ 0	S.F. 2298
Vocational Ed. Admin.	477,139	514,828	514,828	514,828	0	S.F. 2298
Board of Ed. Examiners	41,688	40,782	40,782	0	-40,782	S.F. 2298
Vocational Rehabilitation	4,185,341	4,278,784	4,278,784	4,278,784	0	S.F. 2298
Independent Living	54,533	54,150	54,150	54,150	0	S.F. 2298
State Library	1,222,051	1,262,603	1,262,603	1,262,603	0	S.F. 2298
Library Service Areas	1,411,854	1,376,558	1,376,558	1,376,558	0	S.F. 2298
Iowa Public Television	6,200,841	6,426,514	6,726,514	6,568,514	142,000	S.F. 2298
IPTV - Regional Councils	1,612,500	1,600,806	1,600,806	1,600,806	0	S.F. 2298
School Food Service	2,574,034	2,509,683	2,509,683	2,509,683	0	S.F. 2298
Total Administration	22,708,230	23,232,822	23,532,822	23,334,040	101,218	

Education, Dept. of

Professional Development Grant	0	0	10,000,000	0	0	S.F. 2298
Early Childhood	0	0	1,500,000	0	0	S.F. 2298
Total Education, Dept. of	0	0	11,500,000	0	0	

Grants & State Aid

Enrich Iowa Libraries	1,741,982	1,698,432	1,698,432	1,698,432	0	S.F. 2298
Vocational Educ Secondary	2,938,488	2,936,904	2,936,904	2,936,904	0	S.F. 2298
Empowerment Bd - Early Child.	13,724,712	13,381,594	13,381,594	13,381,594	0	S.F. 2298
Nonpublic Textbooks	578,880	564,408	564,408	590,458	26,050	S.F. 2298
Student Achievement	16,100,000	43,113,894	47,363,894	45,283,894	2,170,000	S.F. 2298
Jobs For America's Grads	0	0	400,000	400,000	400,000	S.F. 2298
Achievement Gap Grants	0	0	0	500,000	500,000	S.F. 2298
Total Grants & State Aid	35,084,062	61,695,232	66,345,232	64,791,282	3,096,050	

Education

General Fund

Actual FY 2003	Estimated Net FY 2004	Gov Rec FY 2005	Final Action FY 2005	Final Action vs. FY 2004	Bill Number
(1)	(2)	(3)	(4)	(5)	(6)

Education, Department of (cont.)

Community College

MAS - General Aid

138,585,680	135,779,244	138,879,244	139,779,244	4,000,000	S.F. 2298
-------------	-------------	-------------	-------------	-----------	-----------

Total Education, Department of

\$ 196,377,972	\$ 220,707,298	\$ 240,257,298	\$ 227,904,566	\$ 7,197,268	
----------------	----------------	----------------	----------------	--------------	--

Regents, Board of

Regents, Board of

Regents Board Office

\$ 1,148,244	\$ 1,160,398	\$ 1,160,398	\$ 1,160,398	\$ 0	S.F. 2298
--------------	--------------	--------------	--------------	------	-----------

Tuition Replacement

0	13,009,474	13,009,474	13,009,474	0	S.F. 2298
---	------------	------------	------------	---	-----------

Southwest Iowa Resource Center

105,985	105,956	105,956	105,956	0	S.F. 2298
---------	---------	---------	---------	---	-----------

Tri State Graduate Center

78,065	77,941	77,941	77,941	0	S.F. 2298
--------	--------	--------	--------	---	-----------

Quad Cities Graduate Center

157,799	157,144	157,144	157,144	0	S.F. 2298
---------	---------	---------	---------	---	-----------

Total Regents, Board of

1,490,093	14,510,913	14,510,913	14,510,913	0	
-----------	------------	------------	------------	---	--

University of Iowa

Univ. of Iowa: Gen. University

222,319,484	219,937,344	233,585,069	219,937,344	0	S.F. 2298
-------------	-------------	-------------	-------------	---	-----------

Indigent Patient Program: UIHC

28,159,909	27,284,584	27,284,584	27,284,584	0	S.F. 2298
------------	------------	------------	------------	---	-----------

Psychiatric Hospital

7,202,200	7,043,056	7,043,056	7,043,056	0	S.F. 2298
-----------	-----------	-----------	-----------	---	-----------

Center Dis. & Dev. (Hosp-Sch)

6,459,930	6,363,265	6,363,265	6,363,265	0	S.F. 2298
-----------	-----------	-----------	-----------	---	-----------

Oakdale Campus

2,728,074	2,657,335	2,657,335	2,657,335	0	S.F. 2298
-----------	-----------	-----------	-----------	---	-----------

University Hygienic Laboratory

3,819,323	3,802,520	3,802,520	3,802,520	0	S.F. 2298
-----------	-----------	-----------	-----------	---	-----------

Family Practice Program

2,123,084	2,075,948	2,075,948	2,075,948	0	S.F. 2298
-----------	-----------	-----------	-----------	---	-----------

SCHS - Hemophilia, Cancer

628,576	649,066	649,066	649,066	0	S.F. 2298
---------	---------	---------	---------	---	-----------

State of Iowa Cancer Registry

184,676	178,739	178,739	178,739	0	S.F. 2298
---------	---------	---------	---------	---	-----------

SUI Substance Abuse Consortium

66,424	64,871	64,871	64,871	0	S.F. 2298
--------	--------	--------	--------	---	-----------

Biocatalysis

917,754	881,384	881,384	881,384	0	S.F. 2298
---------	---------	---------	---------	---	-----------

Primary Health Care

783,918	759,875	759,875	759,875	0	S.F. 2298
---------	---------	---------	---------	---	-----------

Iowa Birth Defects Registry

45,813	44,636	44,636	44,636	0	S.F. 2298
--------	--------	--------	--------	---	-----------

Total University of Iowa

275,439,165	271,742,623	285,390,348	271,742,623	0	
-------------	-------------	-------------	-------------	---	--

Education

General Fund

	Actual FY 2003	Estimated Net FY 2004	Gov Rec FY 2005	Final Action FY 2005	Final Action vs. FY 2004	Bill Number
	(1)	(2)	(3)	(4)	(5)	(6)
Regents, Board of (cont.)						
Iowa State University						
Iowa State: Gen. University	175,588,206	173,189,751	183,936,657	173,189,751	0	S.F. 2298
ISU-Ag & Home Ec. Exp. Sta.	31,874,032	31,019,520	31,019,520	31,019,520	0	S.F. 2298
ISU - Cooperative Extension	20,140,175	19,738,432	19,738,432	19,738,432	0	S.F. 2298
ISU Leopold Center	487,825	464,319	464,319	464,319	0	S.F. 2298
Livestock Disease Research	232,749	220,708	220,708	220,708	0	S.F. 2298
Total Iowa State University	228,322,987	224,632,730	235,379,636	224,632,730	0	
Univ. of Northern Iowa						
University of Northern Iowa	78,589,015	77,804,507	82,632,493	77,804,507	0	S.F. 2298
Recycling & Reuse Center	214,188	211,858	211,858	211,858	0	S.F. 2298
Total Univ. of Northern Iowa	78,803,203	78,016,365	82,844,351	78,016,365	0	
Special Schools						
Iowa School for the Deaf	7,698,218	8,099,712	8,598,187	8,468,249	368,537	S.F. 2298
Braille & Sight Saving School	4,314,658	4,531,492	4,810,400	4,737,675	206,183	S.F. 2298
Tuition and Transportation	15,103	14,725	14,725	15,020	295	S.F. 2298
Total Special Schools	12,027,979	12,645,929	13,423,312	13,220,944	575,015	
Total Regents, Board of	\$ 596,083,427	\$ 601,548,560	\$ 631,548,560	\$ 602,123,575	\$ 575,015	
Total Education	\$ 851,407,510	\$ 880,399,086	\$ 933,605,487	\$ 891,877,770	\$ 11,478,684	

Health and Human Services

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)
<u>Elder Affairs, Department of</u>					
Aging Programs	\$ 3,916,273	\$ 2,632,668	\$ 2,632,668	\$ 2,625,146	\$ -7,522
<u>Health, Department of Public</u>					
Addictive Disorders	\$ 1,172,890	\$ 1,267,111	\$ 2,267,111	\$ 1,267,111	\$ 0
Adult Wellness	497,647	254,067	304,067	304,067	50,000
Child and Adolescent Wellness	1,083,796	815,803	1,915,803	915,803	100,000
Chronic Conditions	1,148,795	1,020,040	845,863	845,863	-174,177
Community Capacity - GF	1,204,483	1,308,748	1,267,359	1,267,359	-41,389
Elderly Wellness	9,455,265	9,233,985	9,233,985	9,233,985	0
Environmental Hazards	155,276	340,808	251,808	251,808	-89,000
Infectious Diseases	1,075,158	1,077,251	1,079,703	1,079,703	2,452
Injuries	1,464,963	1,379,358	1,379,358	1,379,358	0
Public Protection	6,115,802	6,510,118	6,598,873	6,598,873	88,755
Resource Management	1,074,075	699,319	762,678	680,707	-18,612
Uninsured Pres. Drug Access	0	0	0	10,000	10,000
Hearing Impaired Licensure	0	0	0	60,390	60,390
Total Health, Department of Public	\$ 24,448,150	\$ 23,906,608	\$ 25,906,608	\$ 23,895,027	\$ -11,581
<u>Human Services, Department of</u>					
Economic Assistance					
Family Investment Program	\$ 35,288,782	\$ 36,189,791	\$ 38,711,111	\$ 39,045,438	\$ 2,855,647
Child Support Recoveries	5,750,910	5,915,656	5,915,656	5,715,656	-200,000
Total Economic Assistance	41,039,692	42,105,447	44,626,767	44,761,094	2,655,647
Medical Services					
Medical Assistance-GF Trans	418,742,073	333,486,073	391,400,000	352,794,101	19,308,028
Health Insurance Premium Pmt.	565,848	606,429	606,429	606,429	0
Medical Contracts	8,729,141	8,990,035	10,790,035	9,725,035	735,000

Health and Human Services

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)
Human Services, Department of (cont.)					
Medical Services (cont.)					
State Children's Health Ins.	11,458,412	11,118,275	12,618,275	12,118,275	1,000,000
State Supplementary Assistance	19,500,000	19,198,735	19,198,735	19,273,135	74,400
County Hospitals	0	312,000	0	200,000	-112,000
Total Medical Services	458,995,474	373,711,547	434,613,474	394,716,975	21,005,428
Child and Family Services					
Child Care Services	4,939,635	5,050,752	5,050,752	5,050,752	0
Toledo Juvenile Home	6,150,122	6,061,266	6,061,266	6,061,266	0
Eldora Training School	10,149,340	9,570,563	9,570,563	9,570,563	0
Child and Family Services	103,844,163	107,091,253	107,091,253	96,935,253	-10,156,000
Family Support Subsidy	1,936,434	1,936,434	1,936,434	1,936,434	0
Child Welfare Reduction	0	-10,000,000	0	0	10,000,000
Child Welfare Redes Prov Loan	0	1,000,000	0	0	-1,000,000
CW Tech & Training	0	1,200,000	0	0	-1,200,000
Total Child and Family Services	127,019,694	121,910,268	129,710,268	119,554,268	-2,356,000
MH/MR/DD/BI					
Conners Training	42,623	42,623	42,623	42,623	0
Cherokee Mental Health Inst.	12,392,966	12,927,556	12,927,556	12,927,556	0
Clarinda Mental Health Inst.	7,059,035	7,410,346	7,410,346	7,410,346	0
Independence Mental Health Ins	16,283,896	17,239,768	17,239,768	17,239,768	0
Mt. Pleasant Mental Health Ins	5,292,013	6,109,205	6,109,205	6,109,205	0
Glenwood Resource Center	4,021,038	6,060,778	9,218,772	8,550,280	2,489,502
Woodward Resource Center	2,521,266	4,578,453	4,520,459	4,520,459	-57,994
Mental Health Redesign	0	0	5,000,000	0	0
DD Special Needs Grants	47,827	0	0	0	0
MI/MR State Cases	11,414,619	11,014,619	11,014,619	11,014,619	0
MH/DD Community Services	17,757,890	17,757,890	17,757,890	17,757,890	0

Health and Human Services

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)
Human Services, Department of (cont.)					
MH/MR/DD/BI (cont.)					
Personal Assistance	157,921	205,748	205,748	205,748	0
Sexual Predator Civil Commit.	3,375,179	2,801,472	3,531,005	2,833,646	32,174
MH/DD Growth Factor	14,181,000	19,073,638	23,738,749	23,738,749	4,665,111
Total MH/MR/DD/BI	94,547,273	105,222,096	118,716,740	112,350,889	7,128,793
Managing and Delivering Services					
Field Operations	49,951,093	52,727,745	52,727,745	53,097,364	369,619
General Administration	11,304,333	11,480,872	11,480,872	11,089,434	-391,438
Volunteers	109,568	109,568	109,568	109,568	0
Total Managing and Delivering Services	61,364,994	64,318,185	64,318,185	64,296,366	-21,819
Total Human Services, Department of	\$ 782,967,127	\$ 707,267,543	\$ 791,985,434	\$ 735,679,592	\$ 28,412,049
Veterans Affairs, Comm. of					
Veterans Affairs, Comm of	\$ 188,074	\$ 293,971	\$ 293,971	\$ 293,971	\$ 0
Iowa Veterans Home	14,092,151	16,351,559	17,351,559	16,189,139	-162,420
Total Veterans Affairs, Comm. of	\$ 14,280,225	\$ 16,645,530	\$ 17,645,530	\$ 16,483,110	\$ -162,420
Total Health and Human Services	\$ 825,611,775	\$ 750,452,349	\$ 838,170,240	\$ 778,682,875	\$ 28,230,526

Health and Human Services

General Fund

	Bill Number
	(6)
<u>Elder Affairs, Department of</u>	
Aging Programs	S.F. 2298
<u>Health, Department of Public</u>	
Addictive Disorders	S.F. 2298
Adult Wellness	S.F. 2298
Child and Adolescent Wellness	S.F. 2298
Chronic Conditions	S.F. 2298
Community Capacity - GF	S.F. 2298
Elderly Wellness	S.F. 2298
Environmental Hazards	S.F. 2298
Infectious Diseases	S.F. 2298
Injuries	S.F. 2298
Public Protection	S.F. 2298
Resource Management	S.F. 2298
Uninsured Pres. Drug Access	S.F. 2298
Hearing Impaired Licensure	S.F. 2298
Total Health, Department of Public	
<u>Human Services, Department of</u>	
Economic Assistance	
Family Investment Program	S.F. 2298
Child Support Recoveries	S.F. 2298
Total Economic Assistance	
Medical Services	
Medical Assistance-GF Trans	S.F. 2298
Health Insurance Premium Pmt.	S.F. 2298
Medical Contracts	S.F. 2298

Health and Human Services

General Fund

	Bill Number
	(6)
<u>Human Services, Department of (cont.)</u>	
Medical Services (cont.)	
State Children's Health Ins.	S.F. 2298
State Supplementary Assistance	S.F. 2298
County Hospitals	S.F. 2298
Total Medical Services	
Child and Family Services	
Child Care Services	S.F. 2298
Toledo Juvenile Home	S.F. 2298
Eldora Training School	S.F. 2298
Child and Family Services	S.F. 2298
Family Support Subsidy	S.F. 2298
Child Welfare Reduction	S.F. 2298
Child Welfare Redes Prov Loan	S.F. 2298
CW Tech & Training	S.F. 2298
Total Child and Family Services	
MH/MR/DD/BI	
Conners Training	S.F. 2298
Cherokee Mental Health Inst.	S.F. 2298
Clarinda Mental Health Inst.	S.F. 2298
Independence Mental Health Ins	S.F. 2298
Mt. Pleasant Mental Health Ins	S.F. 2298
Glenwood Resource Center	S.F. 2298
Woodward Resource Center	S.F. 2298
Mental Health Redesign	S.F. 2298
DD Special Needs Grants	S.F. 2298
MI/MR State Cases	S.F. 2298
MH/DD Community Services	S.F. 2298

Health and Human Services

General Fund

	<u>Bill Number</u> <u>(6)</u>
<u>Human Services, Department of (cont.)</u>	
MH/MR/DD/BI (cont.)	
Personal Assistance	S.F. 2298
Sexual Predator Civil Commit.	S.F. 2298
MH/DD Growth Factor	2003 Session
Total MH/MR/DD/BI	
Managing and Delivering Services	
Field Operations	S.F. 2298
General Administration	S.F. 2298
Volunteers	S.F. 2298
Total Managing and Delivering Services	
Total Human Services, Department of	
<u>Veterans Affairs, Comm. of</u>	
Veterans Affairs, Comm of	S.F. 2298
Iowa Veterans Home	S.F. 2298
Total Veterans Affairs, Comm. of	
Total Health and Human Services	

Justice System

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)	Bill Number (6)
<u>Justice, Department of</u>						
General Office A.G.	\$ 7,160,615	\$ 7,565,245	\$ 7,565,245	\$ 7,565,245	\$ 0	S.F. 2298
Consumer Advocate	2,754,760	2,803,862	2,803,862	2,803,862	0	S.F. 2298
Victim Assistance Grants	0	0	25,000	5,000	5,000	S.F. 2298
Total Justice, Department of	\$ 9,915,375	\$ 10,369,107	\$ 10,394,107	\$ 10,374,107	\$ 5,000	
<u>Civil Rights Commission</u>						
Civil Rights Commission	\$ 886,024	\$ 825,752	\$ 924,752	\$ 825,752	\$ 0	S.F. 2298
<u>Corrections, Department of</u>						
<u>Corrections Institutions</u>						
Ft. Madison Inst.	\$ 33,168,605	\$ 37,393,149	\$ 38,009,504	\$ 38,009,504	\$ 616,355	S.F. 2298
Anamosa Inst.	24,386,629	26,468,726	26,913,551	26,913,551	444,825	S.F. 2298
Oakdale Inst.	21,497,363	23,127,382	23,536,936	23,536,936	409,554	S.F. 2298
Newton Inst.	22,501,891	24,007,011	24,533,794	24,533,794	526,783	S.F. 2298
Mt Pleasant Inst.	21,161,133	22,306,420	22,464,361	22,464,361	157,941	S.F. 2298
Rockwell City Inst.	7,268,049	7,711,007	7,772,369	7,772,369	61,362	S.F. 2298
Clarinda Inst.	18,326,306	20,271,253	22,518,204	22,518,204	2,246,951	S.F. 2298
Mitchellville Inst.	12,024,416	12,998,051	13,190,260	13,190,260	192,209	S.F. 2298
Ft. Dodge Inst.	24,299,207	25,785,046	25,880,530	25,880,530	95,484	S.F. 2298
Total Corrections Institutions	184,633,599	200,068,045	204,819,509	204,819,509	4,751,464	
<u>Corrections Central Office</u>						
County Confinement	674,954	674,954	674,954	674,954	0	S.F. 2298
Federal Prisoners/Contractual	241,293	241,293	241,293	241,293	0	S.F. 2298
Central Office Corrections	2,666,224	2,784,393	2,784,393	2,784,393	0	S.F. 2298
Corrections Education	100,000	1,000,000	1,000,000	1,008,358	8,358	S.F. 2298
Iowa Corr. Offender Network	427,700	427,700	427,700	427,700	0	S.F. 2298
Total Corrections Central Office	4,110,171	5,128,340	5,128,340	5,136,698	8,358	

Justice System

General Fund

Actual FY 2003	Estimated Net FY 2004	Gov Rec FY 2005	Final Action FY 2005	Final Action vs. FY 2004	Bill Number
(1)	(2)	(3)	(4)	(5)	(6)

Corrections, Department of (cont.)

CBC Districts

CBC District I	8,953,795	9,853,209	10,090,207	10,090,207	236,998	S.F. 2298
CBC District II	6,992,061	7,657,081	7,755,402	7,755,402	98,321	S.F. 2298
CBC District III	4,073,638	4,527,819	4,631,423	4,631,423	103,604	S.F. 2298
CBC District IV	3,759,908	4,201,565	4,248,965	4,248,965	47,400	S.F. 2298
CBC District V	11,416,374	12,793,238	12,982,837	12,982,837	189,599	S.F. 2298
CBC District VI	8,746,141	9,952,952	10,064,717	10,064,717	111,765	S.F. 2298
CBC District VII	5,000,149	5,554,925	5,677,314	5,677,314	122,389	S.F. 2298
CBC District VIII	5,097,521	5,513,905	5,574,865	5,574,865	60,960	S.F. 2298
Total CBC Districts	54,039,587	60,054,694	61,025,730	61,025,730	971,036	

Total Corrections, Department of

\$ 242,783,357	\$ 265,251,079	\$ 270,973,579	\$ 270,981,937	\$ 5,730,858	
----------------	----------------	----------------	----------------	--------------	--

IA Telecommun & Technology Commission

ICN Operations/Edu. Subsidy	\$ 1,002,356	\$ 487,500	\$ 0	\$ 0	\$ -487,500	S.F. 2298
-----------------------------	--------------	------------	------	------	-------------	-----------

Inspections & Appeals, Dept of

Public Defender	\$ 15,384,767	\$ 16,663,446	\$ 17,720,628	\$ 16,663,446	\$ 0	S.F. 2298
Indigent Defense Appropriation	20,437,586	19,355,297	20,298,115	19,355,297	0	S.F. 2298

Total Inspections & Appeals, Dept of

\$ 35,822,353	\$ 36,018,743	\$ 38,018,743	\$ 36,018,743	\$ 0	
---------------	---------------	---------------	---------------	------	--

Judicial Branch

Judicial Branch	\$ 109,154,603	\$ 117,837,862	\$ 120,853,389	\$ 117,837,862	\$ 0	S.F. 2298
Judicial Retirement	2,039,664	2,039,664	4,979,417	2,039,664	0	S.F. 2298

Total Judicial Branch

\$ 111,194,267	\$ 119,877,526	\$ 125,832,806	\$ 119,877,526	\$ 0	
----------------	----------------	----------------	----------------	------	--

Law Enforcement Academy

Operations	\$ 975,526	\$ 1,066,890	\$ 1,066,890	\$ 1,066,890	\$ 0	S.F. 2298
------------	------------	--------------	--------------	--------------	------	-----------

Justice System

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)	Bill Number (6)
<u>Parole, Board of</u>						
Parole Board	\$ 962,489	\$ 1,017,910	\$ 1,043,768	\$ 1,067,910	\$ 50,000	S.F. 2298
<u>Public Defense, Department of</u>						
Public Defense, Dept. of						
Military Division	\$ 4,990,233	\$ 5,084,143	\$ 5,084,143	\$ 5,084,143	\$ 0	S.F. 2298
Emergency Management Division						
Homeland Sec. & Emer. Mgmt Div	1,050,987	1,123,400	1,123,400	1,123,400	0	S.F. 2298
Total Public Defense, Department of	<u>\$ 6,041,220</u>	<u>\$ 6,207,543</u>	<u>\$ 6,207,543</u>	<u>\$ 6,207,543</u>	<u>\$ 0</u>	
<u>Public Safety, Department of</u>						
Public Safety Administration	\$ 2,398,544	\$ 2,439,332	\$ 2,669,732	\$ 2,654,732	\$ 215,400	S.F. 2298
Investigation, DCI	12,499,886	13,097,476	14,058,510	14,058,510	961,034	S.F. 2298
Narcotics Enforcement	3,510,371	3,711,733	3,930,089	3,930,089	218,356	S.F. 2298
Undercover Funds	123,343	120,259	123,343	123,343	3,084	S.F. 2298
Fire Marshal	1,889,002	1,841,832	2,181,998	2,181,998	340,166	S.F. 2298
Fire Service	558,147	597,840	638,021	638,021	40,181	S.F. 2298
Iowa State Patrol	36,636,369	38,141,308	41,195,293	42,517,133	4,375,825	S.F. 2298
Capitol Police	1,210,024	1,289,720	1,321,840	0	-1,289,720	S.F. 2298
DPS/SPOC Sick Leave Payout	272,421	210,701	316,179	316,179	105,478	S.F. 2298
Fire Fighter Training	543,270	529,391	544,587	559,587	30,196	S.F. 2298
Medical Injuries - DPS Custody	67,041	0	0	0	0	S.F. 2298
Total Public Safety, Department of	<u>\$ 59,708,418</u>	<u>\$ 61,979,592</u>	<u>\$ 66,979,592</u>	<u>\$ 66,979,592</u>	<u>\$ 5,000,000</u>	
Total Justice System	<u><u>\$ 469,291,385</u></u>	<u><u>\$ 503,101,642</u></u>	<u><u>\$ 521,441,780</u></u>	<u><u>\$ 513,400,000</u></u>	<u><u>\$ 10,298,358</u></u>	

Trans., Infra., and Capitals

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)	Bill Number (6)
Transportation, Department of						
Aviation Assistance	\$ 0	\$ -64,792	\$ 0	\$ 64,792	\$ 129,584	S.F. 2298
Rail Assistance	0	-35,959	0	35,959	71,918	S.F. 2298
Total Trans., Infra., and Capitals	\$ 0	\$ -100,751	\$ 0	\$ 100,751	\$ 201,502	

Unassigned Standing

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)	Bill Number (6)
<u>Administrative Services, Dept. of</u>						
Deferred Compensation Prog.	\$ 154,196	\$ 55,088	\$ 55,088	\$ 55,088	\$ 0	S.F. 2298
Federal Cash Management	233,632	536,250	436,250	436,250	-100,000	S.F. 2298
Unemployment Comp - State	831,555	438,750	538,750	538,750	100,000	S.F. 2298
Municpl.Fire & Police Ret.	2,816,189	2,745,784	2,745,784	2,745,784	0	S.F. 2298
Total Administrative Services, Dept. of	\$ 4,035,572	\$ 3,775,872	\$ 3,775,872	\$ 3,775,872	\$ 0	
<u>Corrections, Department of</u>						
State Cases	\$ 0	\$ 66,370	\$ 66,370	\$ 66,370	\$ 0	Standing
<u>Education, Department of</u>						
Child Development	\$ 11,463,871	\$ 11,271,000	\$ 11,271,000	\$ 11,271,000	\$ 0	S.F. 2298
Educational Excellence	66,891,336	55,469,053	55,469,053	55,469,053	0	S.F. 2298
Early Intervention Block Grant	30,000,000	29,250,000	29,250,000	29,250,000	0	S.F. 2298
Instructional Support	14,798,189	14,428,271	14,428,271	14,428,271	0	S.F. 2298
School Foundation Aid	1,738,962,243	1,772,201,824	1,888,600,000	1,881,177,760	108,975,936	Standing
Transportation/Nonpublic	7,799,550	7,604,561	7,604,561	7,955,541	350,980	S.F. 2298
Total Education, Department of	\$ 1,869,915,189	\$ 1,890,224,709	\$ 2,006,622,885	\$ 1,999,551,625	\$ 109,326,916	
<u>Executive Council</u>						
Court Costs	\$ 163,219	\$ 73,125	\$ 73,125	\$ 73,125	\$ 0	Standing
Public Improvements	12,411	48,750	48,750	48,750	0	Standing
Performance of Duty	1,250,505	1,462,500	1,462,500	1,462,500	0	Standing
Drainage Assessment	22,901	24,375	24,375	24,375	0	Standing
Total Executive Council	\$ 1,449,036	\$ 1,608,750	\$ 1,608,750	\$ 1,608,750	\$ 0	
<u>Legislative Branch</u>						
Legislature	\$ 24,113,347	\$ 24,363,894	\$ 26,475,749	\$ 24,475,749	\$ 111,855	S.F. 2298

Unassigned Standing

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)	Bill Number (6)
<u>Governor</u>						
Interstate Extradition Expense	\$ 0	\$ 3,710	\$ 3,710	\$ 3,710	\$ 0	Standing
<u>Health, Department of Public</u>						
Birth Defects Registry	\$ 0	\$ 0	\$ 0	\$ 120,000	\$ 120,000	S.F. 2059
<u>Human Services, Department of</u>						
Commission of Inquiry	\$ 0	\$ 1,706	\$ 1,706	\$ 1,706	\$ 0	Standing
Non Resident Transfer Mentally	0	82	82	82	0	Standing
Non Resident Commitment	66,716	174,704	174,704	174,704	0	Standing
MH Property Tax Relief	95,000,000	95,000,000	95,000,000	95,000,000	0	Standing
Child Abuse Prevention	0	0	0	240,000	240,000	S.F. 2059
Total Human Services, Department of	\$ 95,066,716	\$ 95,176,492	\$ 95,176,492	\$ 95,416,492	\$ 240,000	
<u>Management, Department of</u>						
Special Olympics Fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	Standing
Appeal Board	6,868,352	4,387,500	6,387,500	4,387,500	0	Standing
Total Management, Department of	\$ 6,898,352	\$ 4,417,500	\$ 6,417,500	\$ 4,417,500	\$ 0	
<u>Public Defense, Department of</u>						
Compensation & Expense	\$ 240,585	\$ 421,639	\$ 421,639	\$ 421,639	\$ 0	S.F. 2298
<u>Revenue, Dept. of</u>						
Machinery/Equip. Tax Replace.	\$ 20,990,785	\$ 10,999,643	\$ 0	\$ 0	\$ -10,999,643	Standing
Property Tax Replacement	51,099,049	0	0	0	0	S.F. 2298
Printing Cigarette Stamps	110,055	107,304	107,304	107,304	0	S.F. 2298
Livestock Producers Credit	1,792,533	1,770,342	1,770,342	1,770,342	0	S.F. 2298
Homestead Tax Credit Aid	105,584,616	102,945,379	120,400,000	0	-102,945,379	S.F. 2298
Ag Land Tax Credit	35,482,244	34,610,183	20,000,000	0	-34,610,183	S.F. 2298

Unassigned Standing

General Fund

	Actual FY 2003 (1)	Estimated Net FY 2004 (2)	Gov Rec FY 2005 (3)	Final Action FY 2005 (4)	Final Action vs. FY 2004 (5)	Bill Number (6)
Revenue, Dept. of (cont.)						
Military Service Tax Credit	2,530,462	2,568,402	2,536,000	0	-2,568,402	S.F. 2298
Elderly & Disabled Tax Credit	15,765,986	16,235,505	19,540,000	0	-16,235,505	S.F. 2298
Franchise Tax Reimbursement	7,986,649	8,580,000	0	0	-8,580,000	S.F. 2298
Collection Agencies Reimburse	-411,776	0	0	0	0	S.F. 2298
Tobacco Enforcement	0	50,000	25,000	25,000	-25,000	Standing
Total Revenue, Dept. of	\$ 240,930,603	\$ 177,866,758	\$ 164,378,646	\$ 1,902,646	\$ -175,964,112	
Secretary of State						
Iowa Servicemens Ballot Comm	\$ 0	\$ 3,412	\$ 0	\$ 3,412	\$ 0	Standing
Transportation, Department of						
Public Transit Assistance	\$ 8,949,693	\$ 8,267,156	\$ 0	\$ 0	\$ -8,267,156	Standing
Total Unassigned Standing	\$ 2,251,599,093	\$ 2,206,196,262	\$ 2,304,947,613	\$ 2,131,763,765	\$ -74,432,497	