

Fiscal Year 2013

PROGRAM and BUDGET



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

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

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

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

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

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

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

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

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

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

With a heart full of pride,

With a head full of ideas, and

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

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

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

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

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

To restore predictability and stability to our state budget

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

To set the stage for a period of unprecedented economic expansion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ying, will you please stand up.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

So, let's innovate today.

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

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

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

Let us,

Republicans and Democrats,

rural and urban,

all Iowans,

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

- working together,

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

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

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

Thank you.

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

PROGRAM

INITIATIVES

Branstad Administration's Five-Year Goals

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

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

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

Governor Branstad's Goals

Goal 1:

200,000 New Jobs for Iowans

Goal 2:

15% Reduction in the Cost of Government

Goal 3:

25% Increase in Family Incomes

Goal 4:

1st Schools in the Nation

Educational Transformation

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

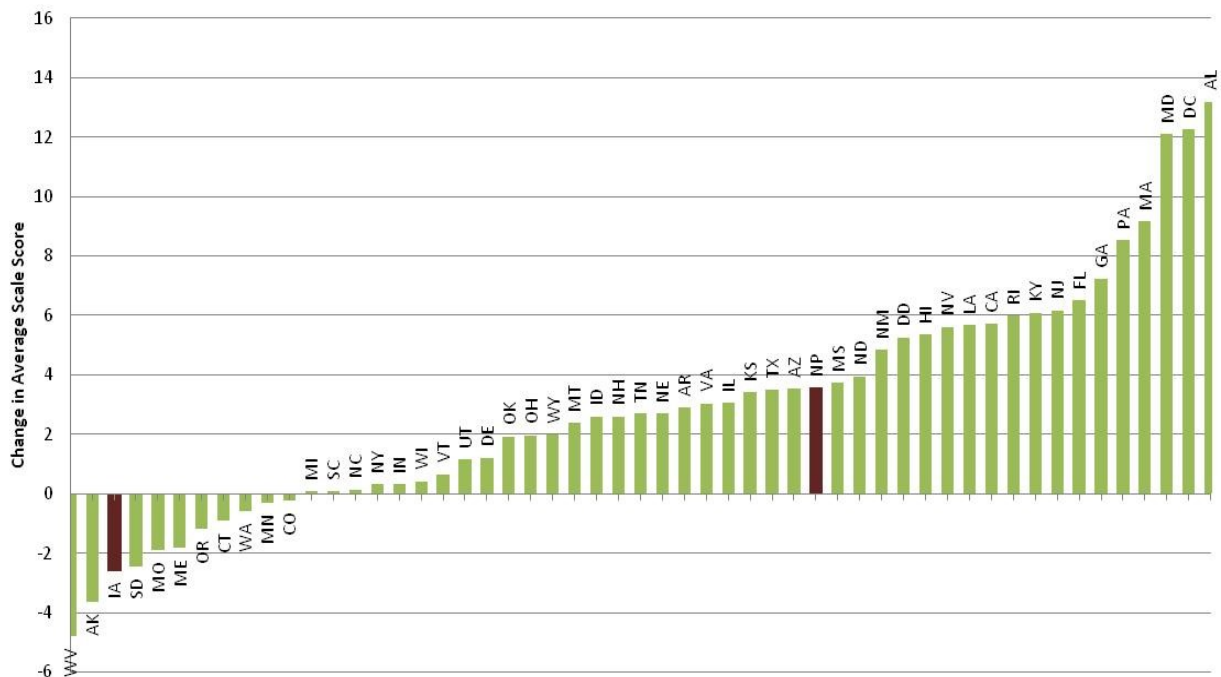
Iowans have a proud tradition of providing children the best education possible, dating back to 1830 when settlers built the first one-room schoolhouse in Lee County. In the early 1990s, Iowa led the nation in education. Iowa eighth-graders were first in math and fourth-graders were top performers in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

on the National Assessment of Educational Progress (NAEP).

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

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

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



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

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

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



into teacher preparation programs.

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

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

Expand and Improve the Iowa Core

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

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

Adopt a More Useful Assessment Framework

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

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

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

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

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

Assure Reading by the End of Third-Grade

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

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



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

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

Innovation to Boost Learning

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

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

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

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

Job Creation

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

Iowa Partnership for Economic Progress

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



Honey Creek Creamery

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

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

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

International Trade Missions

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

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



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

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

Reduce Commercial and Industrial Property Taxes by 40%

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

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

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

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

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

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

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

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

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

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

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

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

Incent and Encourage Employee Ownership of Iowa Businesses

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

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

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

Reinstate the Iowa Film Office

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



Supporting Strong and Healthy Families

Healthiest State in the Nation Initiative

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

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

Since August 2011, Governor Branstad

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



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

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

Redesign Mental Health Services

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

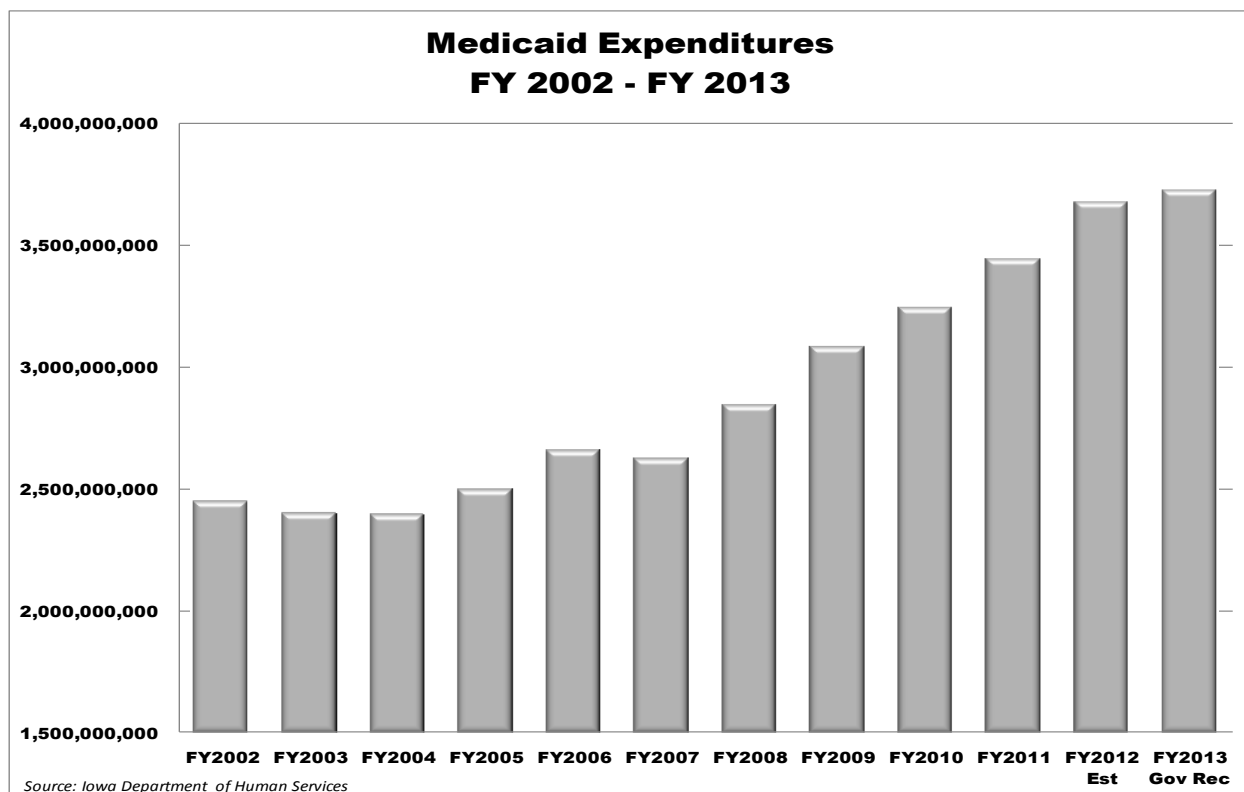
tency in access, service and quality for Iowans. It is time for Iowa to establish a statewide system of care that secures outcomes for the vulnerable and is accountable to the public. A redesigned system should create a balance between availability, affordability and quality of care while addressing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

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

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

Modern Health Care – e-Health in Iowa

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



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

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

Iowa's Medicaid Program

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

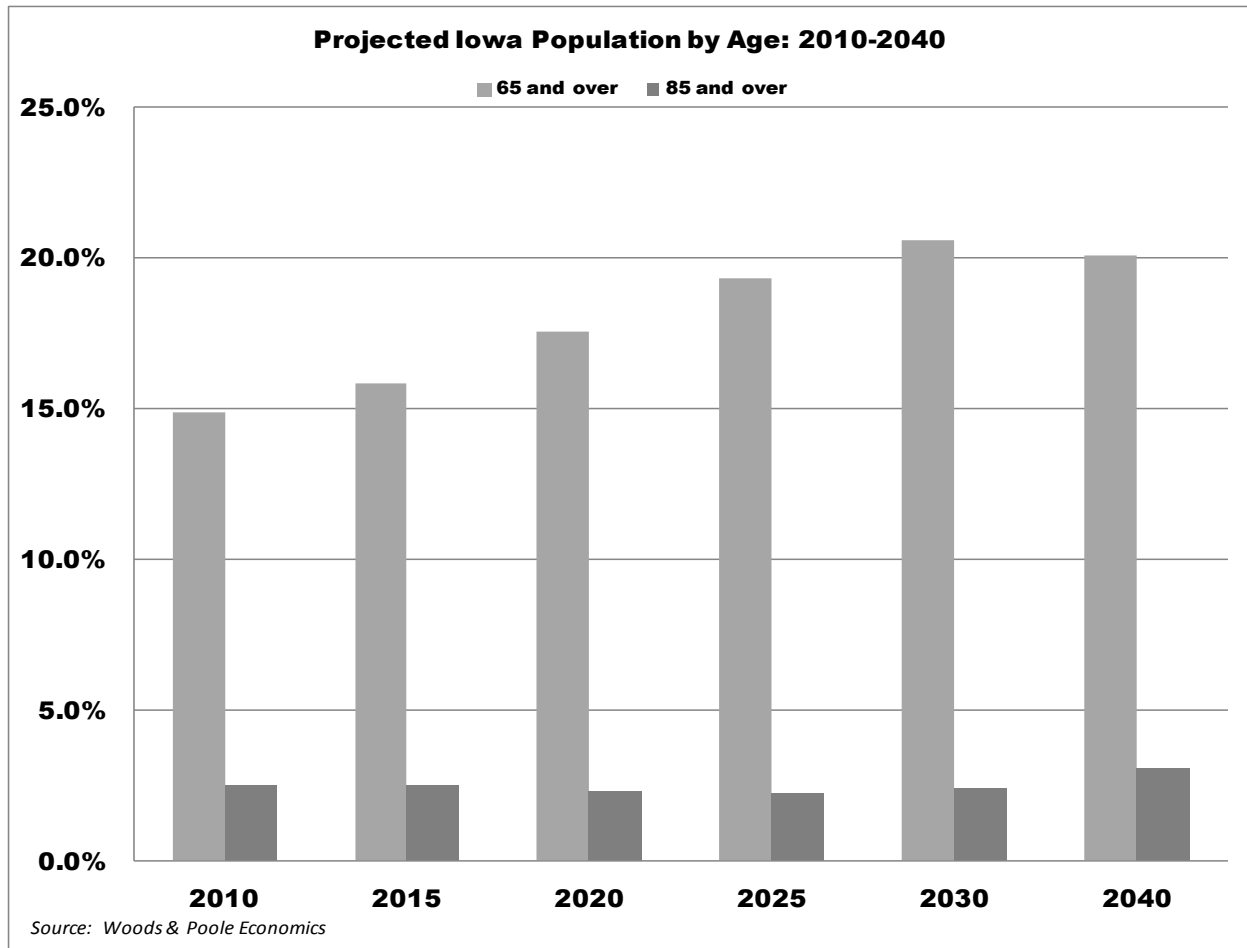
Supporting Our Older Iowans

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

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

Advocating for Older Iowans

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



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

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

Direct Care Workers

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



Supporting Our Military and Veterans

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



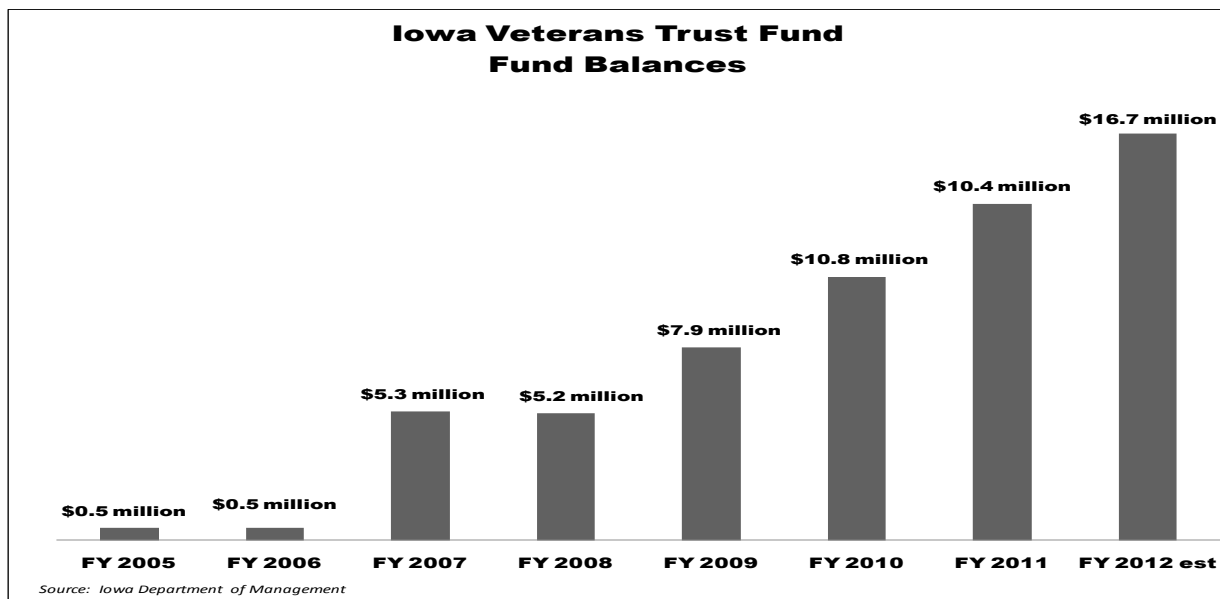
Building on this foundation, Governor Branstad proposes four key objectives.

Translating Military Expertise into Careers

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

Veterans Trust Fund

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



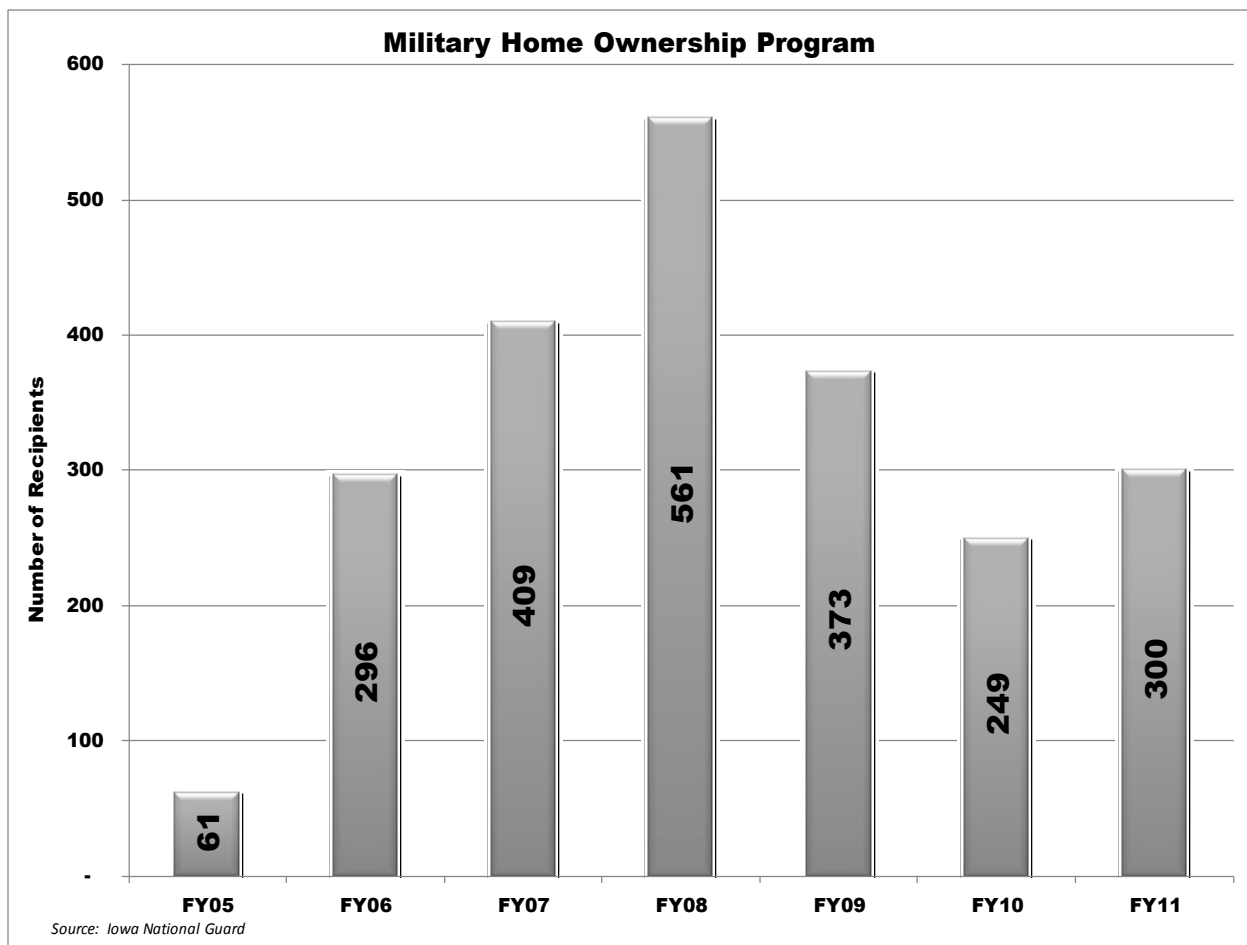
Iowa legislature for General Fund purposes. Governor Branstad remains fully committed to protecting the Fund this session and will work to ensure the Fund provides a stable, predictable source of revenue to support veterans' needs.

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

sist with their transition home.

Military Homeownership Assistance Program

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

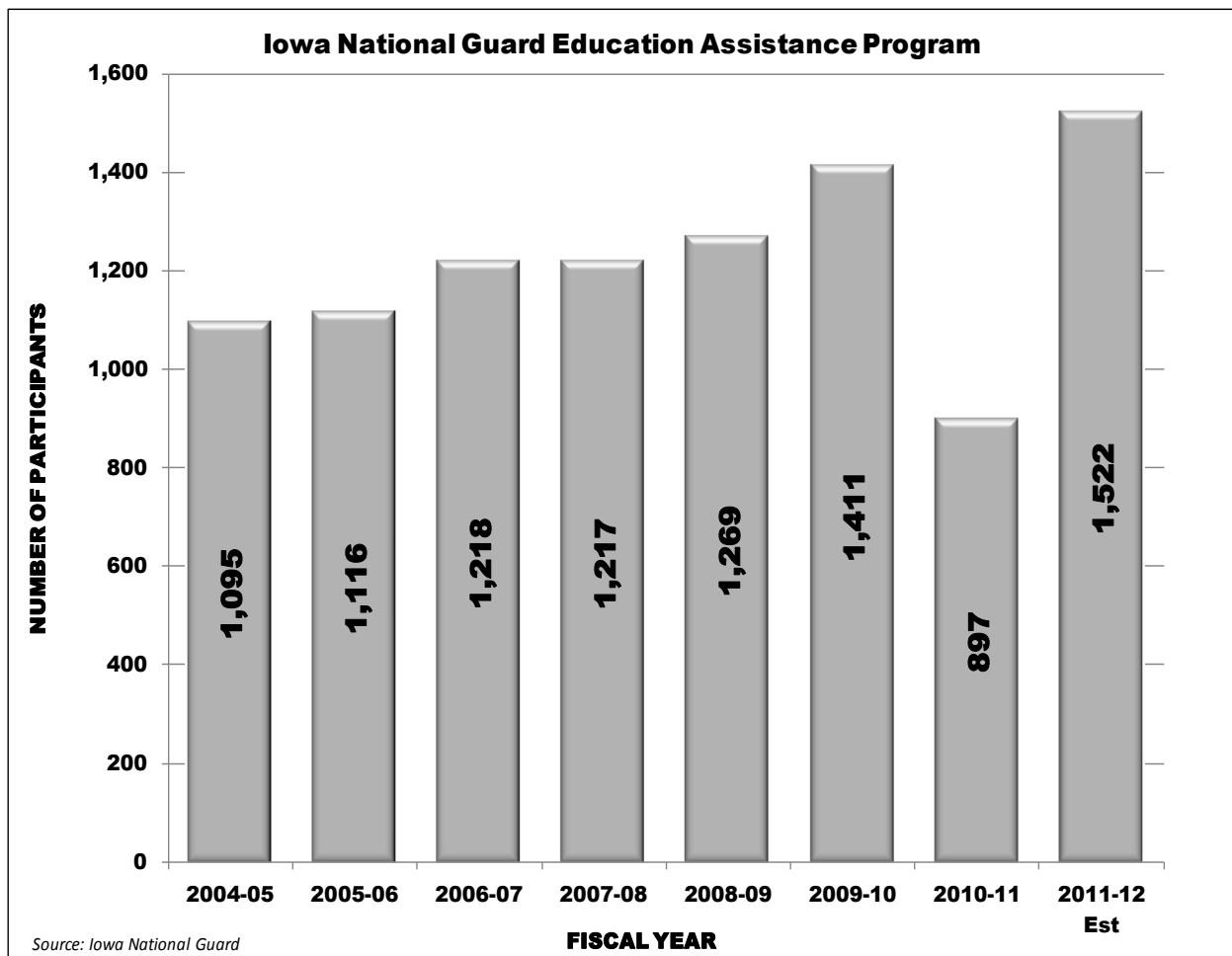


2005. Governor Branstad is recommending \$1.6 million be appropriated for FY 2013.

Iowa National Guard Education Assistance Program

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

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



Focusing on Public Safety

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

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

Expand the Definition of Synthetic Drugs

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

Strengthening DNA Profiling Program

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

Governor Branstad is proposing strength-

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



Feeding the World

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

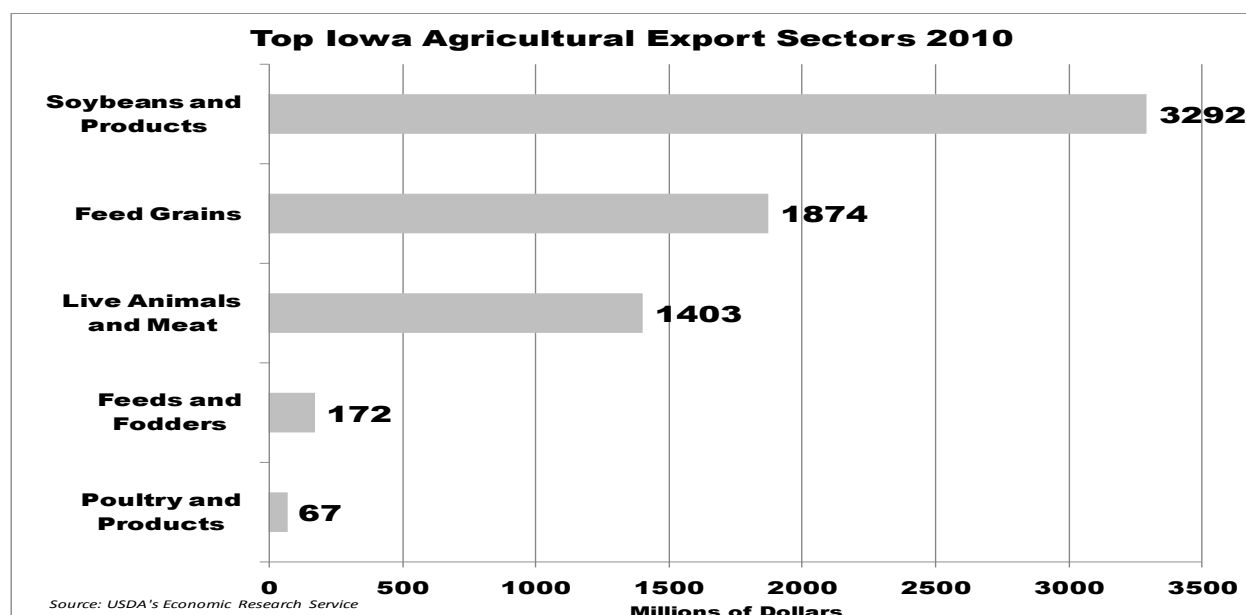


With the world population just surpassing seven billion people, international markets

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

Lead the World in Agriculture

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



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

Protect Iowa's Natural Resources for the Future

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

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



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

Embrace International Trading Partnerships

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



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

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

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

Road Use Tax Fund Efficiencies

Maximize Transportation Funding through Road Use Tax Fund Efficiencies

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



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

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

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

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

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

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

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

in increased investment in Iowa's public roadway system.



Open Government

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

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

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

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

Establish an Authoritative Source for Enforcement

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

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

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

Mandate Training for Keepers of Public Records

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

Improve Response Times to Transparency Questions

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

Fully Implement and Expand the Use of Iowa DataShare

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



ECONOMIC

REVIEW

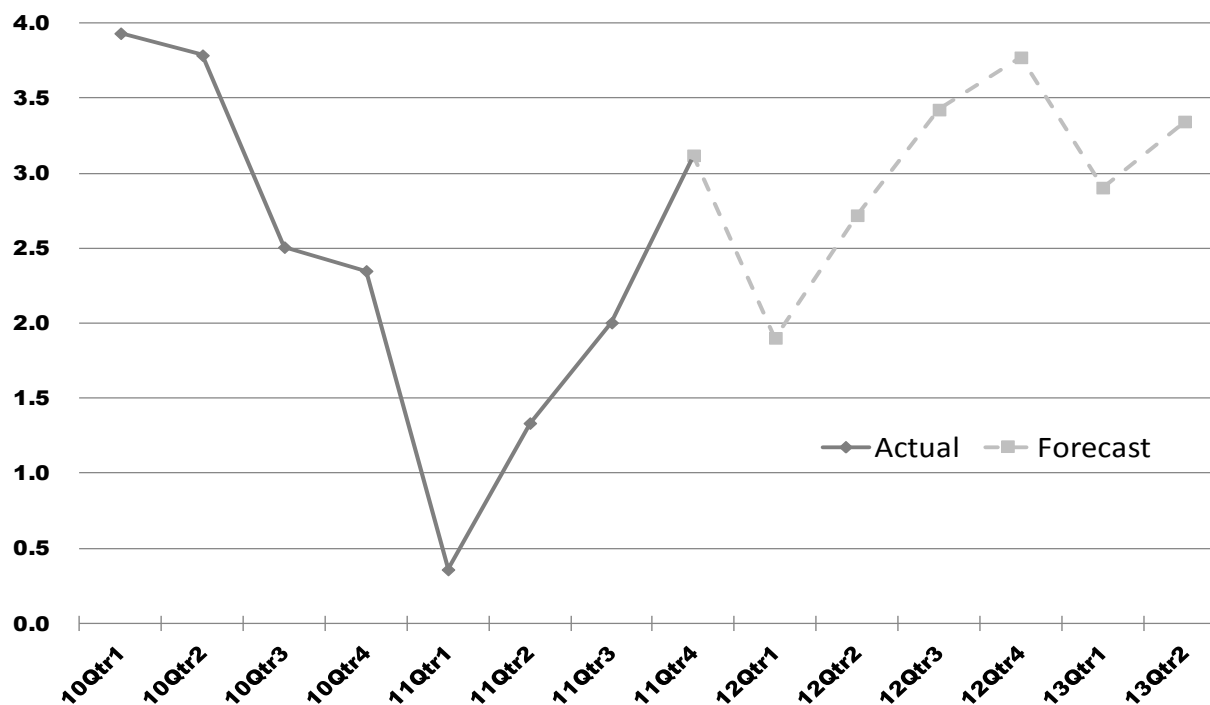
National Economic Conditions

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

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

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

Real U.S. GDP Growth



Source: Moody's Analytics

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

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

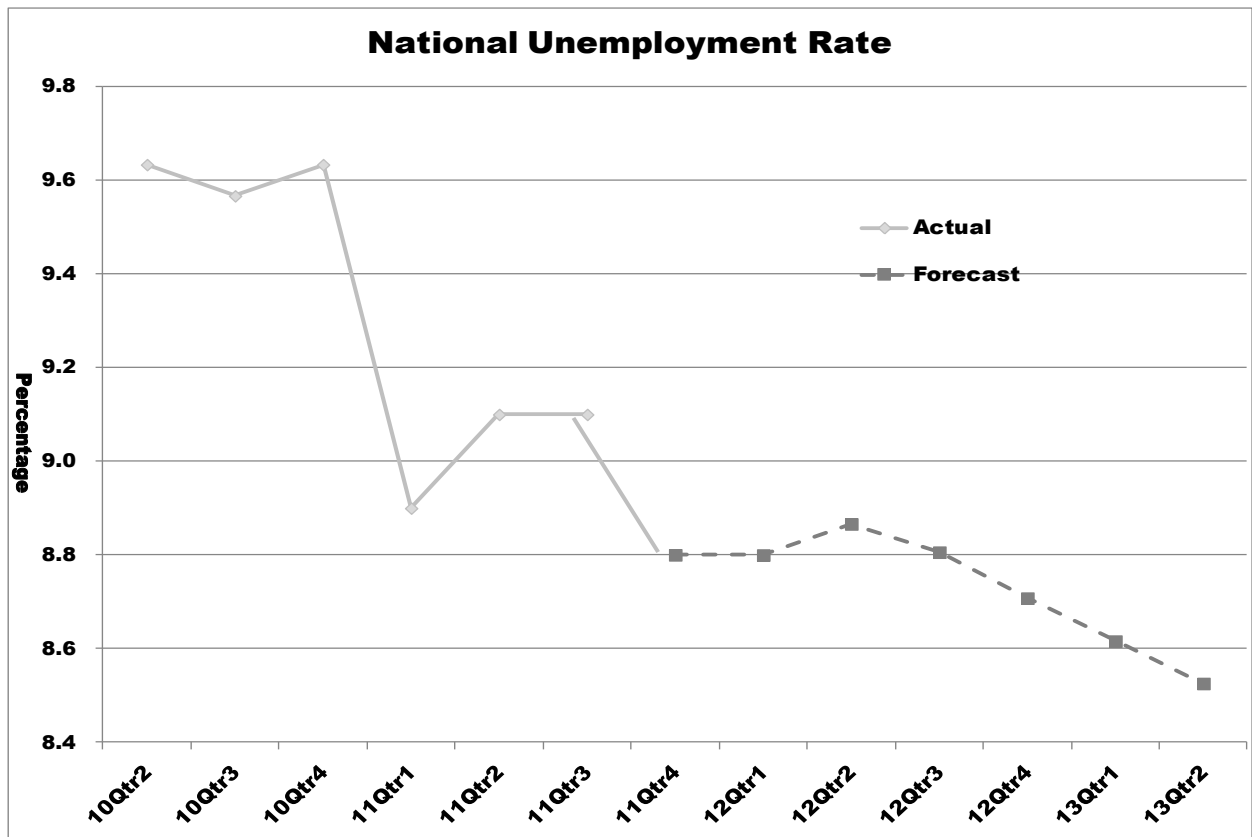
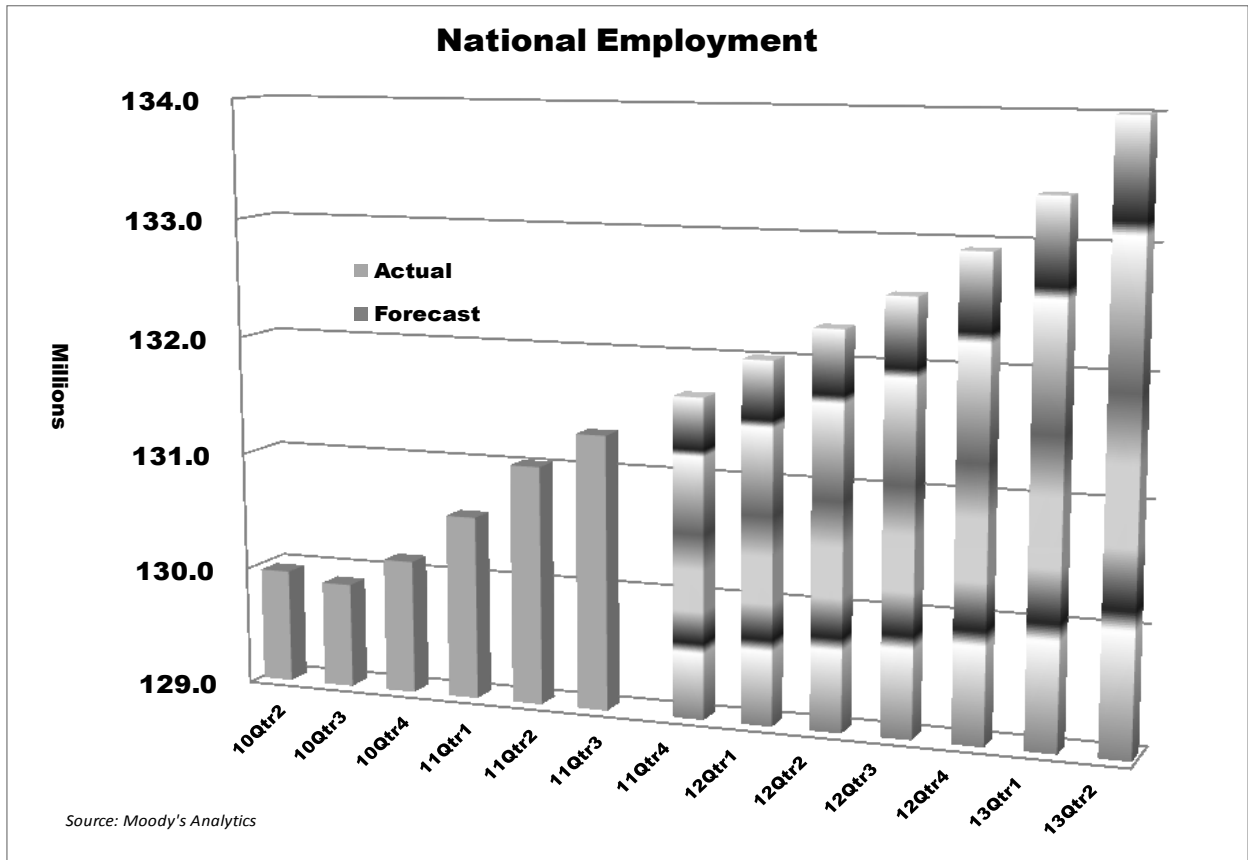
Given the heightened political and policy uncertainty, it is hard to see businesses expanding operations, increasing investment or hiring more aggressively in the near future. Corporate profits are strong and balance sheets are sturdy so corporations have the ability to increase hiring, but managers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

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

healthier finances fueled expansion as they sought new revenue opportunities.

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

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



Iowa Economic Conditions

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

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

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

Personal Income

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

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

Employment

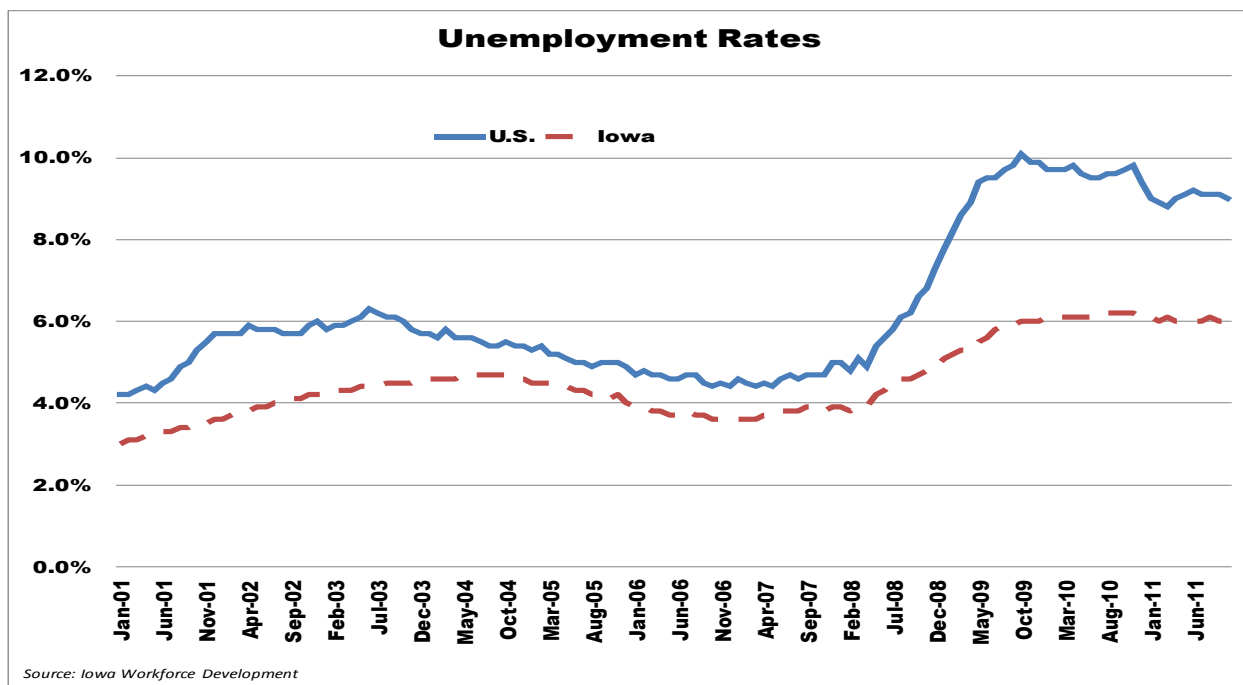
Iowa's nonfarm employment totaled 1,484,400 during October 2011, which was 2,300 more than September 2011 and 13,200 more than October 2010. Year-to-year growth was strongest in manufacturing at 6,800 new jobs.

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

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

Farmland Values

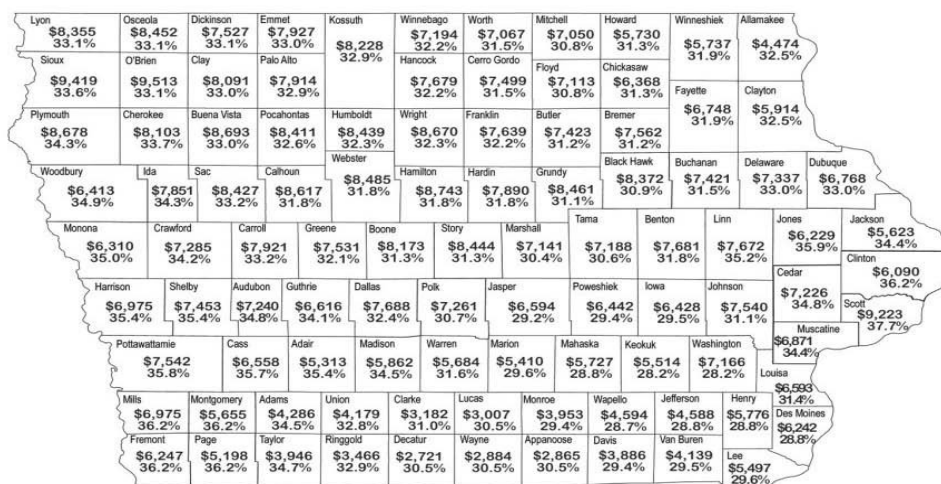
The most recent survey done by Iowa State University released on December 14, 2011, shows farmland values have reached a historic \$6,708 statewide average, which is 32.5% above the survey results of 2010. This is the highest percentage increase ever recorded by the Iowa State University annual survey.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



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

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

Percentage Change in Iowa Land Values 2010 to 2011



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

IOWA STATE UNIVERSITY
Extension and Outreach

State Gross Domestic Product

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

**STATE
FINANCIAL
POLICIES**

Budgeting Policies

Basis of Budgeting

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

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

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

Relationship to the Generally Accepted Accounting Principles (GAAP)

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

Budget Control

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

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

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

General Fund

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

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

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

General Fund Expenditure Limitation

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

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

Reserve Funds

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

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

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

Significant Budget Policies

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

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

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

Maintaining the Reserve Funds and Keeping Them Full

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

Using One-Time Funding for One-Time Purposes

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

Biennial Budgeting

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

Long-Term Planning

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

Budget Process

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

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

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

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

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

Capital Budgeting

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

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

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

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

Department of Corrections

Iowa State Penitentiary construction of new prison-

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

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

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

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

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

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

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

tion from RIIF,

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

Construction Manager for major projects-

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

Newton Hot Water Loop repair-

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

Digital/700Mhz Communications Conversion-

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

Department of Education – Iowa Public Television (IPTV)

Inductive Output Tubes-

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

Department of Natural Resources*Lake Dredging & Water Quality-*

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

State Park infrastructure renovation-

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

Lake Delhi restoration-

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

Department of Public Defense*Facility and Armory Maintenance-*

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

Board of Regents*University of Iowa Dental Science Building renovation-*

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

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

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

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

*Iowa State University construction of the Ag-**ricultural and Biosystems Engineering Facility-*

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

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

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

Other funds for this project total \$14.1 million.

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

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

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

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

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

Major Maintenance-

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

Iowa Communications Network

Equipment Replacement-

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

Department of Public Safety

Radio Replacement-

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

Department of Transportation

Garage Roofing Projects-

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

Waste Water Treatment-

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

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

Utility Improvements-

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

New Hampton Garage-

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

Heating, Cooling, Exhaust System Improvements-

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

Motor Vehicle Division Field Facilities maintenance-

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

Motor Vehicle Division Scale Replacements-

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

Bond Summary

Bonds

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

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

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

Outstanding Bonds

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

Future bond debt service requirements

are as follows:

Outstanding Bonds supported by State Revenues

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

Gaming Revenues

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

The current allocation of gaming revenues is as follows:

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

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

Vision Iowa Bonds and the School Infra-

Outstanding Debt Service
(in thousands)

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

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

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

Judicial Revenues

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

Utilities Assessments

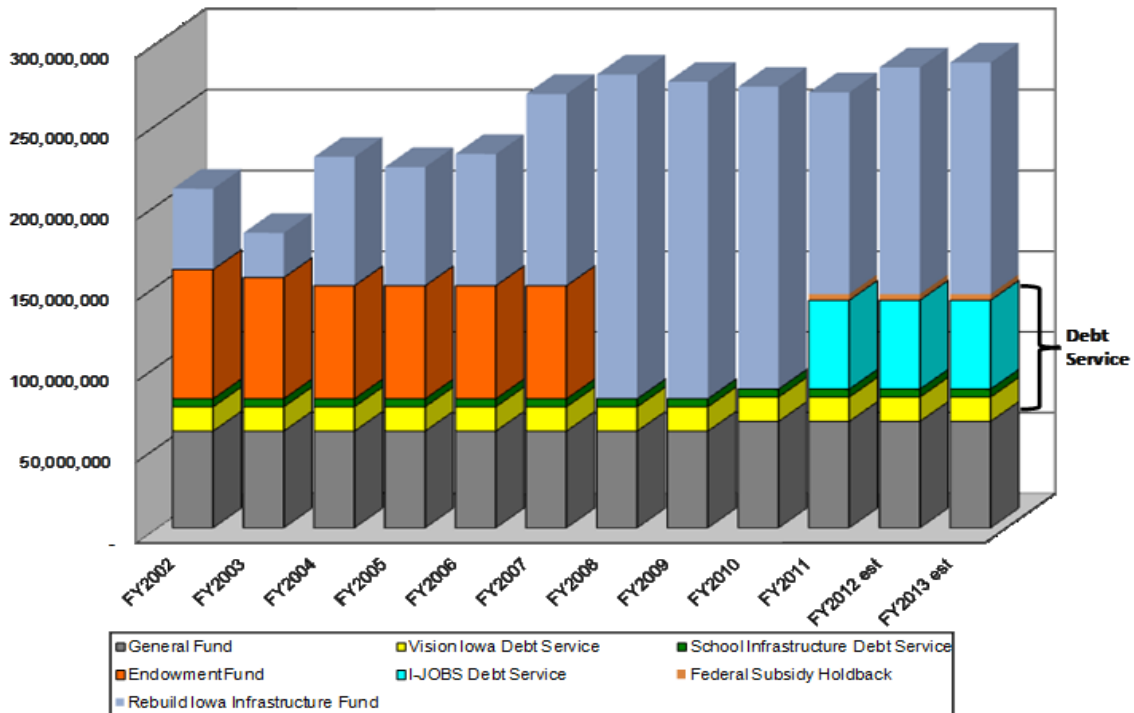
Gaming Revenue Overall Allocations
(in Millions)

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

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

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

Allocation of Gaming Revenues



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

Net Operating Revenues from Honey Creek Resort Park

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

partment.

Tobacco Master Settlement Agreement Revenues

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

MSA are deposited into the Rebuild Iowa Infrastructure Fund.

Operating Revenues from Lottery Authority

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

Outstanding Bonds Supported by Other Funding Sources

Universities

Academic Revenue Bonds

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

Self-Supporting Bonds

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

Iowa Finance Authority

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

Universities Foundation

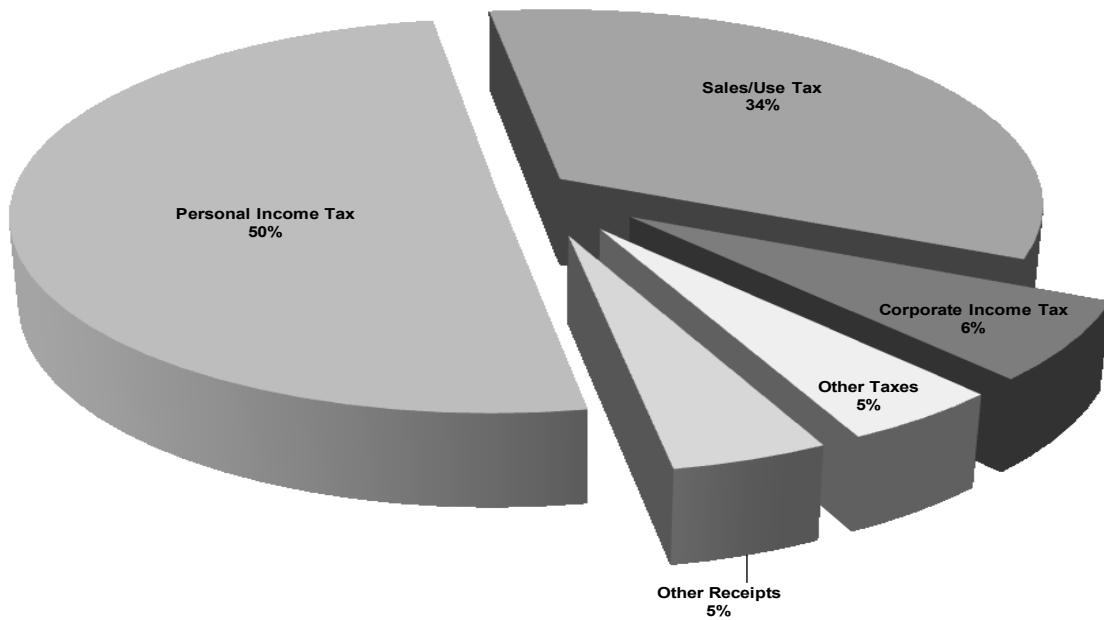
Iowa State University Foundation in prior years issued \$3,850,000 of bonds to purchase and remodel the Foundation Advancement Center building. The bonds are

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

Total Outstanding Bonds
as of June 30, 2011

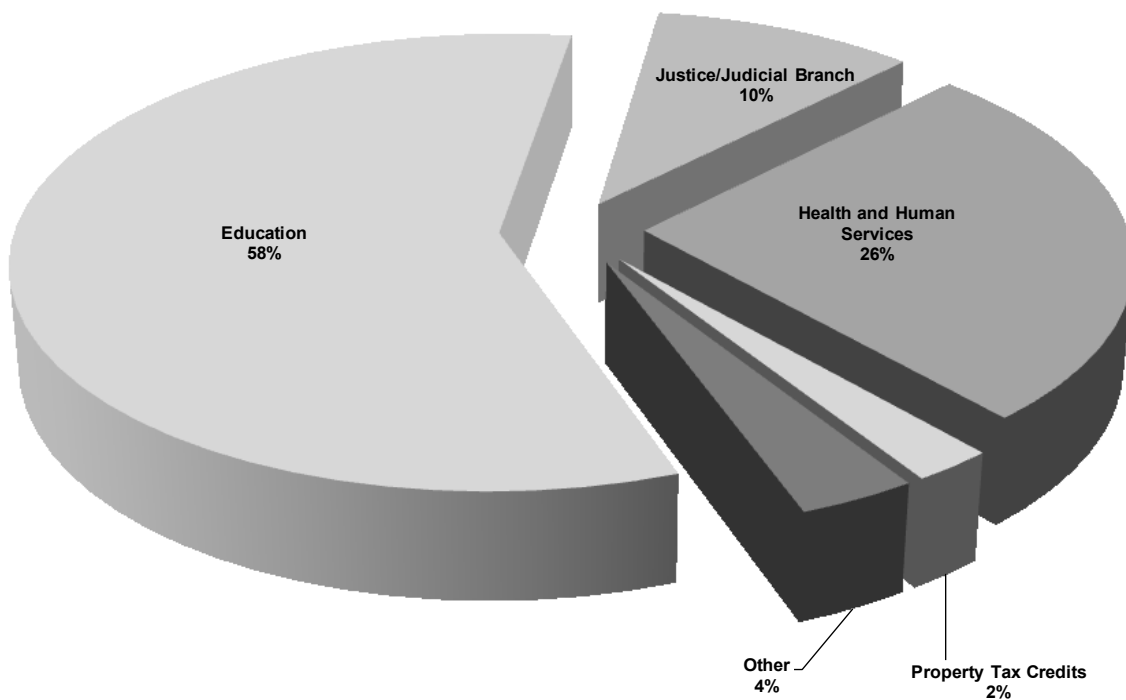
| | Issue Dates | Original Issuance | Interest Rates | Maturity Dates | Outstanding Principal | | | 6/30/2011 Balance | Outstanding for Defeased Debt | Principal & Interest Paid |
|--------------------------------|--------------|-------------------|----------------|----------------|-----------------------|-------------|-------------|-------------------|---------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

General Fund Revenues FY 2013 (Estimated)

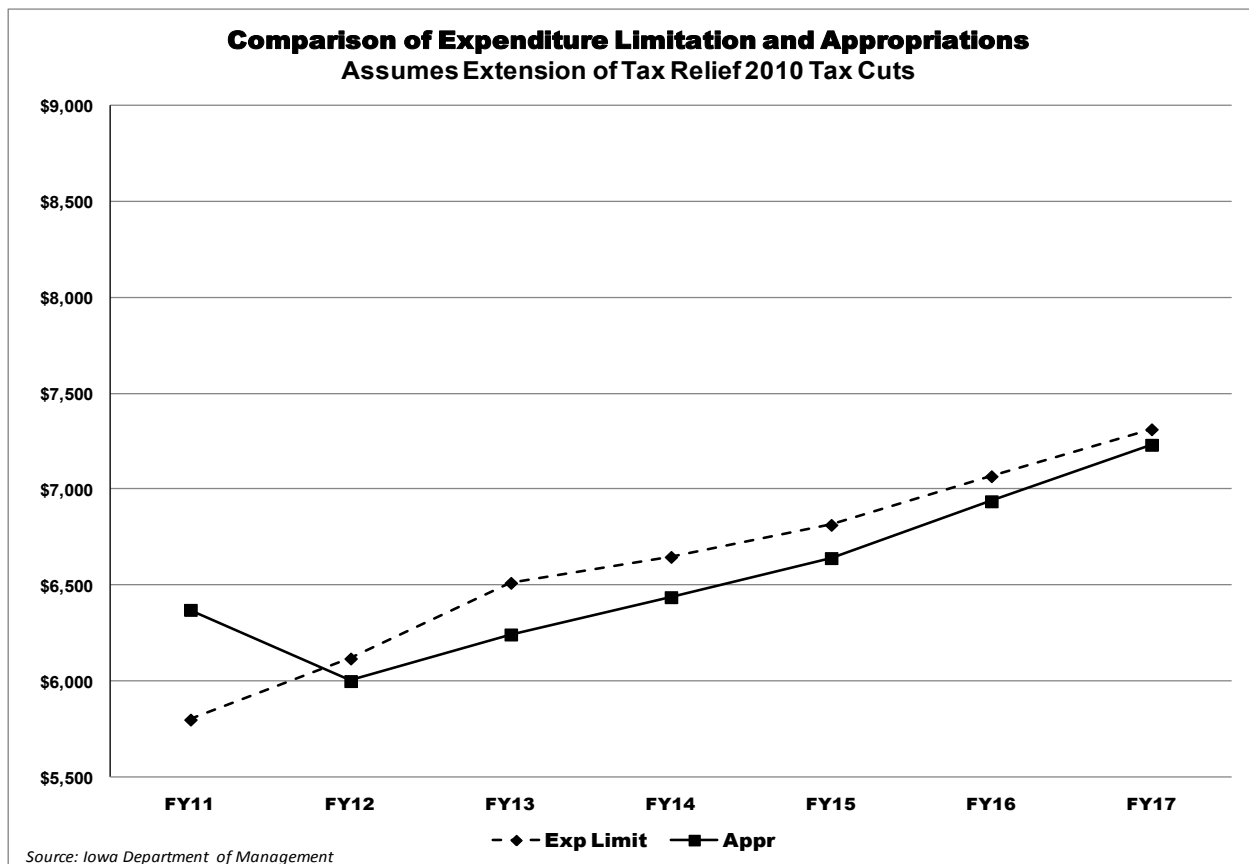
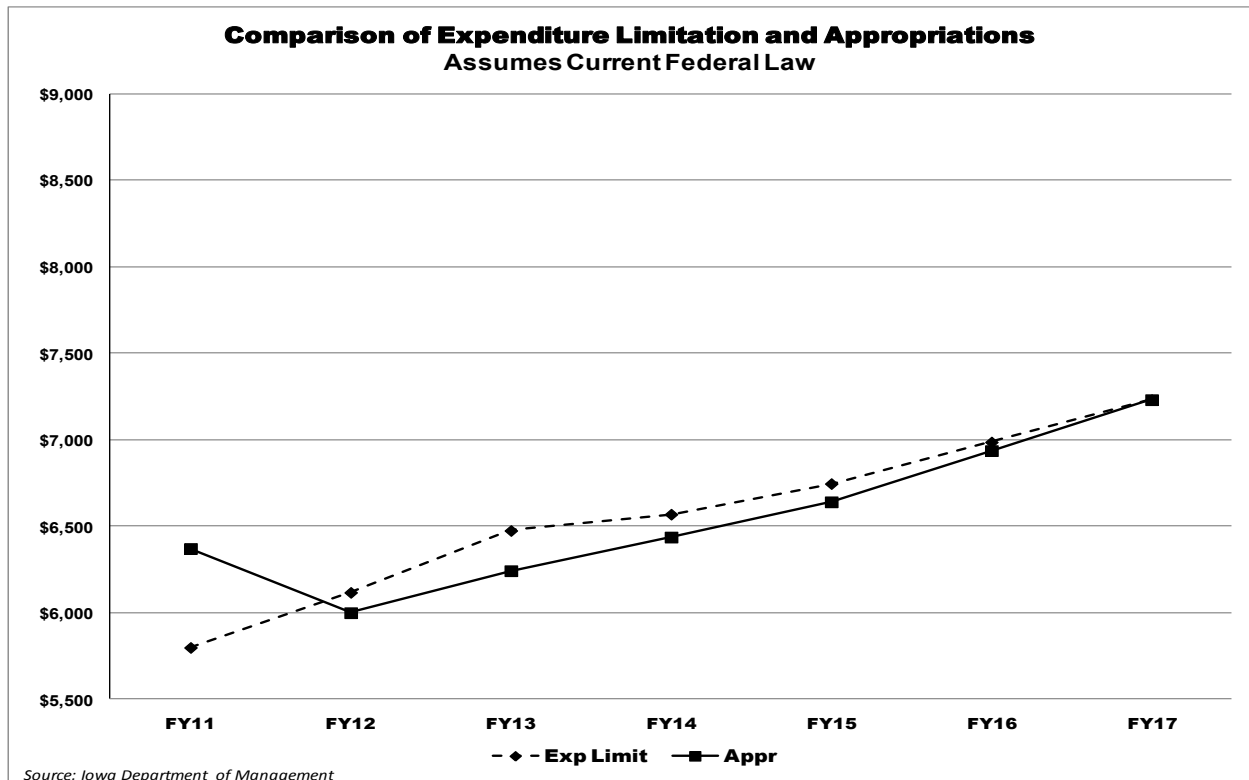


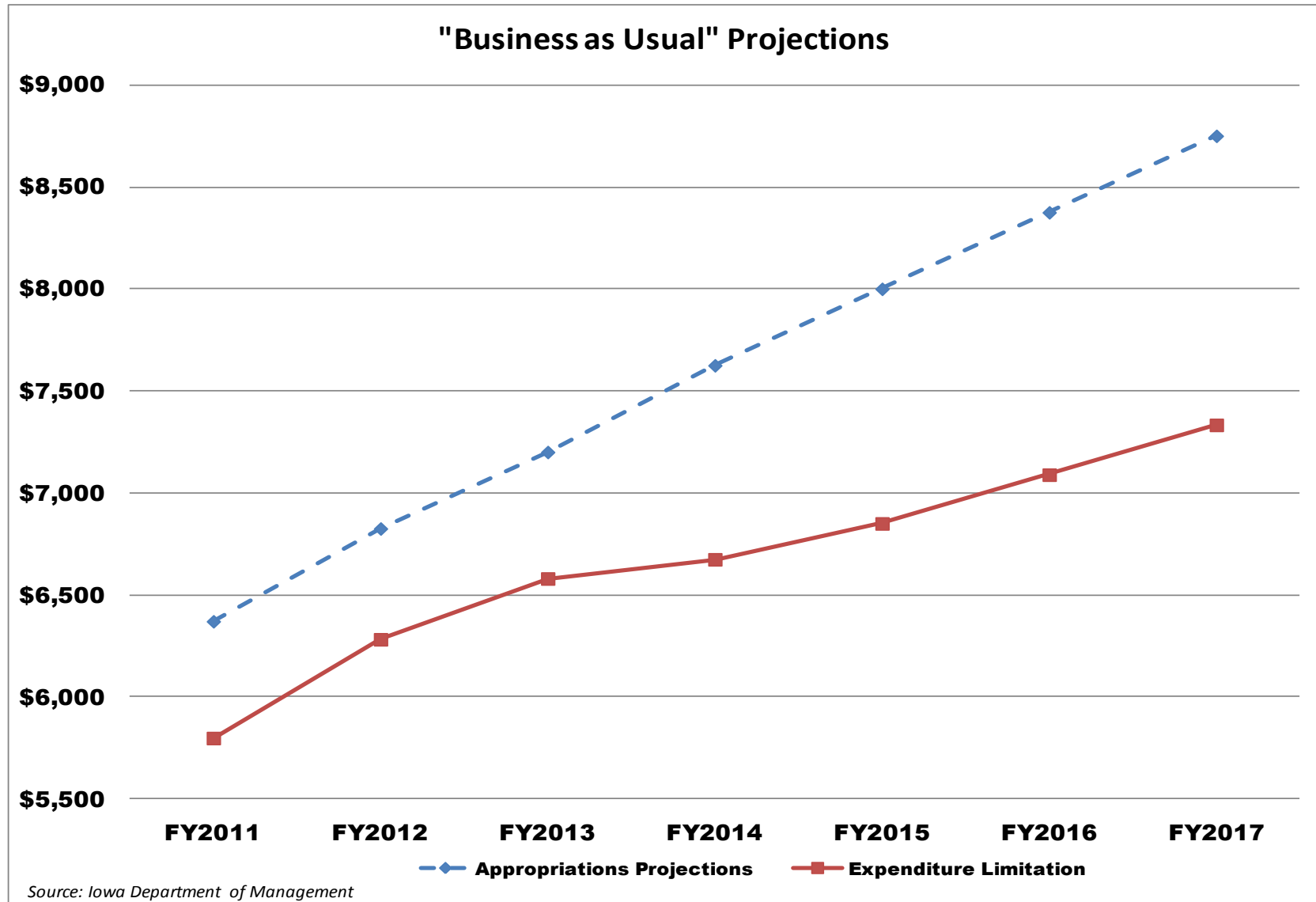
Source: Iowa Department of Management

General Fund Appropriations FY 2013 (Estimated)



Source: Iowa Department of Management





FINANCIAL

SUMMARIES

State of Iowa

Estimated Condition of the General Fund

Financial Summary

(\$ in Millions)

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

State of Iowa

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

(\$ in Millions)

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

State of Iowa

Estimated Condition of the Taxpayer Trust Fund (\$ in Millions)

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

State of Iowa

General Fund Revenue (Appropriable Revenues)

Cash Basis

(\$ in Millions)

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

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

(\$ in Millions)

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

State of Iowa

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

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

State of Iowa

General Fund Revenue

Governor's Recommended Revenue Adjustments

(\$ in Millions)

| | Governor's Recommendation FY2012 | Governor's Recommendation FY2013 |
|--------------------------------------|--|--|
| Revenue Adjustments: | | |
| DPS Gaming Regulation Indirect Costs | 2.0 | 1.1 |
| Total Revenue Adjustments | 2.0 | 1.1 |

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

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

State of Iowa**Calculation of Statutory Expenditure Limit****Fiscal Year 2013****(\$ in Millions)**

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

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

| | |
|---|----------------|
| December 2009 Revenue Estimating Conference Net Receipts Estimate | 5,403.2 |
| 2010 Legislative Revenue Adjustments | 23.5 |
| Total | <u>5,426.7</u> |

| | |
|-----------------------------|-------|
| Cash Reserve Fund 7.5% Goal | 407.0 |
|-----------------------------|-------|

| | |
|-----------------------------------|-------|
| Economic Emergency Fund 2.5% Goal | 135.7 |
|-----------------------------------|-------|

Fiscal Year 2012

| | |
|---|----------------|
| December 2010 Revenue Estimating Conference Net Receipts Estimate | 6,031.3 |
| 2011 Session Legislative Adjustments for FY2012 | (77.2) |
| Total | <u>5,954.1</u> |

| | |
|-----------------------------|-------|
| Cash Reserve Fund 7.5% Goal | 446.6 |
|-----------------------------|-------|

| | |
|-----------------------------------|-------|
| Economic Emergency Fund 2.5% Goal | 148.9 |
|-----------------------------------|-------|

Governor's Recommendations Fiscal Year 2013

| | |
|---|----------------|
| December 2011 Revenue Estimating Conference Net Receipts Estimate | 6,251.6 |
| 2012 Session Governor's Proposed Legislative Revenue Adjustments for FY2013 | 1.1 |
| Total | <u>6,252.7</u> |

| | |
|-----------------------------|-------|
| Cash Reserve Fund 7.5% Goal | 469.0 |
|-----------------------------|-------|

| | |
|-----------------------------------|-------|
| Economic Emergency Fund 2.5% Goal | 156.3 |
|-----------------------------------|-------|

State of Iowa

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

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

State of Iowa

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

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

State of Iowa

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

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

State of Iowa

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

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

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

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

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

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

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

1/7/2012

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

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

State of Iowa

General Fund Appropriations FY13 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

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

AGRICULTURE AND NATURAL RESOURCES

Department of Agriculture and Land Stewardship

| | | | | | |
|---------------------------|------------|------------|-----------|-----------|------------|
| Administration Division | 16,868,118 | 16,497,308 | 8,248,654 | 8,248,654 | 16,497,308 |
| Milk Inspections | - | 189,196 | - | 189,196 | 189,196 |
| Farmers with Disabilities | - | 97,000 | 48,500 | 48,500 | 97,000 |

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

| DESCRIPTION | FY2011 Actual | FY2012 Enacted | FY2013 | | |
|--|------------------|-------------------|------------|-----------------------------------|------------------------------------|
| | | | Enacted | Gov Adjustment Recommendations | Total Governor's Recommendation |
| Total Department of Agricultural and Land Stewardship | 16,868,118 | 16,783,504 | 8,297,154 | 8,486,350 | 16,783,504 |
| Department of Natural Resources | | | | | |
| Operations | 13,336,069 | 12,266,688 | 6,133,344 | 8,333,344 | 14,466,688 |
| Total Department of Natural Resources | 13,336,069 | 12,266,688 | 6,133,344 | 8,333,344 | 14,466,688 |
| TOTAL AGRICULTURE AND NATURAL RESOURCES | 30,204,187 | 29,050,192 | 14,430,498 | 16,819,694 | 31,250,192 |

ECONOMIC DEVELOPMENT

Department of Cultural Affairs

| | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| Battleship Iowa | 3,000,000 | - | - | - | - |
| Iowa Arts Council | 992,886 | 933,764 | 466,882 | 466,882 | 933,764 |
| Cultural Grants | 273,500 | 172,090 | 86,045 | 86,045 | 172,090 |
| State Historic Society | 2,941,185 | 2,767,701 | 1,383,851 | 1,383,850 | 2,767,701 |
| Archiving Former Governor's Papers | 70,142 | 65,933 | 32,967 | 32,966 | 65,933 |
| Great Places | 204,815 | 150,000 | 75,000 | 75,000 | 150,000 |
| Administration | 189,739 | 171,813 | 85,907 | 85,906 | 171,813 |
| Historic Sites | 453,615 | 426,398 | 213,199 | 213,199 | 426,398 |
| Records Center Rent | 227,243 | 227,243 | 113,622 | 113,621 | 227,243 |
| Battle Flags | - | 60,000 | 30,000 | 30,000 | 60,000 |
| Film Office | - | - | - | 400,000 | 400,000 |
| County Endowment Funding - DCA Grants | 443,300 | 416,702 | 208,351 | 208,351 | 416,702 |
| Total Department of Cultural Affairs | 8,796,425 | 5,391,644 | 2,695,824 | 3,095,820 | 5,791,644 |

Department of Economic Development

| | | | | | |
|---|------------|------------|-----------|------------|------------|
| Administration | 1,668,291 | - | - | - | - |
| World Food Prize | 650,000 | 500,000 | 250,000 | 750,000 | 1,000,000 |
| Business Development | 4,779,918 | - | - | - | - |
| Economic Development | - | 9,783,424 | 4,891,712 | 4,891,712 | 9,783,424 |
| Community Development Block Grant | 4,463,077 | - | - | - | - |
| ICVS - Promise | 109,716 | 178,133 | 89,067 | 89,066 | 178,133 |
| Incentive Fund | - | - | - | 25,000,000 | 25,000,000 |
| Historic Preservation Challenge Grants | 165,775 | - | - | - | - |
| Tourism Marketing Adjusted Gross Receipts | 856,229 | 810,306 | 405,153 | 405,153 | 810,306 |
| Total Department of Economic Development | 12,693,006 | 11,271,863 | 5,635,932 | 31,135,931 | 36,771,863 |

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

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

Department of Education

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

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

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

0063-School Infrastructure Fund

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

006D -Revenue Bonds Capitals II Fund

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

State of Iowa

Other Fund Appropriations

FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY13 Governor's Recommendations

| DESCRIPTION | FY2011 Actual | FY2012 Enacted | FY2013 | | |
|---|--------------------|-------------------|------------------|--|------------------------------------|
| | | | Enacted | Governor's Adjustment Recommendations | Total Governor's Recommendation |
| Lake Restoration & Dredging | 3,000,000 | - | - | - | - |
| State Parks Infrastructure Improvements | 5,000,000 | - | - | - | - |
| Total Department of Natural Resources-Capitals | 8,000,000 | - | - | - | - |
| Board of Regents-Capitals | | | | | |
| SUI_Biomedical Discovery | 10,000,000 | - | - | - | - |
| Total Board of Regents-Capitals | 10,000,000 | - | - | - | - |
| Total Revenue Bonds Capitals II Fund | 146,000,000 | 4,040,000 | - | - | - |
| 006M - Nonparticipating Provider Reimbursement | | | | | |
| Department of Human Services | | | | | |
| Nonparticipating Providers | 2,000,000 | 2,000,000 | 2,000,000 | - | 2,000,000 |
| Total Department of Human Services | 2,000,000 | 2,000,000 | 2,000,000 | - | 2,000,000 |
| Total Nonparticipating Provider Reimbursement | 2,000,000 | 2,000,000 | 2,000,000 | - | 2,000,000 |
| 006R-Medicaid Fraud Fund | | | | | |
| Department of Human Services | | | | | |
| Medicaid Supplemental | - | - | 2,000,000 | - | 2,000,000 |
| Total Department of Human Services | - | - | 2,000,000 | - | 2,000,000 |
| Department of Inspections and Appeals | | | | | |
| Health Facilities Division | - | 650,000 | - | - | - |
| Dependent Adult Abuse | - | 250,000 | - | - | - |
| EBT Investigations | - | 119,070 | - | - | - |
| Board Home Investigations | - | 119,480 | - | - | - |
| Medicaid Fraud & Abuse | - | 885,262 | - | - | - |
| Assisted Living/Adult Day Care | - | 1,339,527 | - | - | - |
| Total Department of Inspections and Appeals | - | 3,363,339 | - | - | - |
| Total Medicaid Fraud Fund | - | 3,363,339 | 2,000,000 | - | 2,000,000 |

0087-State Housing Trust Fund

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY13 Governor's Recommendations

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

0297 - lowAccess Fund

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

| DESCRIPTION | FY2011 Actual | FY2012 Enacted | FY2013 | | |
|--|-------------------|-------------------|----------|--|------------------------------------|
| | | | Enacted | Governor's Adjustment Recommendations | Total Governor's Recommendation |
| Total Department of Cultural Affairs-Capitals | 2,000,000 | - | - | - | - |
| Department of Economic Development-Capitals | | | | | |
| Regional Transit Hub Construction | 4,000,000 | - | - | - | - |
| Total Department of Economic Development-Capitals | 4,000,000 | - | - | - | - |
| State Fair Authority-Capitals | | | | | |
| Agriculture Exhibition Center | 2,500,000 | - | - | - | - |
| Total State Fair Authority-Capitals | 2,500,000 | - | - | - | - |
| Department of Administrative Services-Capitals | | | | | |
| Major Maintenance | 3,000,000 | - | - | - | - |
| Major Maintenance | | 500,000 | - | - | - |
| Total Department of Administrative Services-Capitals | 3,000,000 | 500,000 | - | - | - |
| Department of Natural Resources-Capitals | | | | | |
| Lake Restoration & Dredging | 7,000,000 | - | - | - | - |
| Total Department of Natural Resources-Capitals | 7,000,000 | - | - | - | - |
| Board of Regents-Capitals | | | | | |
| ISU-Veterinary Medical Facility Renovation Phase II | 13,000,000 | - | - | - | - |
| Total Board of Regents-Capitals | 13,000,000 | - | - | - | - |
| Total Revenue Bonds Capitals Fund | 38,412,301 | 4,930,952 | - | - | - |

0441-Unclaimed Winnings Fund

| | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|
| Department of Agriculture and Land Stewardship | | | | | |
| Native Horse and Dog Program | 305,516 | 305,516 | 152,758 | 152,758 | 305,516 |
| Total Department of Agriculture and Land Stewardship | 305,516 | 305,516 | 152,758 | 152,758 | 305,516 |
| Total Unclaimed Winnings Fund | 305,516 | 305,516 | 152,758 | 152,758 | 305,516 |

0445-Hospital Health Care Access Trust

| | | | | | |
|---|------------|------------|------------|-------------|------------|
| Department of Human Services | | | | | |
| Medical Assistance Supplemental | 39,406,000 | 39,223,800 | 39,223,800 | (5,325,400) | 33,898,400 |
| For Deposit in Nonparticipating Provider Reimb Fund | 594,000 | 776,200 | 776,200 | 25,400 | 801,600 |

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

| DESCRIPTION | FY2011 Actual | FY2012 Enacted | FY2013 | | |
|--|-------------------|-------------------|-------------------|--|------------------------------------|
| | | | Enacted | Governor's Adjustment Recommendations | Total Governor's Recommendation |
| Total Department of Human Services | 40,000,000 | 40,000,000 | 40,000,000 | (5,300,000) | 34,700,000 |
| Total Hospital Health Care Access Trust | 40,000,000 | 40,000,000 | 40,000,000 | (5,300,000) | 34,700,000 |
| 0450-UST Unassign Revenue (Nonbond) | | | | | |
| Department of Administrative Services | | | | | |
| Autism Coverage | 140,000 | | | | - |
| Medication Therapy Management | 543,000 | - | - | - | - |
| Total Department of Administrative Services | 683,000 | - | - | - | - |
| Department of Agriculture and Land Stewardship | | | | | |
| Fuel Pipeline Inspections | 249,609 | 250,000 | - | 250,000 | 250,000 |
| Total Department of Agriculture and Land Stewardship | 249,609 | 250,000 | - | 250,000 | 250,000 |
| Department of Commerce | | | | | |
| Insurance Information Exchange | 147,000 | - | - | - | - |
| Total Department of Commerce | 147,000 | - | - | - | - |
| Department of Economic Development | | | | | |
| Taiwan Trade Office-UST | 100,000 | - | - | - | - |
| Total Department of Economic Development | 100,000 | - | - | - | - |
| Department of Education | | | | | |
| Sac and Fox Education | 90,000 | - | - | - | - |
| School Foundation Aid | 5,100,000 | - | - | - | - |
| Farmers with Disabilities | 97,000 | - | - | - | - |
| Total Department of Education | 5,287,000 | - | - | - | - |
| Department of Public Health | | | | | |
| Public Health-UST | 785,000 | - | - | - | - |
| Total Department of Public Health | 785,000 | - | - | - | - |
| Department of Human Rights | | | | | |
| Public Safety Advisory Board | 140,000 | - | - | - | - |
| Total Department of Human Rights | 140,000 | - | - | - | - |
| Department of Human Services | | | | | |
| Child and Family Services | 925,000 | - | - | - | - |

State of Iowa

Other Fund Appropriations

FY13 Governor's Recommendations

| DESCRIPTION | FY2011 Actual | FY2012 Enacted | FY2013 | | |
|--|-------------------|-------------------|----------------|--|------------------------------------|
| | | | Enacted | Governor's Adjustment Recommendations | Total Governor's Recommendation |
| Child and Family Services-Restore Rate Reduction | 1,000,000 | - | - | - | - |
| Family Support Subsidy | 100,000 | - | - | - | - |
| Child Support Recovery | 250,000 | - | - | - | - |
| Juvenile Institutions | 600,000 | - | - | - | - |
| Mental Health Institutions | 350,000 | - | - | - | - |
| MI/MR/DD State Cases | 1,000,000 | - | - | - | - |
| Sexually Violent Predators | 800,000 | - | - | - | - |
| Field Operations | 2,340,000 | - | - | - | - |
| Total Department of Education | 7,365,000 | - | - | - | - |
| Department of Natural Resources | | | | | |
| UST Administration Match | 200,000 | 200,000 | 100,000 | 100,000 | 200,000 |
| Database Modification | 100,000 | - | - | - | - |
| Technical Tank Review | 200,000 | 200,000 | 200,000 | - | 200,000 |
| Total Department of Natural Resources | 500,000 | 400,000 | 300,000 | 100,000 | 400,000 |
| Board of Regents | | | | | |
| SUI-Underground Storage Tank Fund | 4,086,492 | - | - | - | - |
| ISU-Underground Storage Tank Fund | 3,202,079 | - | - | - | - |
| UNI-Underground Storage Tank Fund | 1,456,118 | - | - | - | - |
| ISD-Underground Storage Tank Fund | 395,980 | - | - | - | - |
| IBS-Underground Storage Tank Fund | 229,331 | - | - | - | - |
| Total Board of Regents | 9,370,000 | - | - | - | - |
| Department of Transportation | | | | | |
| Passenger Rail Service | 2,000,000 | - | - | - | - |
| Total Department of Transportation | 2,000,000 | - | - | - | - |
| Total UST Unassign Revenue (Nonbond) | 26,626,609 | 650,000 | 300,000 | 350,000 | 650,000 |

0469-Property Tax Credit Fund

| | | | | | |
|---|-------------|---|---|---|---|
| Department of Revenue | | | | | |
| Homestead Property Tax Credit | 87,757,913 | - | - | - | - |
| Agricultural Land and Family Farm Tax Credits | 32,395,131 | - | - | - | - |
| Military Service Tax Credit | 2,400,000 | - | - | - | - |
| Elderly and Disabled Tax Credit and Reimbursement | 23,400,000 | - | - | - | - |
| Total Iowa Public Employees' Retirement System | 145,953,044 | - | - | - | - |

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations FY13 Governor's Recommendations

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

DATA

SETS

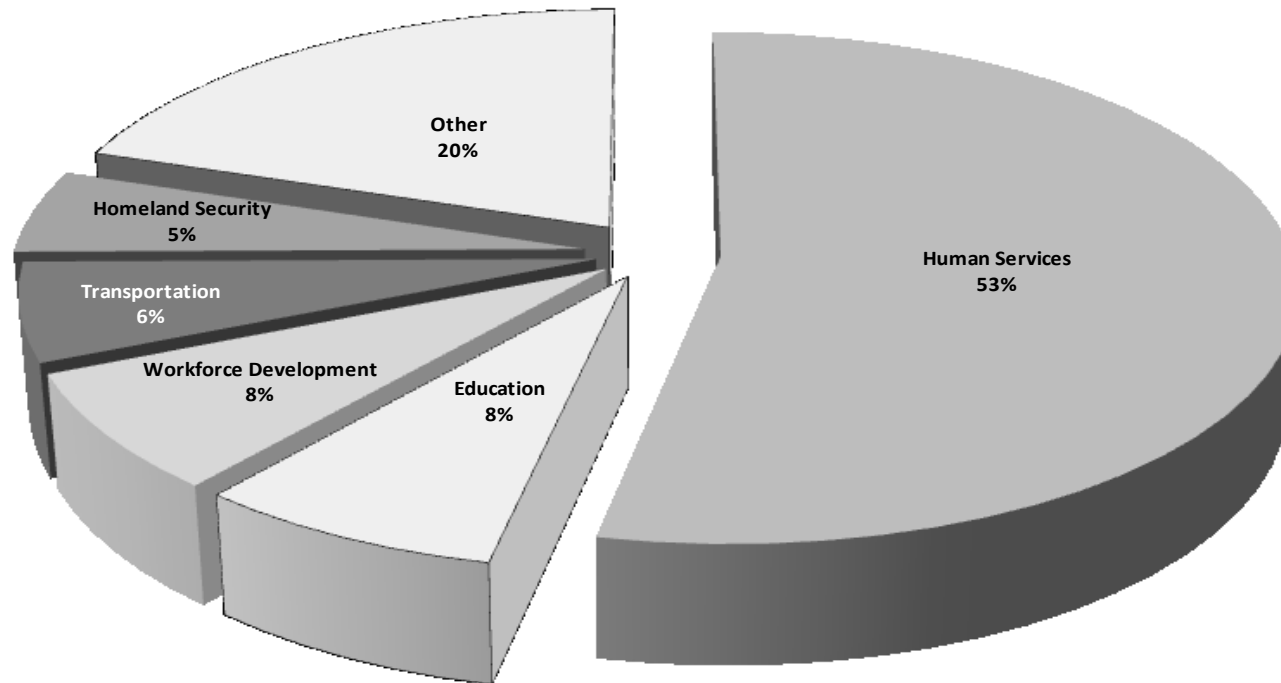
AND

GRAPHS

Federal Funds

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

Federal Funds Percentage by Department (FY13 Estimated)

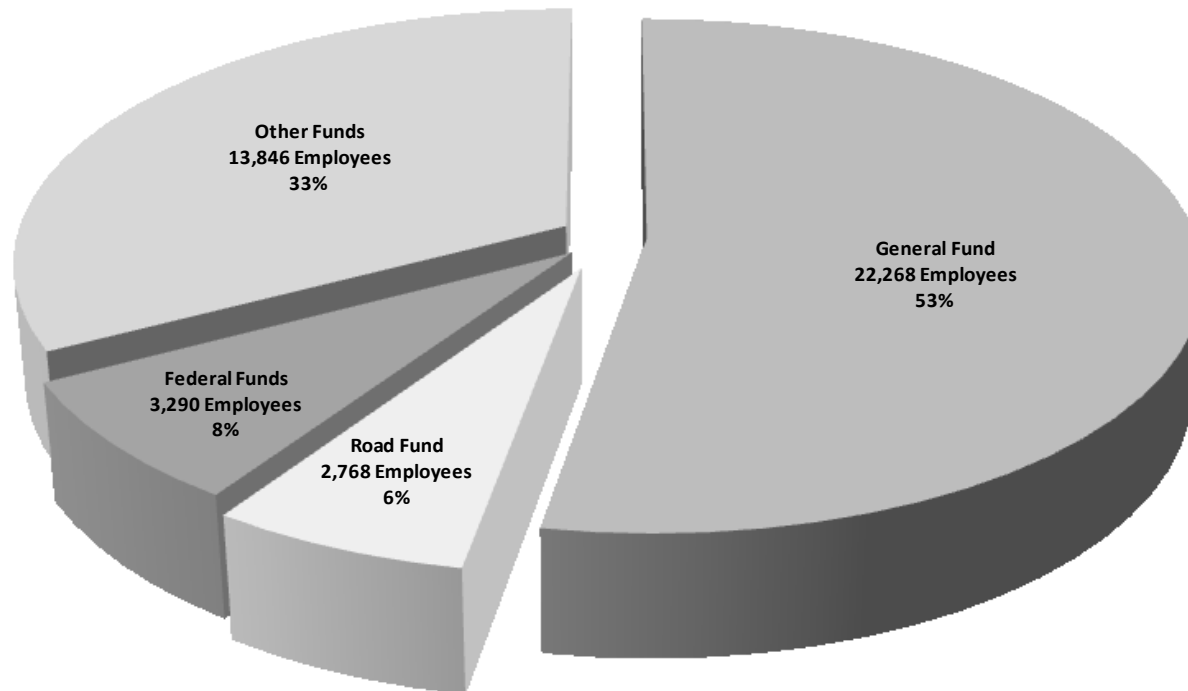


80% of the Federal Funds are provided to 5 State Departments:

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

Source: Iowa Department of Management

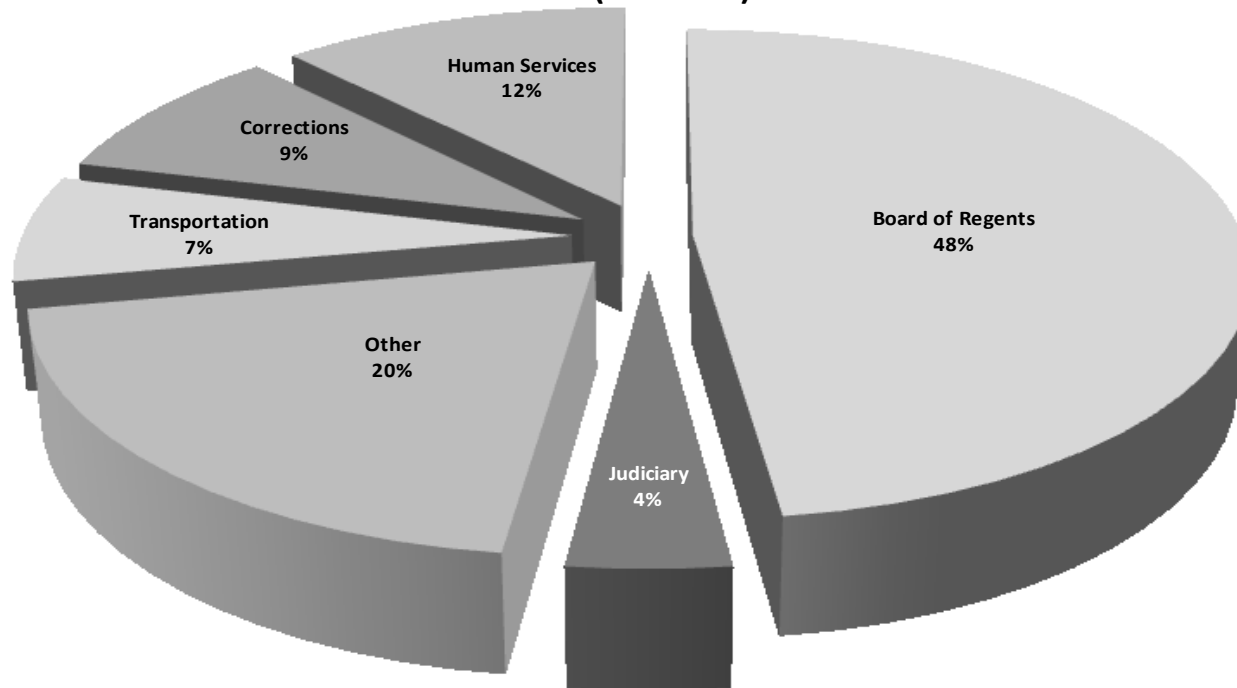
Number of State Employees and Costs By Funding Source Fiscal Year 2012



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

Source: Iowa Department of Management

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

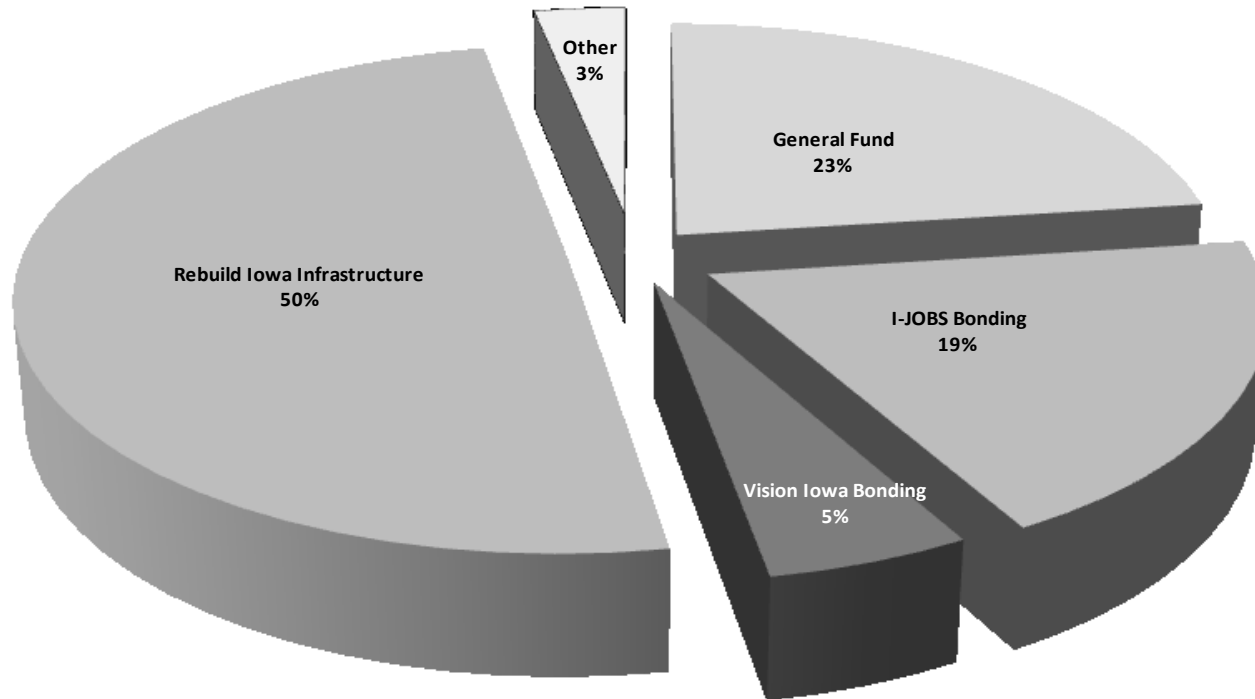


Number of Employees by Department

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

Source: Iowa Department of Management

Gaming Revenue Distribution Fiscal Year 2013

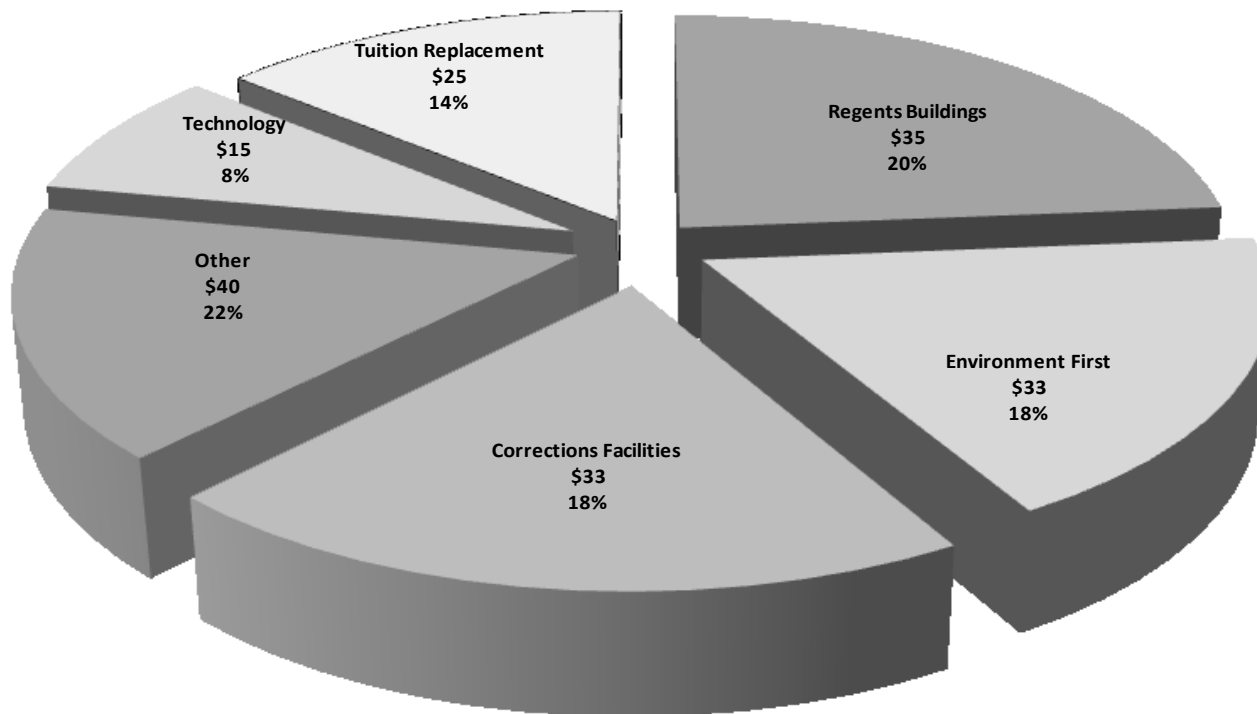


(in Millions)

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

Source: Iowa Department of Management

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

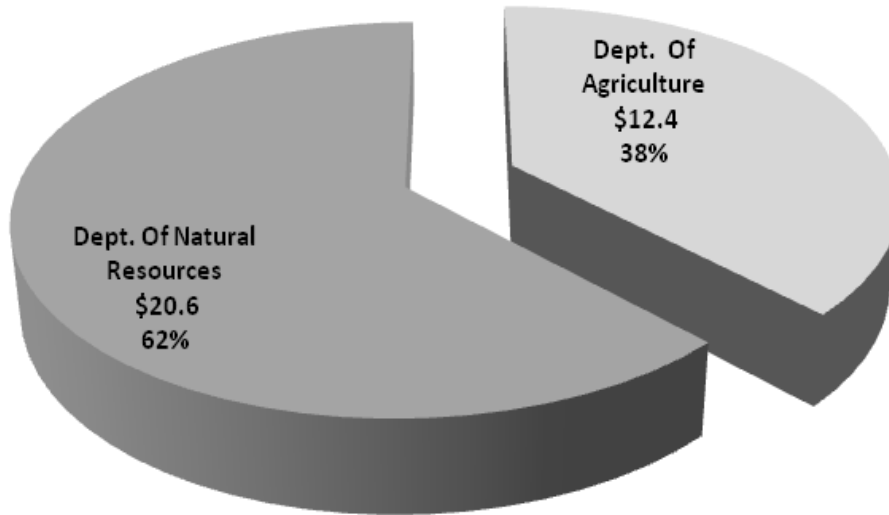


Source: Iowa Department of Management

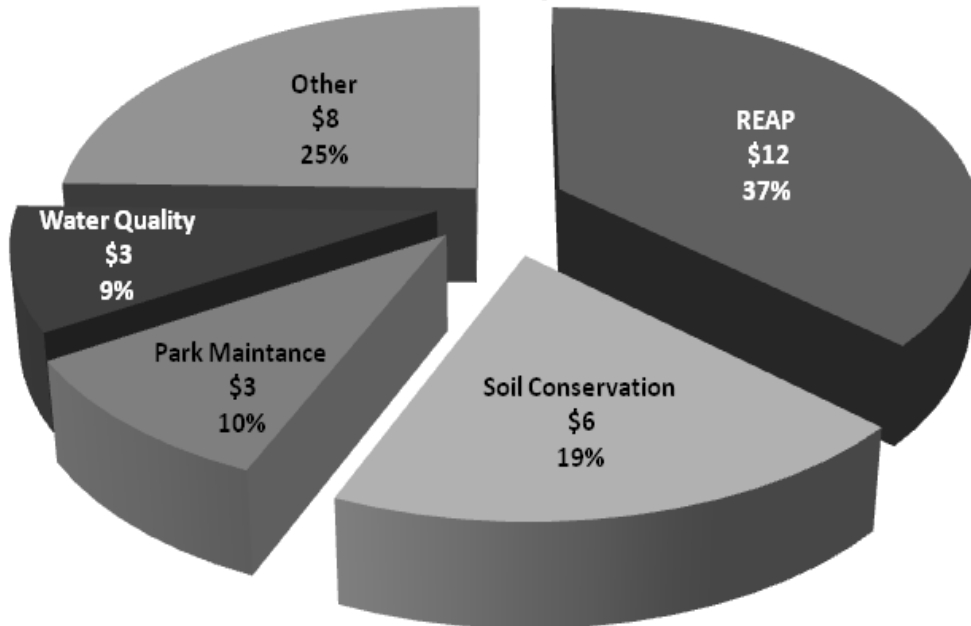
Total Available: \$181 Million

Environment First Fund (FY 2012)
(In Millions)

Distribution By State Department

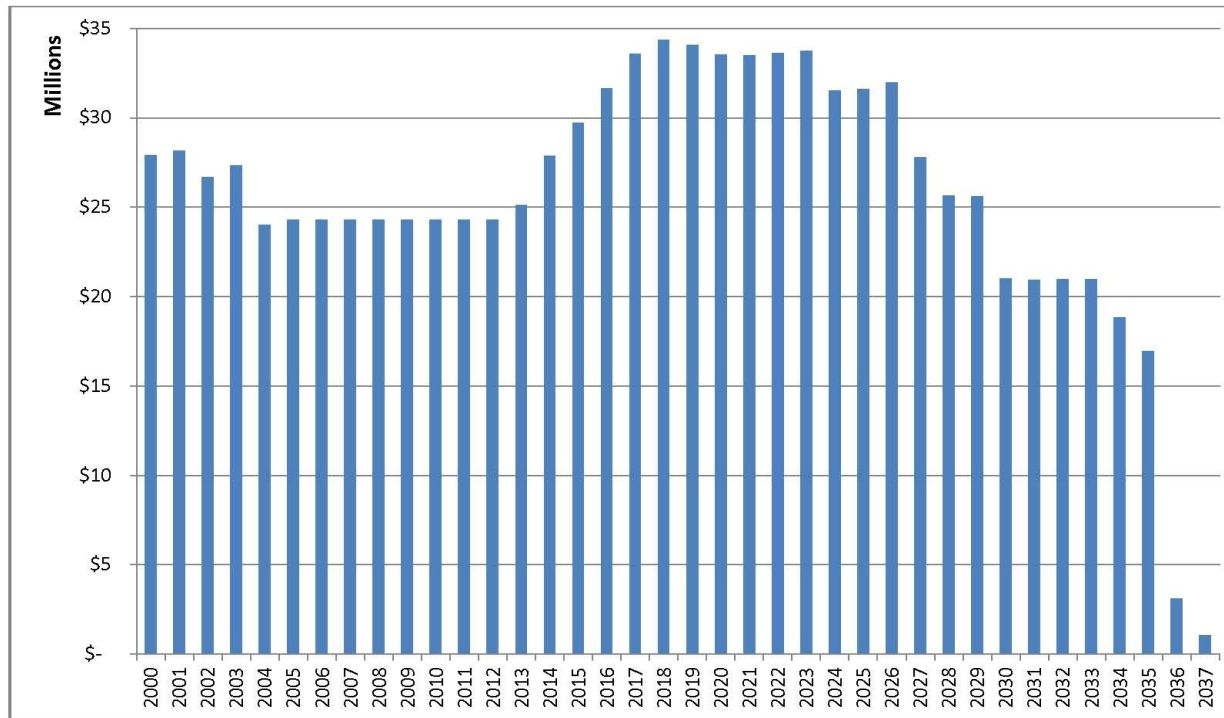


Distribution By Function



Source: Iowa Department of Management

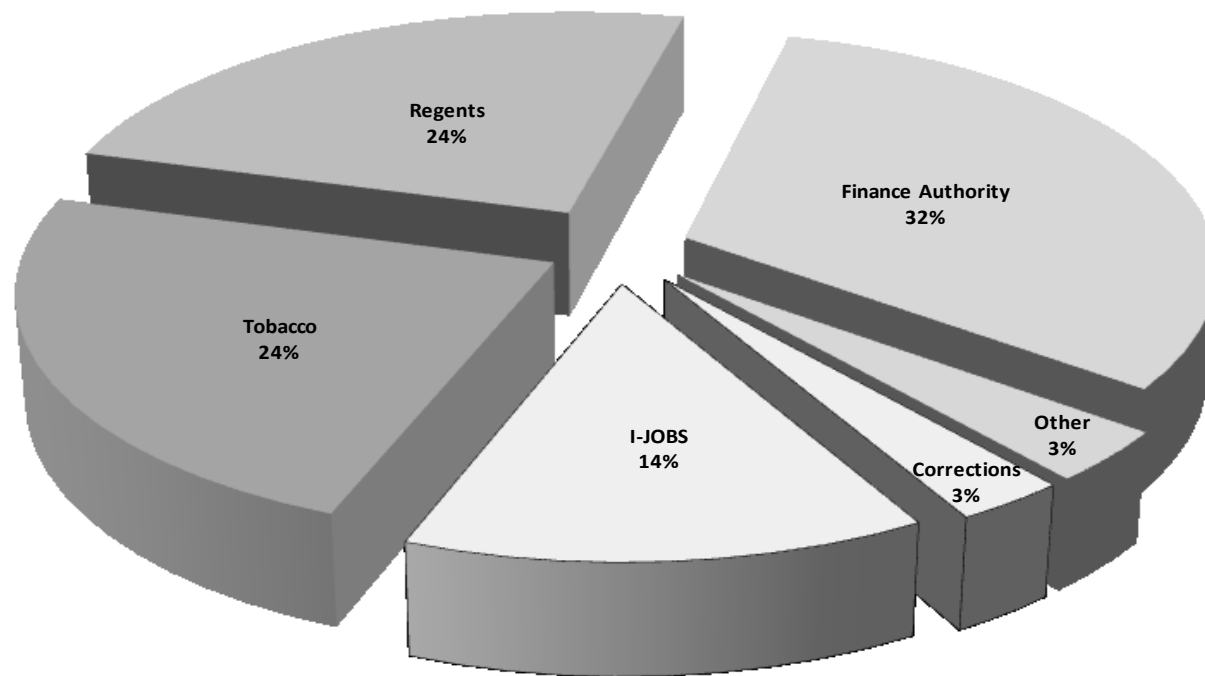
Tuition Replacement Obligations By Fiscal Year



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

Source: Iowa Board of Regents

Bonding Obligation - Outstanding Principal Fiscal Year 2012

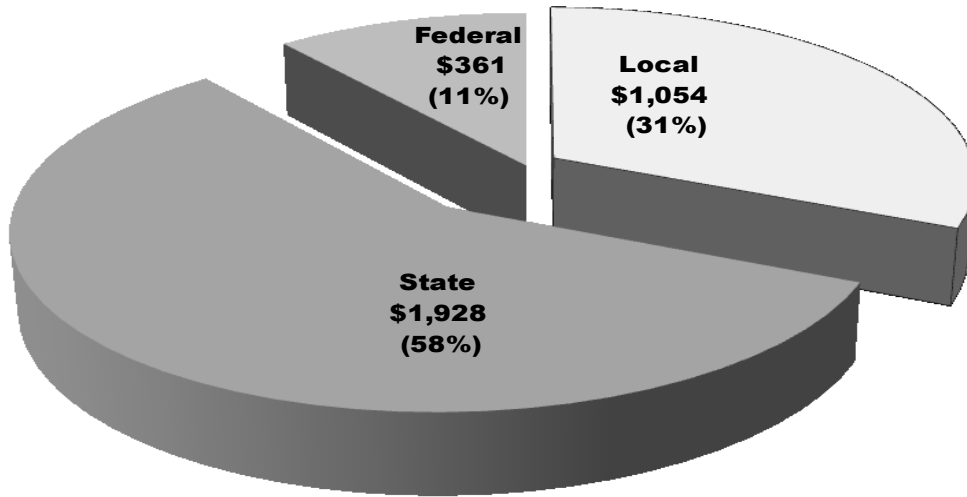


Obligation by Bond Issue

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

Source: Iowa Department of Management

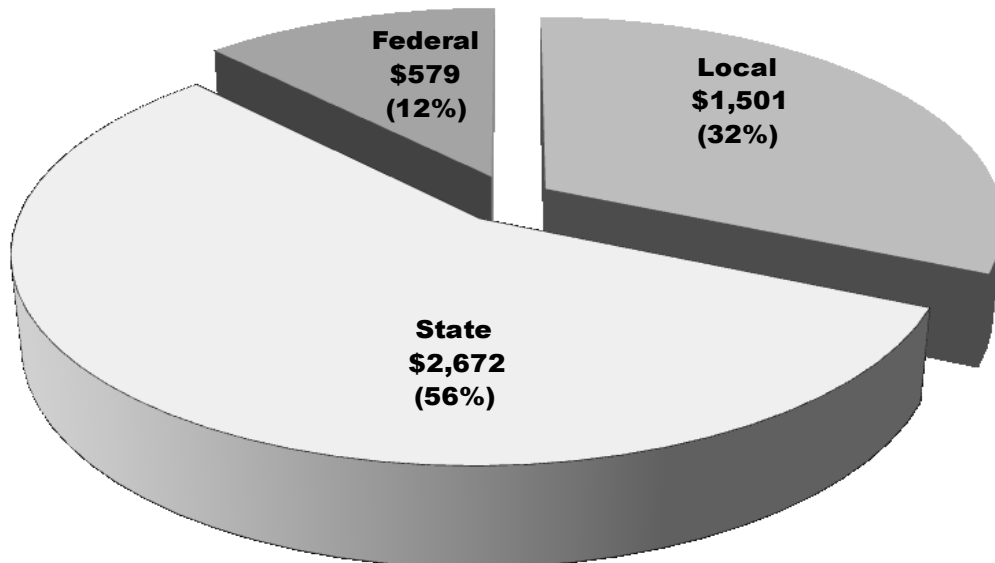
**K-12 Education Funding Sources
School Year 2001-2002
(in Millions)**



Total Available: \$3.343 Billion

Source: Iowa Department of Management

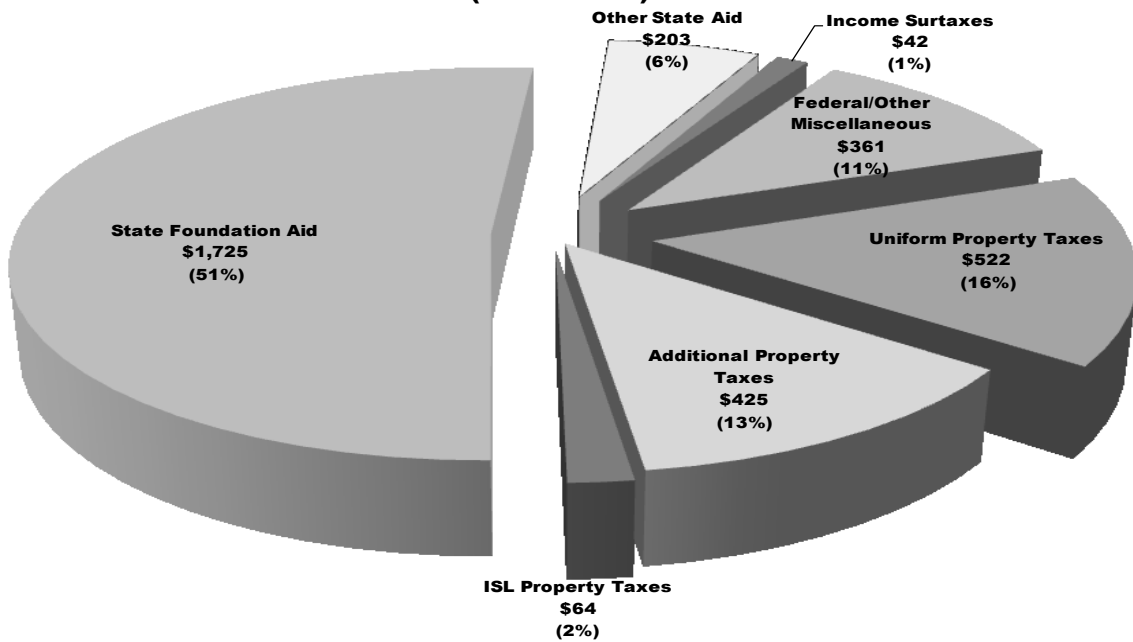
**K-12 Education Funding Sources
School Year 2011-2012
(in Millions)**



Total Available: \$4.752 Billion

Source: Iowa Department of Management

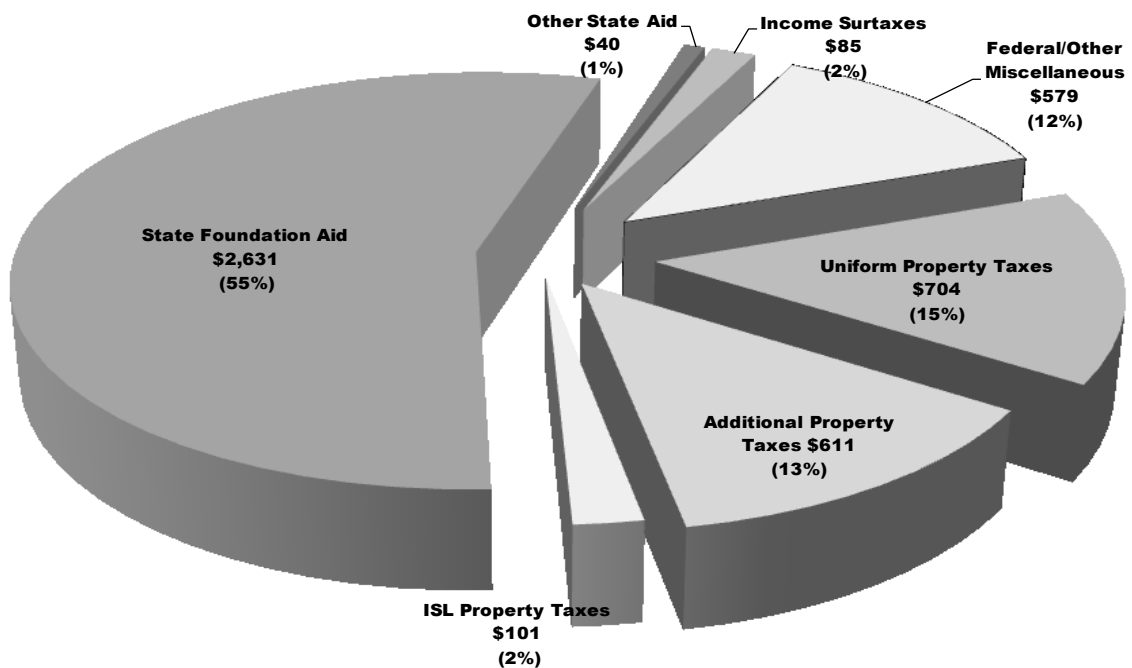
**K-12 Education Funding Source Detail
School Year 2001-2002
(in Millions)**



Source: Iowa Department of Management

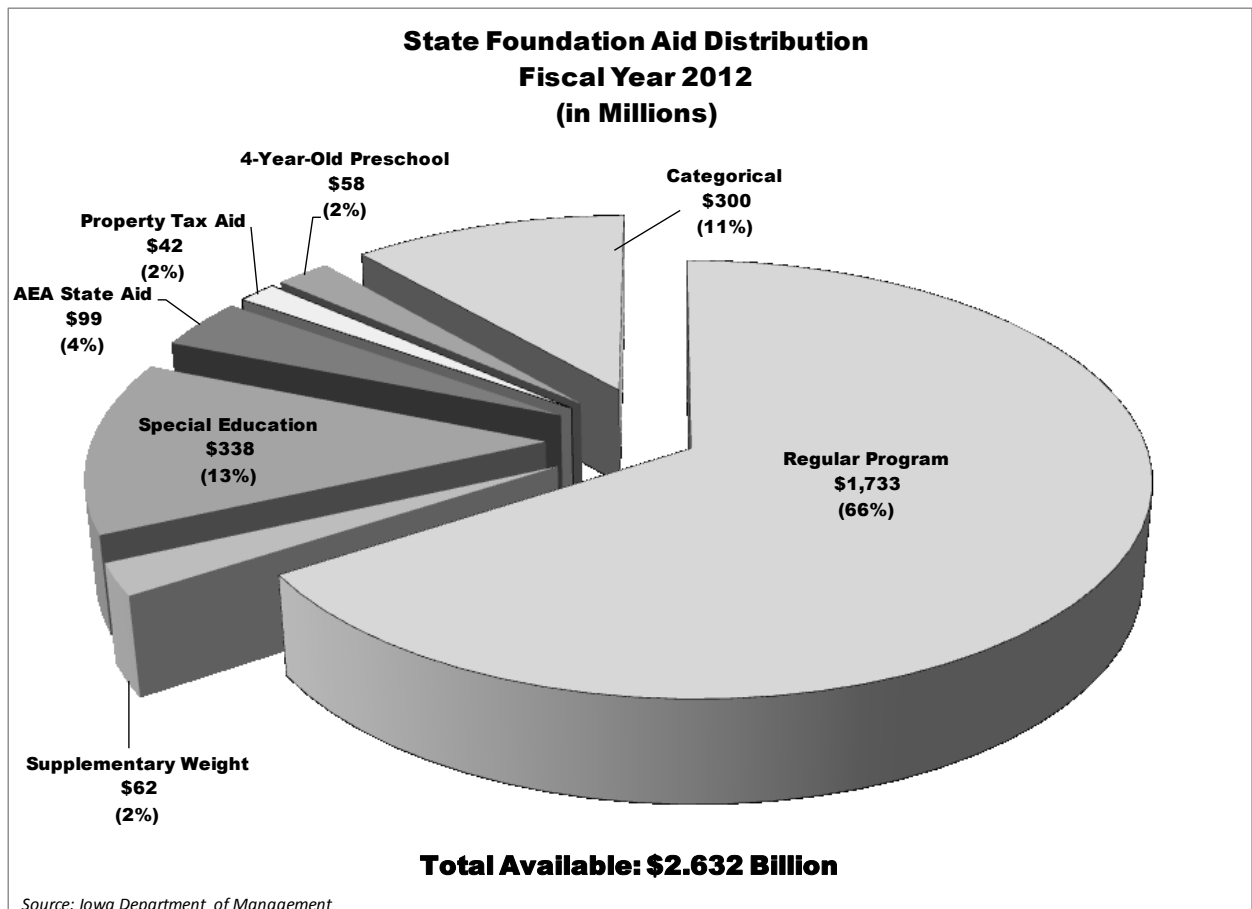
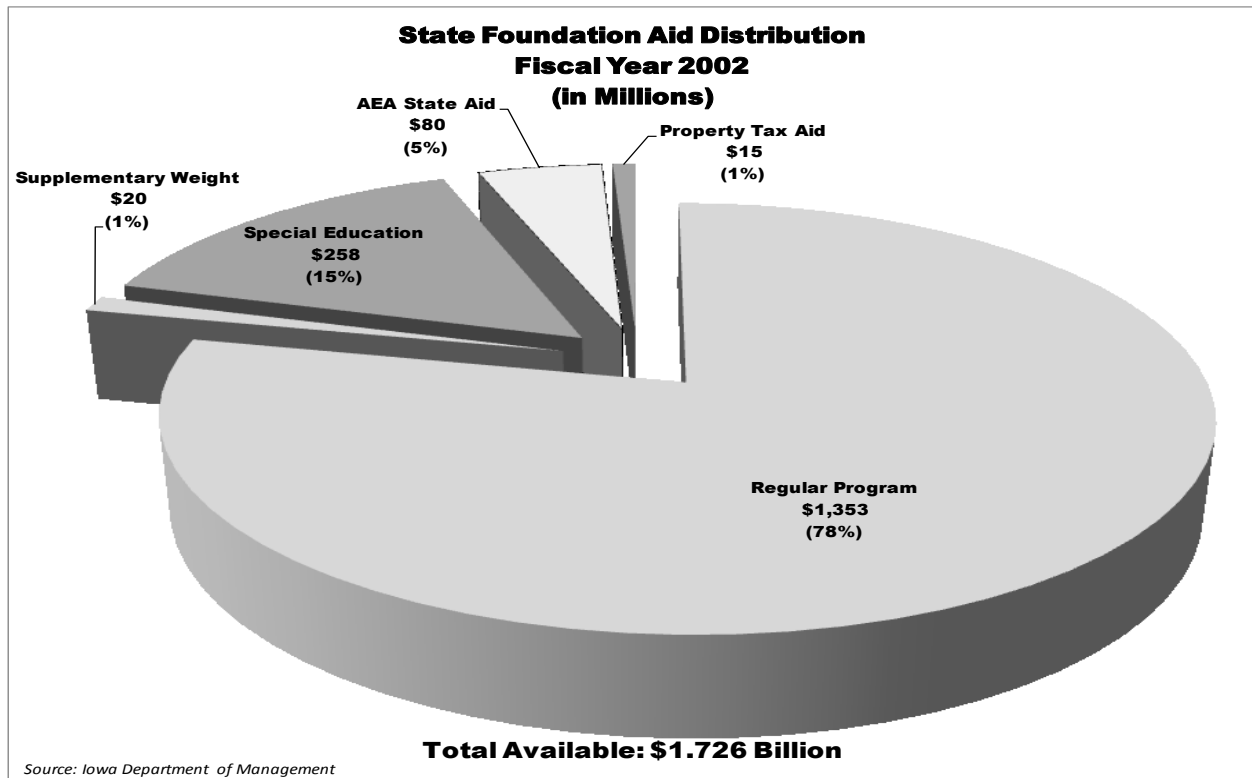
Total Available: \$3.343 Billion

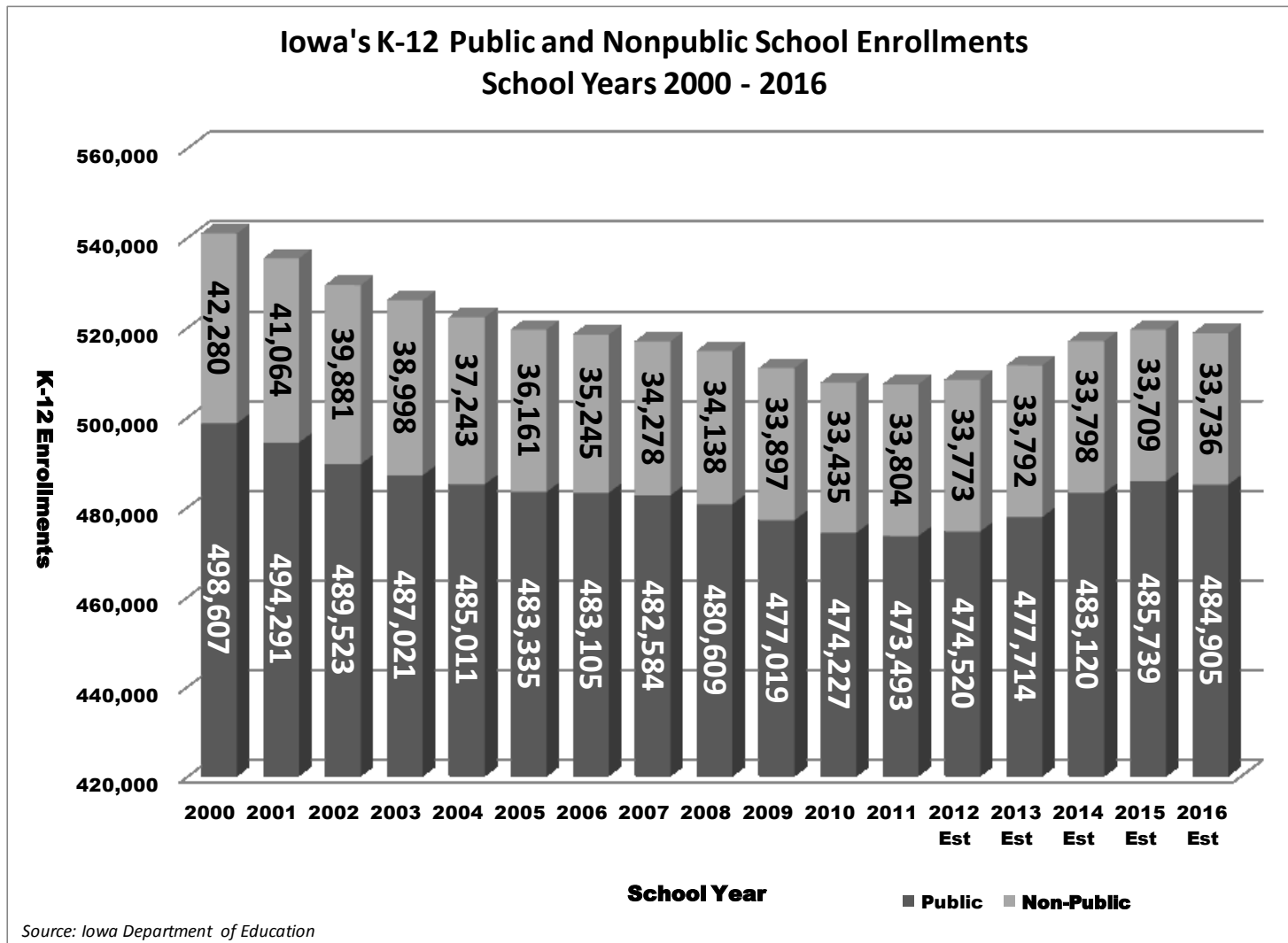
**K-12 Education Funding Source Detail
School Year 2011-2012
(in Millions)**



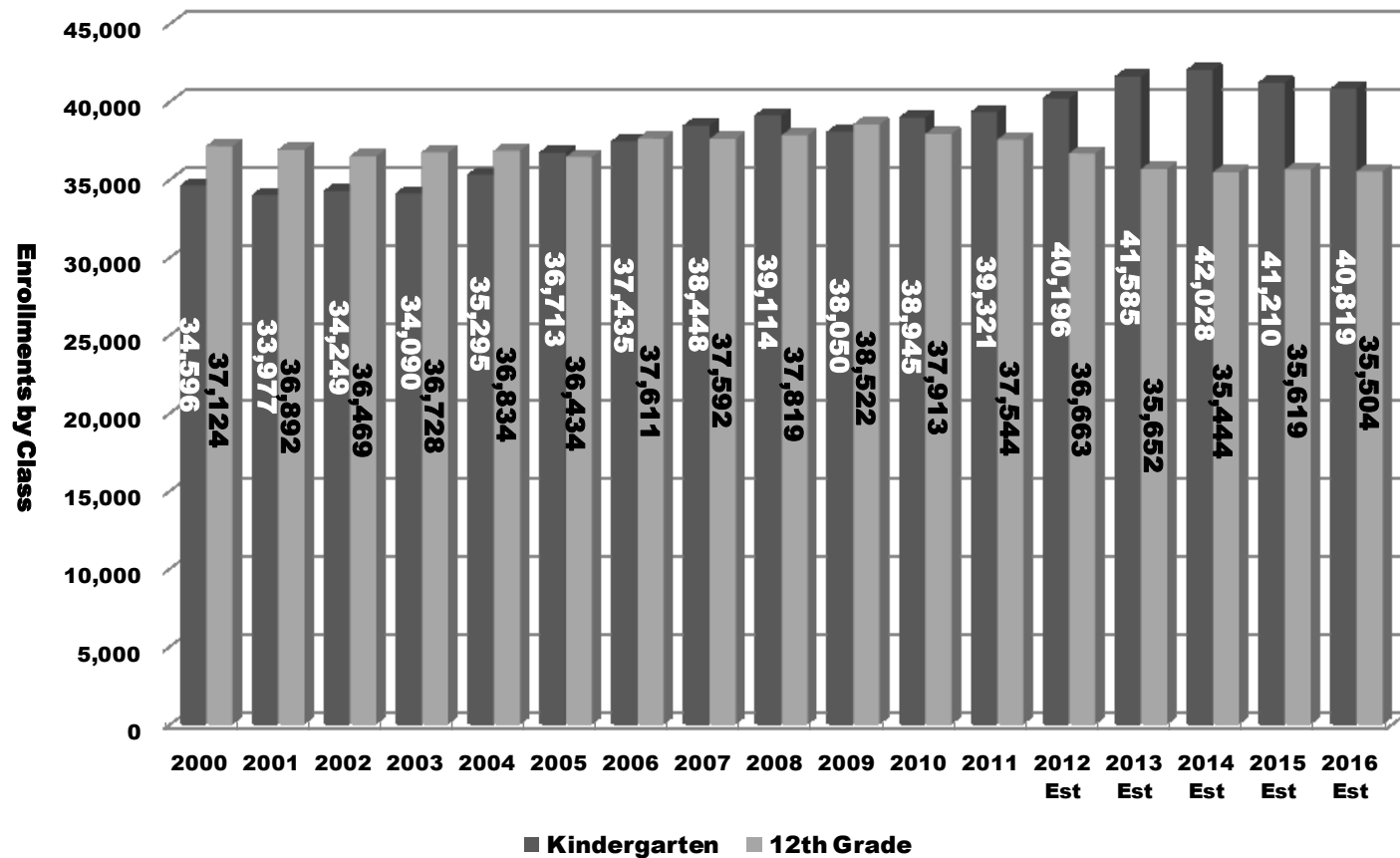
Source: Iowa Department of Management

Total Available: \$4.752 Billion



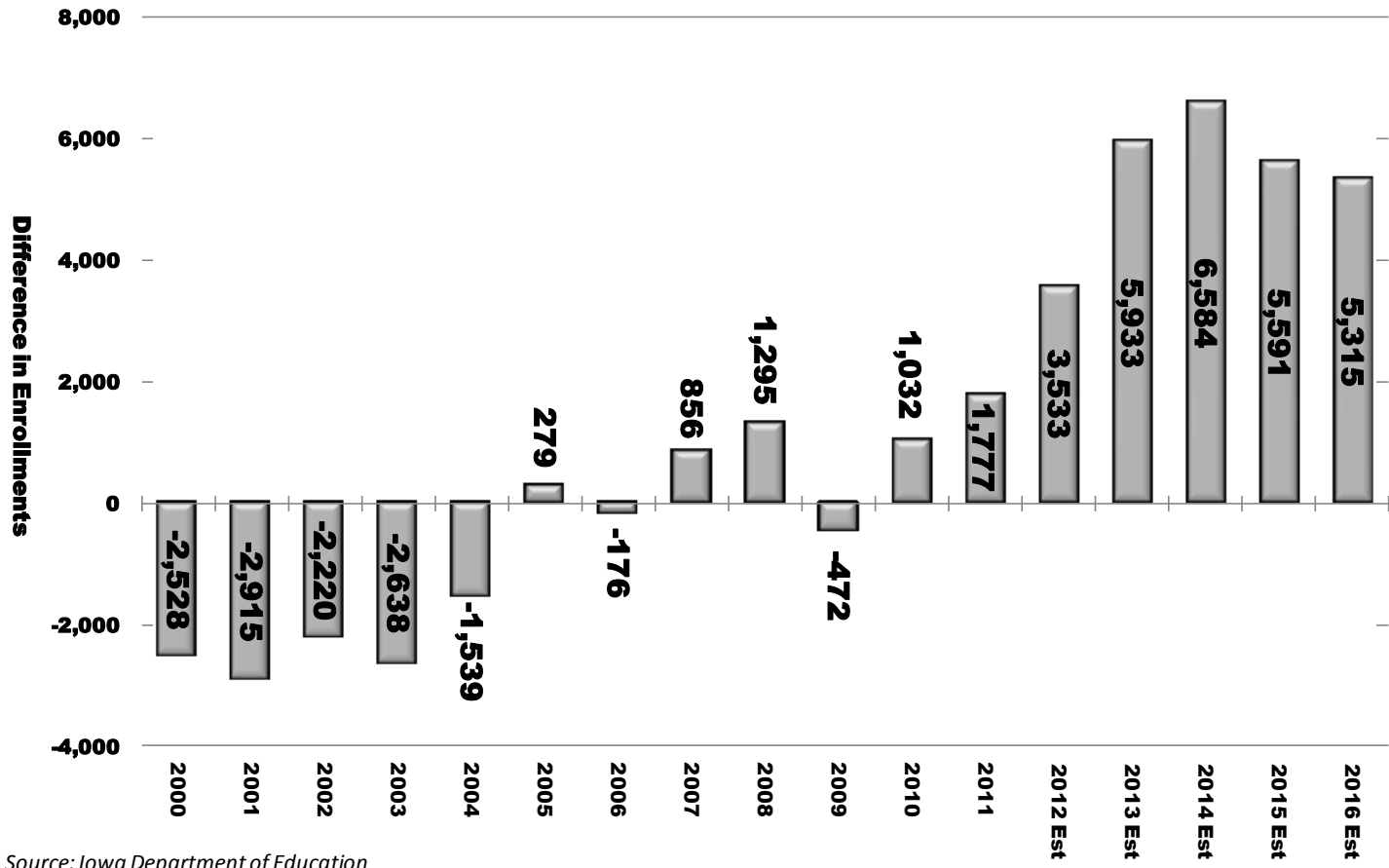


**Iowa's Public School Enrollments
Kindergarten Compared to 12th Grade
School Years 2000 - 2016**



Source: Iowa Department of Education

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



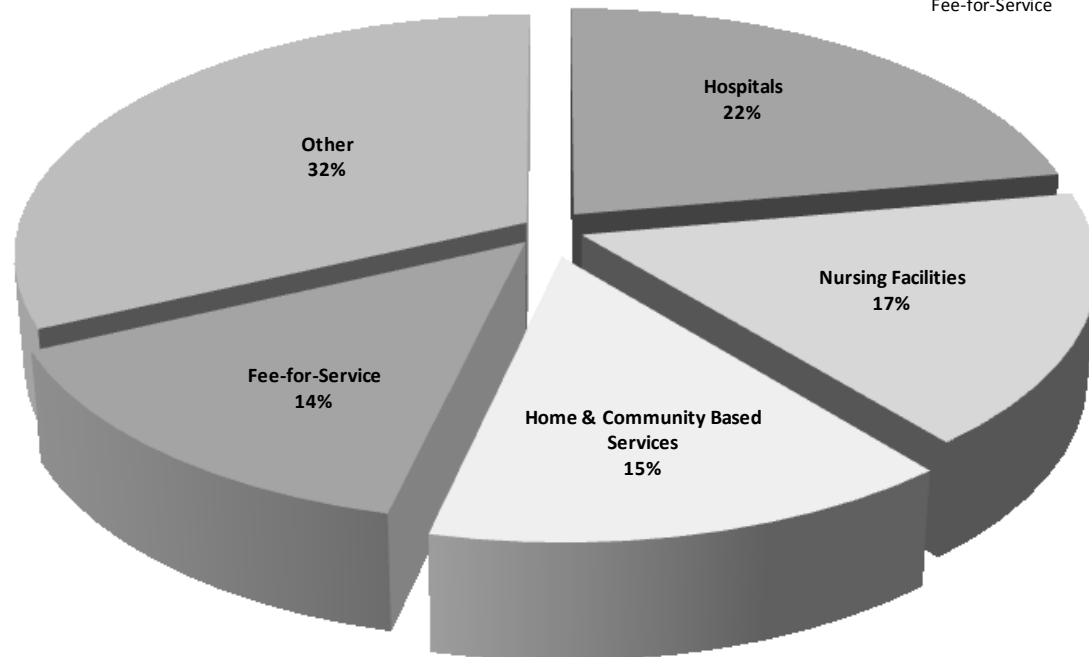
Source: Iowa Department of Education

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

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

Source: Iowa Department of Human Services

Medicaid Expense Summary FY 2012 (Estimated)

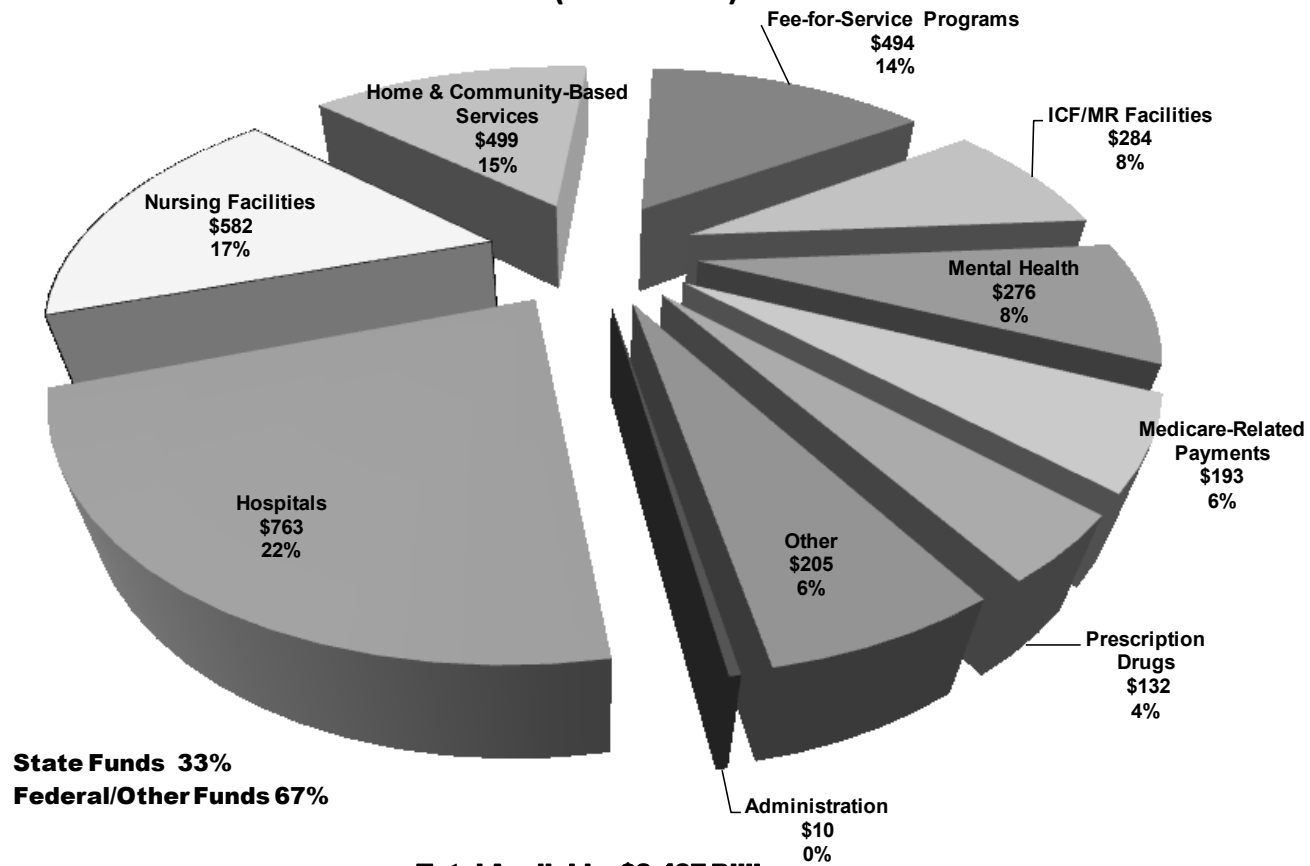


FY12 Estimated Expenditures

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

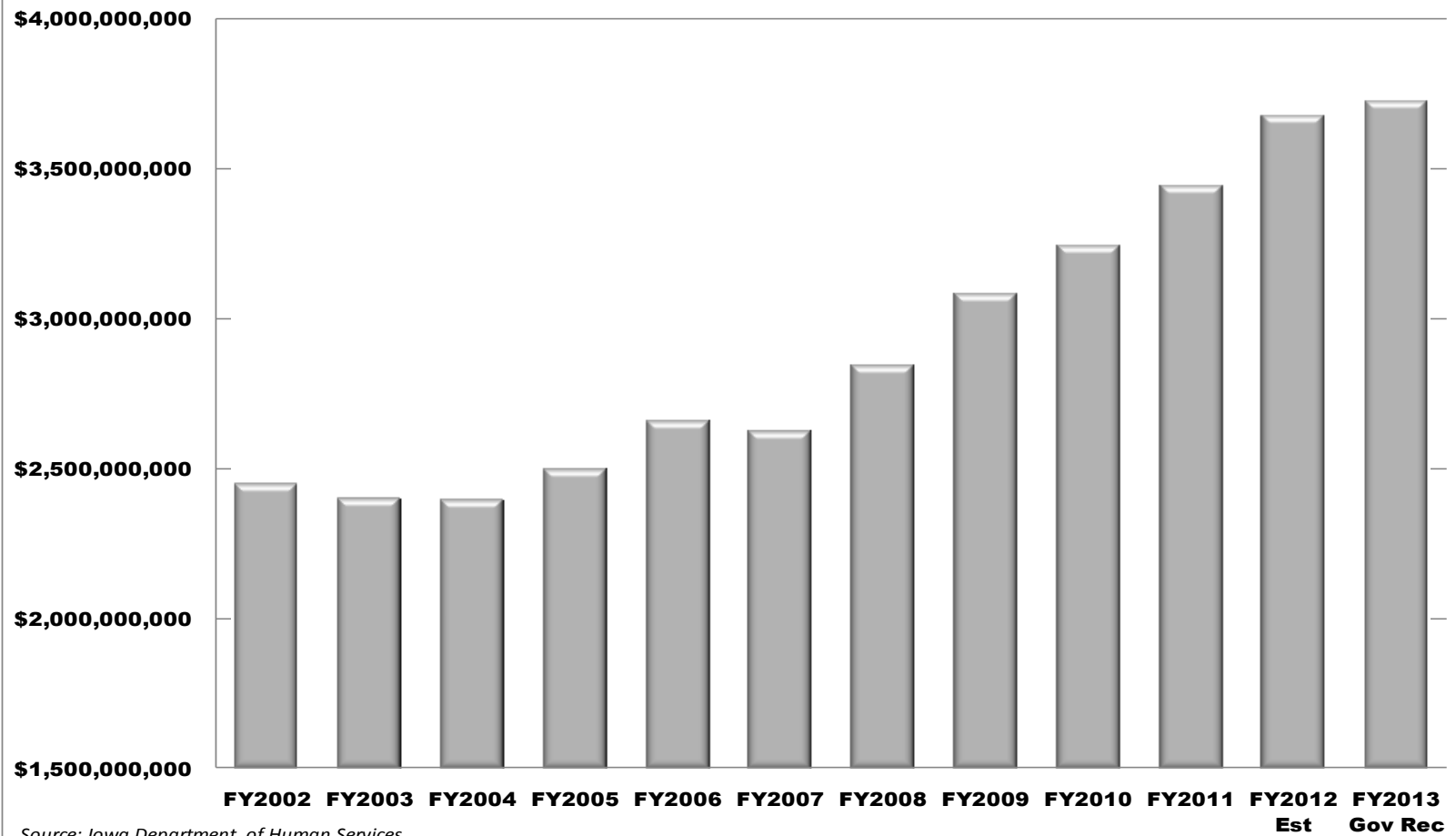
Source: Iowa Department of Human Services

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

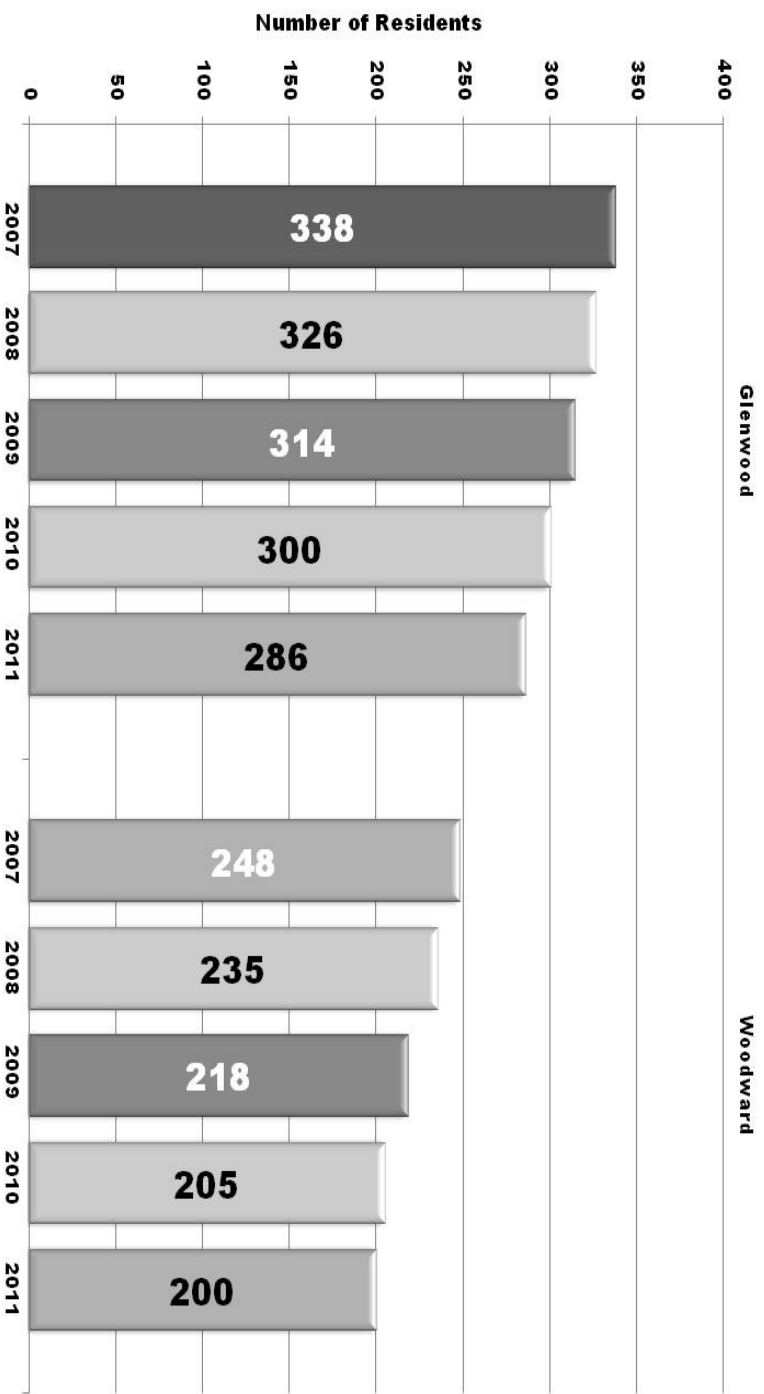


Source: Iowa Department of Human Services

Medicaid Expenditures FY 2002 - FY 2013

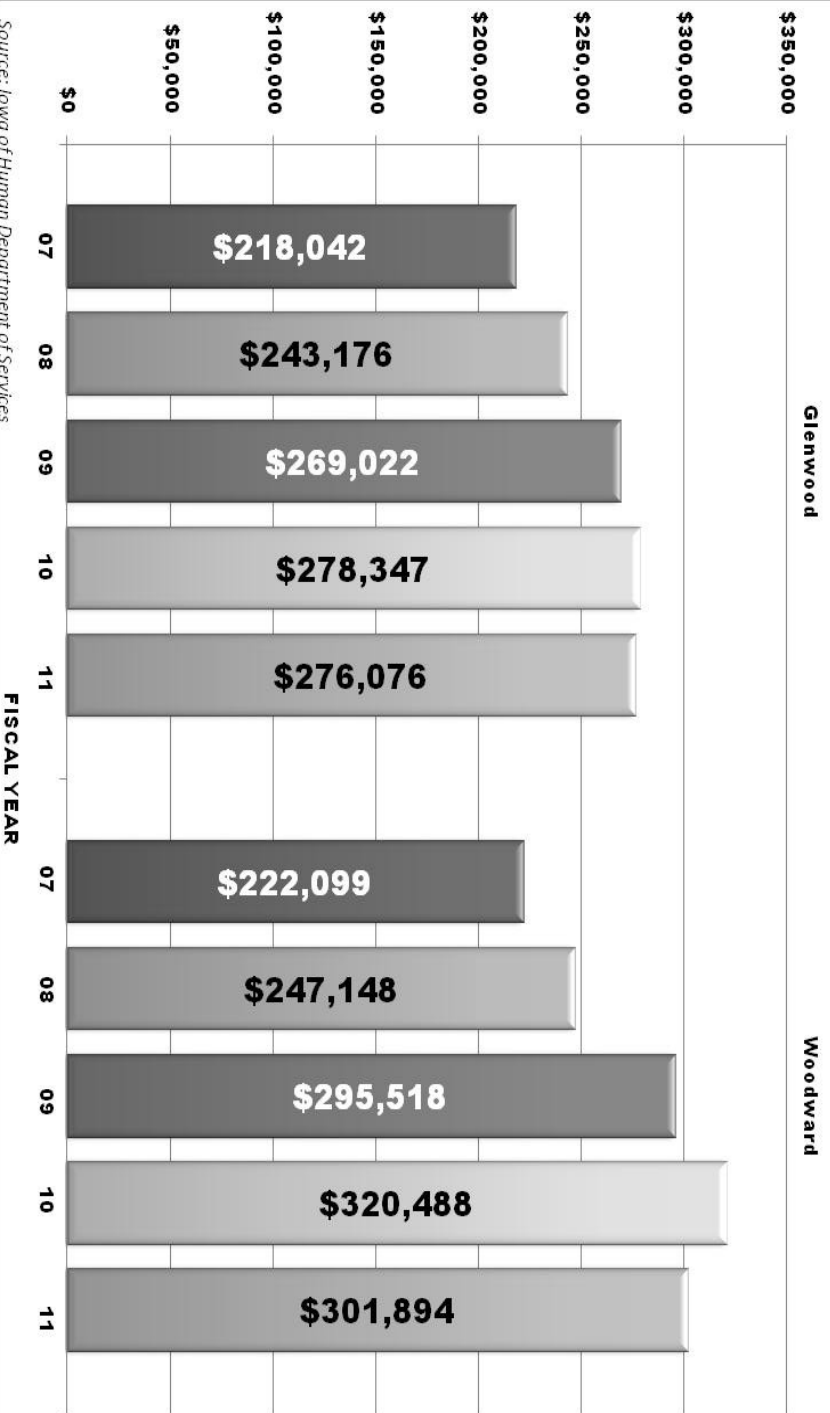


**State Resource Centers
Number of Residents in Facilities (FY 2007-FY 2011)**



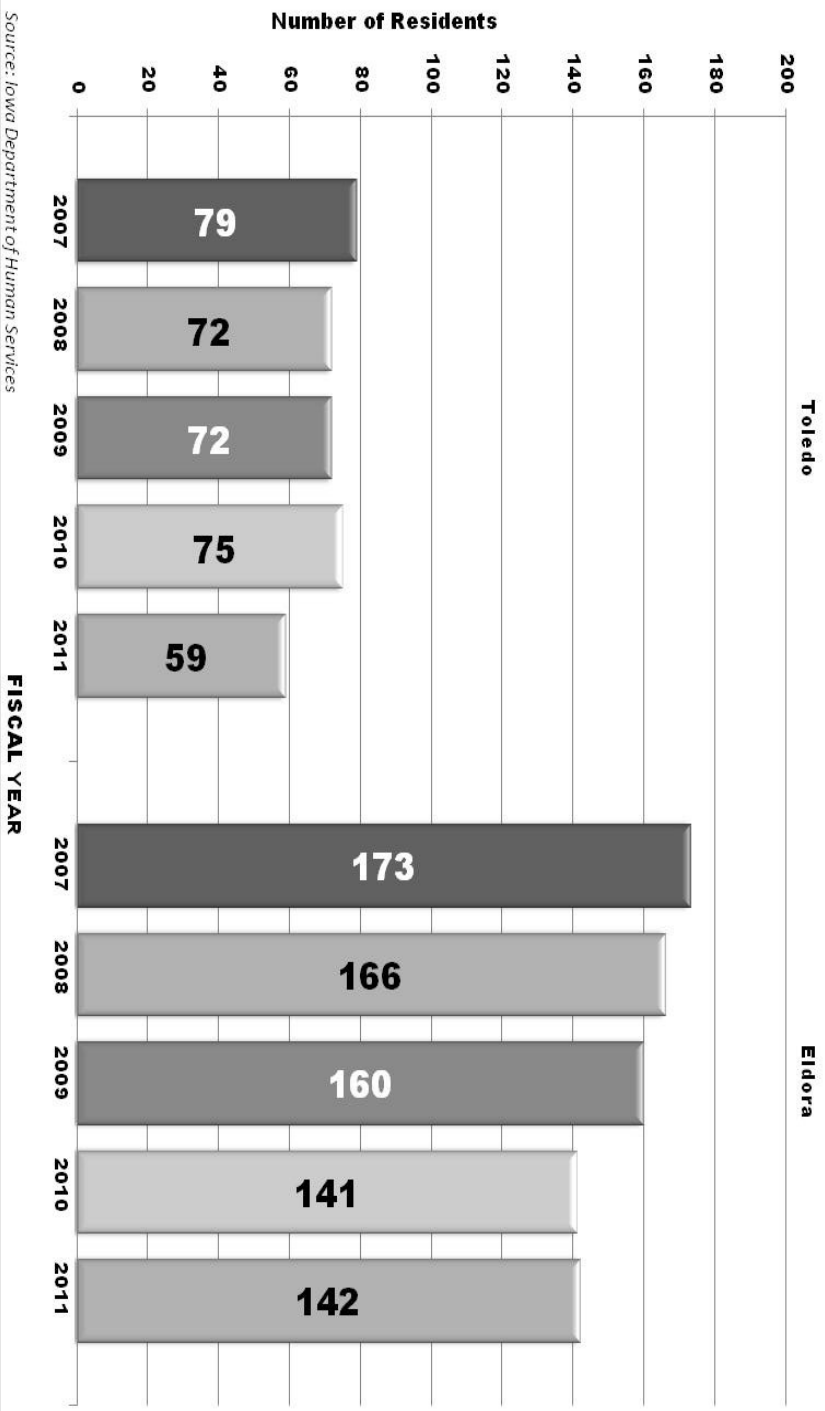
Source: Iowa Department of Human Services

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

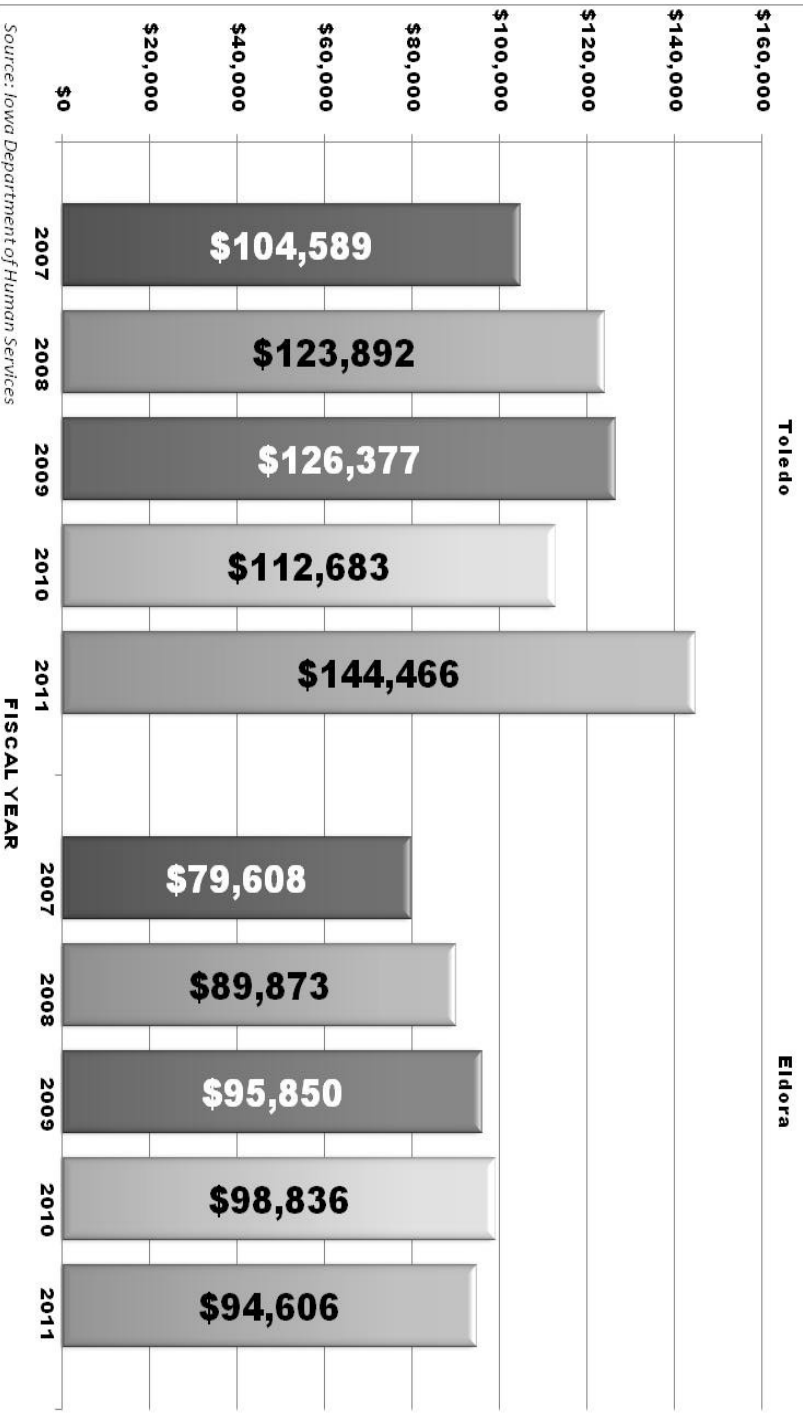


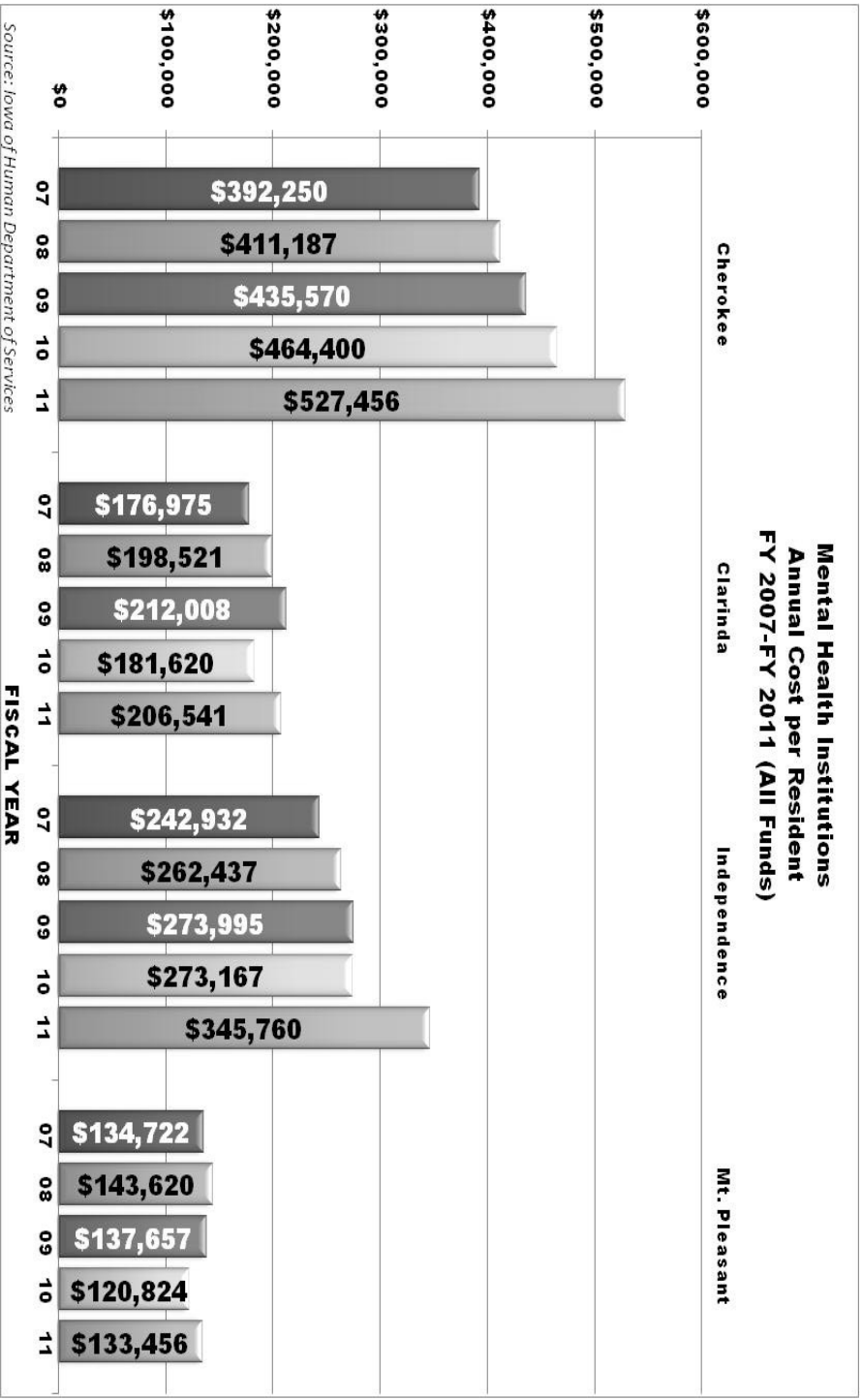
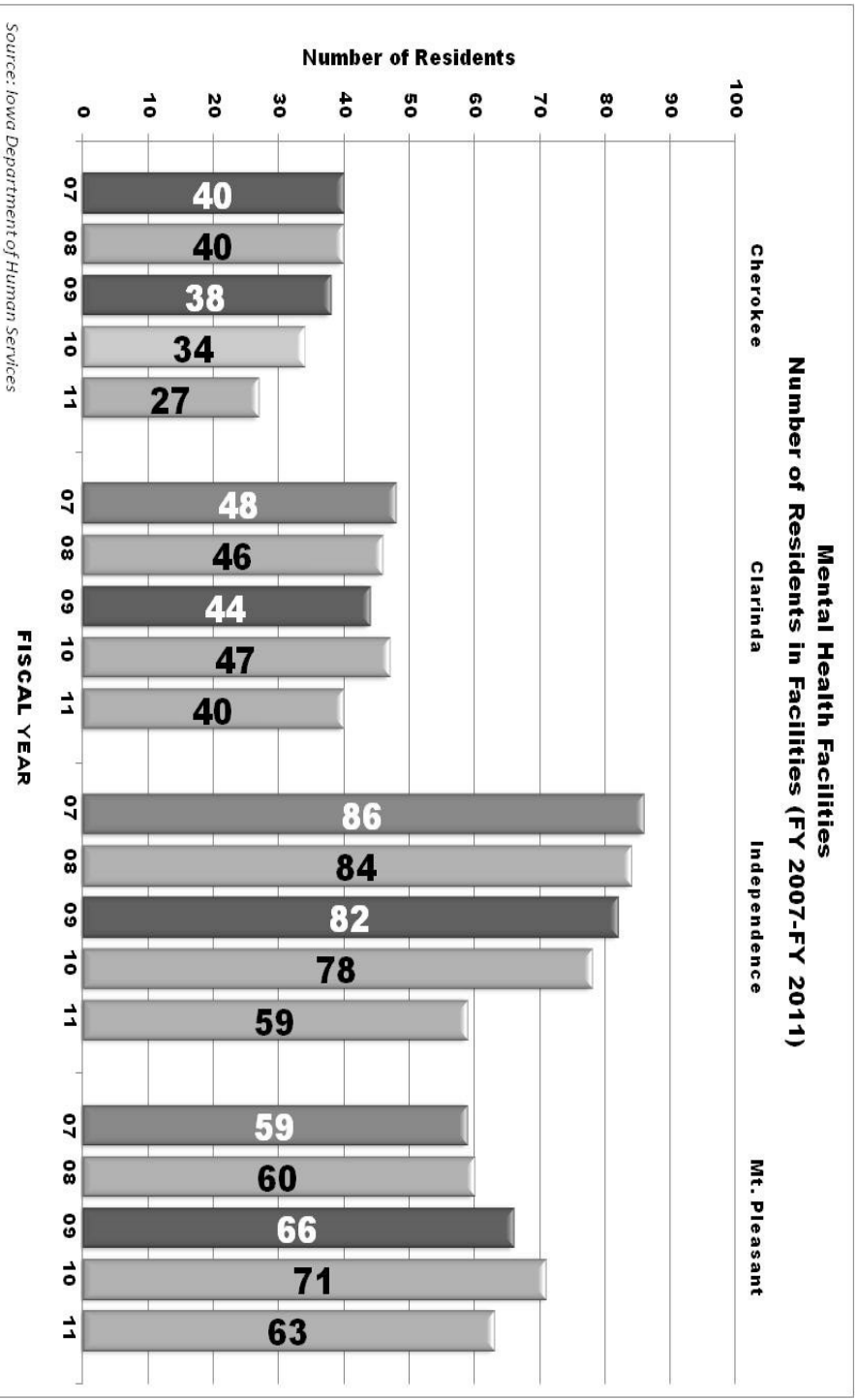
Source: Iowa Department of Human Services

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

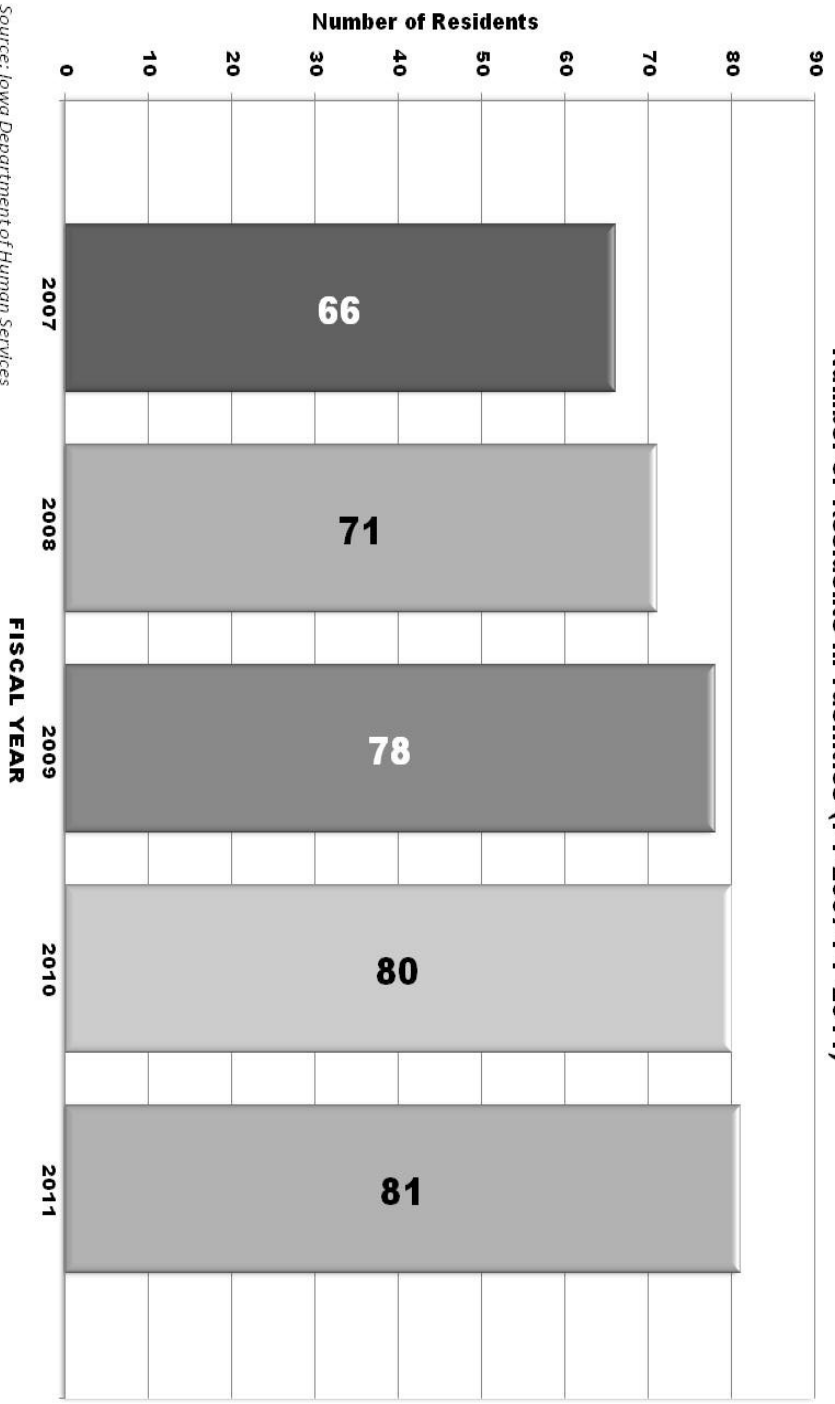


**Juvenile Facilities
Annual Cost per Resident
FY 2007-FY 2011 (All Funds)**

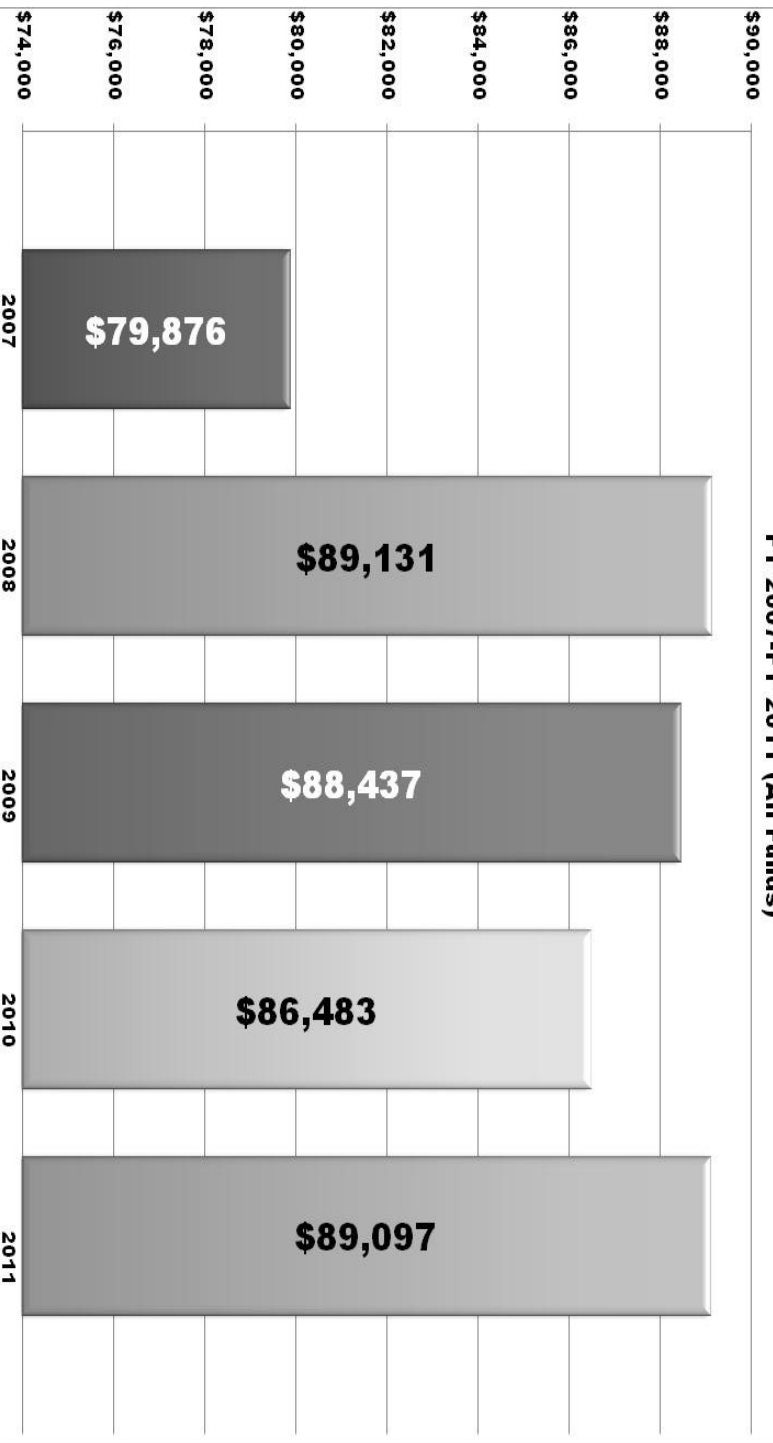




**Civil Commitment Unit for Sexual Offenders (CCUSO)
Number of Residents in Facilities (FY 2007-FY 2011)**



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

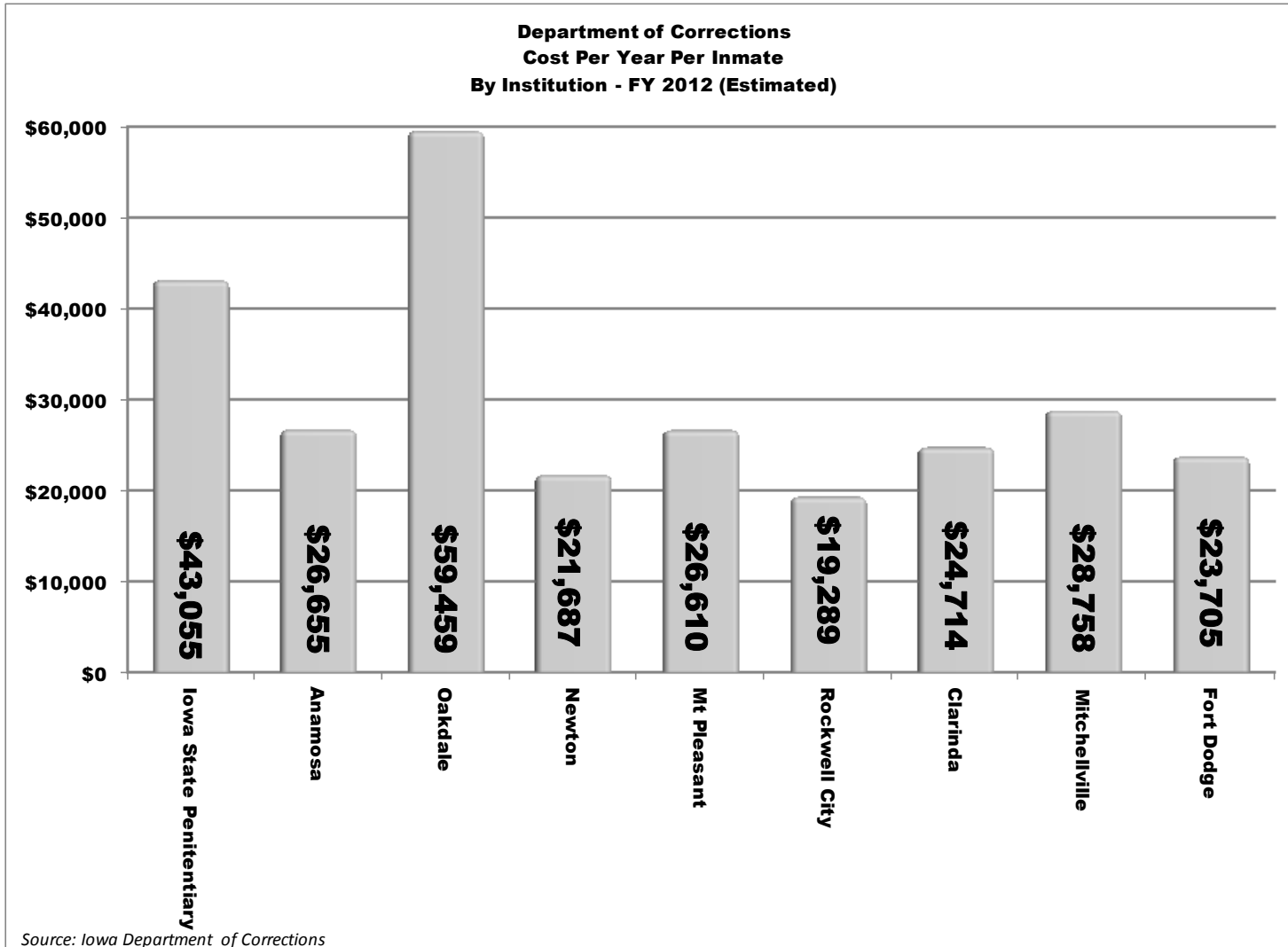


**Department of Corrections
Cost Per Year Per Inmate
By Correctional Institution
FY 2012 (Estimated)**

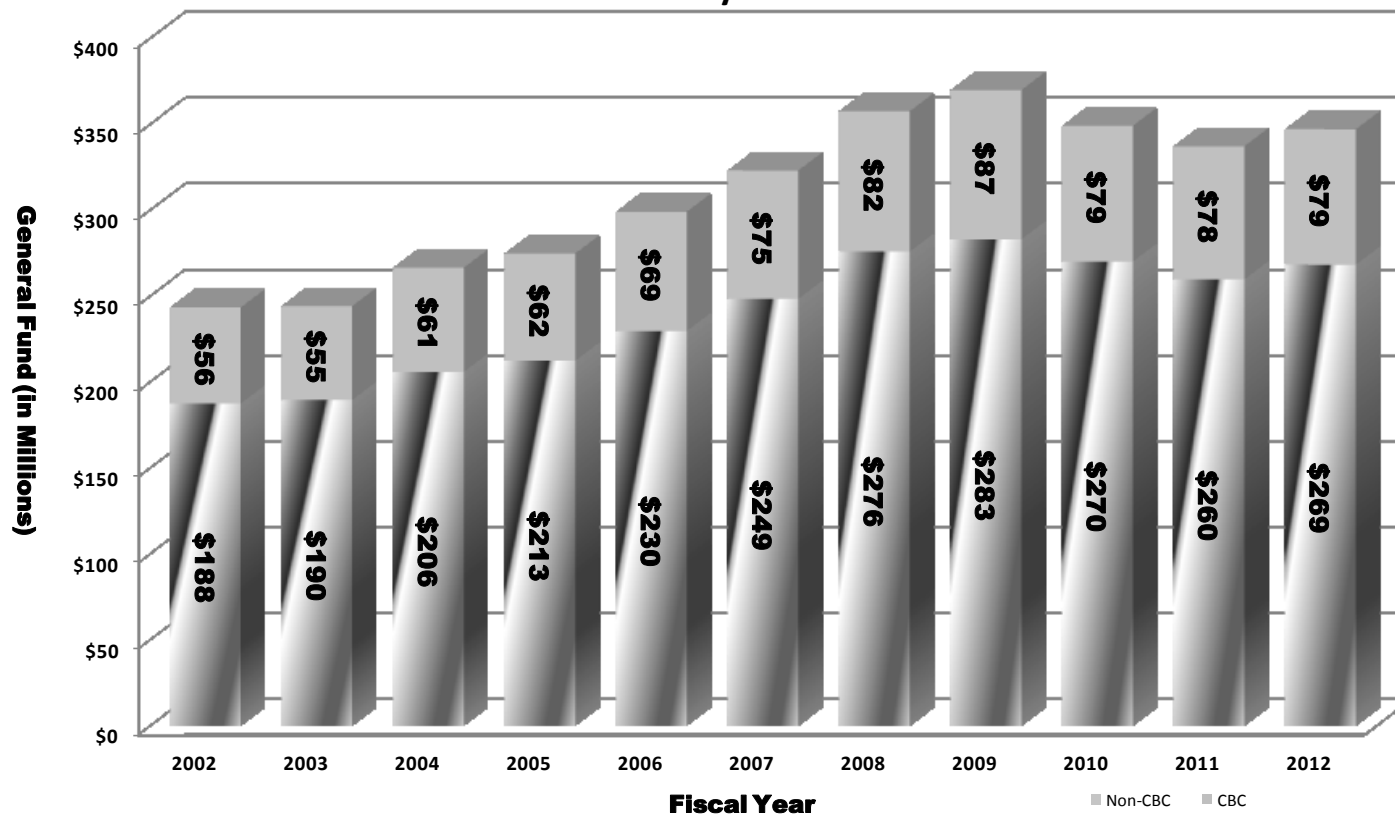
| Correctional Institution | Total Cost | Number of Inmates | Cost Per Year |
|---------------------------------|----------------------|------------------------------|--------------------------|
| Iowa State Penitentiary | \$41,031,283 | 953 | \$43,055 |
| Anamosa | \$31,985,974 | 1,200 | \$26,655 |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

* Average Cost

Source: Iowa Department of Corrections



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



Source: Iowa Department of Management