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**Fiscal Years
2014-2015**

**PROGRAM
and
BUDGET**



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

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Branstad Administration's Five-Year Goals



“The condition of our state is strong and is growing stronger by the day. We stand at a place in history where many other states are burdened with debt and looming uncertainty while Iowa is well-positioned for unprecedented growth.”

Excerpt from Governor Branstad's 2013 Condition of the State Address to the Iowa General Assembly

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From the day he took office on January 14, 2011, Governor Branstad has focused the work of his administration on the accomplishment of four key goals:

- **200,000 New Jobs for Iowans;**
- **15% Reduction in the Cost of Government;**
- **25% Increase in Family Incomes;**
- **1st Schools in the Nation.**

The Budget and Program for Fiscal Years 2014 and 2015 is designed to continue making progress toward achievement of these ambitious goals. The initiatives outlined in this document provide the framework to help foster Iowa's greatest economic expansion and quality of life enhancement of the last half-century.



# **Governor Branstad's Budget and Program Presentation Before the Iowa General Assembly January 15, 2013**

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

It is an honor and a privilege to serve as your Governor. I thank God, each and every day, for the opportunity that has been provided to me to serve you and all the people of Iowa.

I stand before you once again to report on the condition of our state and to outline a focused agenda and a biennial budget.

I am pleased to report we have made great progress. Our state's balanced budget is built on the principles of stability and predictability. It is a shining example of the good work we have done together.

And in the areas of job creation and economic development, I would put our efforts to successfully attract new jobs and market our state both at home and abroad up against the efforts of any state.

Yet, in other areas, an honest assessment would suggest we still have much work to do. In particular, I reference our on-going efforts to reduce property taxes and to adopt a truly transformational educational system.

Iowans are entering a period of unprecedented opportunity and we in this chamber have it within our grasp to help foster this state's greatest economic expansion and quality of life improvement in modern history.

Perhaps the heaviest lift over the past two years was restoring proper budgeting practices and insisting on strict fiscal discipline. I insisted on a two year budget and we measured all tax and spending decisions through the lens of a five year budget projection.

And today, I am once again submitting a biennial budget for fiscal years 2014 and 2015 and ask you to commit to join me in making this sound budgeting practice a reality so those most dependent on the vital services we deliver can trust that promises made are promises kept.

As a result of the tough choices we made, Iowa is currently in the best financial position in our state's long and proud history.

This is not about good luck. This didn't just happen. We blazed our own path by making hard choices and we must never return to the irresponsible budgeting practices of the past.

Our successes do not end with the state budget. We also completely redesigned our state's economic development efforts through the creation of the new Iowa Economic Development Authority, the Iowa Innovation Council, and the Iowa Partnership for Economic Progress.

These efforts have paid big dividends leading to the two largest private capital investments in Iowa history with the construction of new fertilizer facilities in Lee and Woodbury counties.

All totaled, in the two years since this administration took office, our efforts have landed more than \$5.3 billion in capital investments in Iowa. These investments translate into jobs for thousands of Iowans and higher incomes for so many Iowa families.

When I stood before you two years ago Iowa's unemployment rate was over six percent. Today our unemployment rate is at four point nine percent, the lowest it has been in over four years.

In addition, through the efforts of Lt. Governor Reynolds and University of Northern Iowa President Ben Allen, we launched the Governor's science, technology, engineering and math, or STEM, initiative. This initiative is already enhancing learning opportunities for Iowa children by putting outstanding STEM programs in more than 800 sites statewide.

But our work on education reform has not gone far enough.

We were reminded of this yet again last month when a new study showed our students' ranking on vocabulary tests had slipped into mediocrity.

Let me ask you this very hard question: When did we decide that middle of the pack was good enough when it came to our children's education?

Did we really make that decision or did we simply allow it to happen through inaction?

Let's take the same serious approach we took to solving our budget problems and reshaping our economic development efforts to making our schools the best in the world.

The quality of our children's education impacts everything we do to improve our state. Let's focus on our future, *and theirs*.

For too many years our young people have looked to the coasts in search of career opportunities. Be it financial industry prospects in the East or the tech sector in the West, Iowa was relegated to a status some disparagingly called "flyover country."

Today, we are living a different story.

Within the past year Iowa has gotten a serious look from the more than 1.3 billion residents of China—many of whom are now very familiar with our state as a result of our special relationship with their incoming president.

It was just a year ago I invited China's next President, Xi Jinping, to visit our state. As you know, he accepted my invitation and many of you were in attendance at the dinner we hosted in his honor at the state Capitol.

Iowa's emerging role in the world economy really struck home to me at the dinner we hosted for Vice President Xi and his delegation.

He said Iowa was the first place in the United States he had ever visited and then said in reference to the wonderful Iowans he met on that trip: "to me, you are America."

The next day, fittingly, at the World Food Prize building, our state signed an agreement with China to provide more than \$4.3 billion in soybeans.



Iowa no longer merely feeds the world--it feeds the world economy. Vice President Xi and his delegation's visit made clear: Iowa is "flyover country" no more.

Today, Iowa-produced avionics are installed in aircraft made in Brazil, Iowa tractor technology ploughs the ground in Russia, and Iowa lighting illuminates growth around the world.

Innovation is propelling Iowa forward, both at home and abroad. The coming decades can be ours if we are bold enough to make these incredible opportunities our new Iowa reality.

This year, I bring to you a bold plan of action focusing specifically on three goals:

- First...job creation and expanding opportunity for Iowa's families;
- Second...improving educational opportunities for Iowa's children; and
- Third...improving the health of our citizens.

These are opportunities that not only benefit us, but will reshape the future for our children and grandchildren.

This is our opportunity. This is our Iowa.

In the past two years, Iowa has experienced some success. Family incomes in Iowa have grown at the second highest rate in the nation, at nearly seven percent, and our economy has created 100,000 jobs.

These are nice success stories, but they are only the first chapters in a book of accomplishments that we are still writing. There is more to do because this is our opportunity. This is our Iowa.

When we consider strategies for stimulating our economy to encourage job creation we need to look to find ways to lower the cost of doing business in this state.

This will improve our ability to compete, putting more dollars into the hands of consumers to purchase Iowa goods and services.

Both of these objectives can be accomplished by returning a significant portion of our state's budget surplus to the taxpayers who made that surplus possible in the first place.

In this budget, I am proposing a significant plan to reform our property tax system to make it competitive and provide nearly \$400 million in actual property tax relief to Iowa's hardworking taxpayers.

The principles guiding our property tax plan are simple.

- Permanent property tax relief.
- No shift of the tax burden between classes of property
- And property tax reduction for all classes of property.

Our plan has three significant components.

First, the budget fully funds the Homestead Tax Credit and the Elderly and Disabled Tax Credit in fiscal year 2014 with an additional appropriation of \$33 million.

Last year we made a down payment on this funding gap and this year we will close that gap once and for all.

Second, I will propose legislation to permanently change the school finance formula so that “allowable growth” will be replaced by 100% state aid.

No longer will the school aid formula trigger automatic increases in local property taxes.

Third, I will bring forward legislation designed to stop any future tax shifts between classes of property by tying the classes together in one combined rollback, correcting a mistake made when the original rollback formula was implemented back in the 1970s.

This legislation will take the current four percent cap on valuation growth for residential property and agricultural land, cut it in half to two percent, and apply it to all classes of property.

If left unchecked, current law will allow property taxes to grow by over two billion dollars in the next eight years and half of the increase will fall directly on Iowa homeowners. I find that prospect terrifying and ask you to work with me to ensure property taxpayers are protected from this unprecedented property tax increase.

My plan permanently reduces commercial and industrial property tax values by 20% over a four year period and provides direct funding for local governments to replace 100% of the property tax revenue.

My biennial budget provides the resources to make this possible and my five year budget projection accounts for the nearly 400 million dollars in direct property tax relief.

Small businesses in Iowa have paid some of the highest property tax rates in the nation for far too long. These high taxes mean less money for businesses to hire new employees or provide salary increases to their current employees.

The businesses pay the taxes yes, but it is our middle class families who truly feel the pain.

And it is those same middle class families who will reap the benefits of a competitive property tax structure that makes it easier for us to recruit, retain, and grow those companies that create the new jobs our families need.

Our plan to reform and reduce property taxes is an investment in Iowa families and small businesses, but not at the expense of Iowa’s local governments.

In addition to lowering and reforming property taxes, I am committed to enhancing the skills of our state’s workforce as a critical investment in meeting the needs of Iowa’s job creators over the next decade.

To that end our administration has embarked on an ambitious effort called Skilled Iowa to bring new workforce skills to our unemployed, under-employed, and those simply seeking better long-term careers.

The impetus for the Skilled Iowa initiative came from conversations I had with Iowans like Bill Knapp, Jim Cownie, and Teresa Wahlert on how to best bridge the skills gap so many employers have articulated as an impediment to bringing more high quality jobs to Iowa.

Our Skilled Iowa initiative builds on the STEM program to ensure workers in Iowa get the skills they need to fill the high-paying jobs of today and tomorrow.

It is simply unacceptable for me to hear time and again as I travel throughout Iowa's 99 counties that employers are ready to hire, but our workers aren't prepared with the necessary skill set to fill these jobs.

Skilled Iowa is helping to change this and bring new hope to Iowans. We already have 2,400 Iowa businesses signed up for Skilled Iowa and 18,000 Iowans have used Skilled Iowa resources to certify their skills with a National Career Readiness Certificate.

My hope is to grow this program and work with new employers seeking a skilled workforce while serving more Iowans.

Through lower property taxes and a more highly skilled workforce, in addition to our successful economic development efforts, we have an opportunity to stimulate this state's economy and provide our citizens with the high quality careers they truly deserve.

This is our opportunity. This is our Iowa.

And speaking of our Iowa, today in the balconies of this chamber are school children from around Iowa.

Today they get the opportunity to watch democracy in action. I hope they will leave this building with the knowledge that each of us here shares a commitment to making Iowa a better place for them and their families.

In today's knowledge-based, global economy, youngsters must finish high school ready for college or career training.

This is an economic and moral imperative.

We cannot continue to be complacent:

- Iowa eighth-graders led the nation in math in 1992. Now, we rank 25<sup>th</sup>—not because our scores have slipped, but because our scores have been stagnant while other states' improved.
- We are shortchanging some of our best students, too. Just eight percent of Iowa eighth-graders scored at the advanced level in math on the national test compared to 15 percent in Massachusetts, which is number one in the nation.
- Among Iowa's high school class of 2012 who went directly to a community college, more than 36 percent had to enroll in a remedial class.

Let me be perfectly clear to the teachers here today and teachers in classrooms across Iowa, you are NOT the problem.

Iowa is fortunate to have many dedicated educators who work incredibly hard. I know this from visiting Iowa's schools, and because my daughter Allison teaches in Waukee and the Lt. Governor's daughter Jessica teaches in Creston.

Unfortunately, our teachers are stuck in a *system* designed for the 20<sup>th</sup> century. We must work together to transform Iowa's schools for the 21<sup>st</sup> century.

Let's establish new roles for top teachers who will provide instructional leadership alongside principals to better meet the needs of every student.

That is why elevating the teaching profession is at the heart of our 2013 education plan. It has three key pieces.

The centerpiece of our plan is to revitalize Iowa schools with a new teacher leadership and compensation structure. Relying on teacher leadership is a hallmark of high-performing school systems around the country and around the world.

Iowa has embraced paying teachers in innovative ways before. In 2001, the Iowa legislature passed and Governor Vilsack signed a law establishing a career ladder.

They understood we were losing teachers who found few ways to advance professionally without leaving the classroom. But unfortunately, it was never funded.

Establishing new career pathways promises to do more than raise student achievement. It will offer outstanding teachers new professional opportunities.

Our plan honors teachers by recognizing how vitally important they are and provides five career pathways teachers may pursue.

Educators will be able to advance their careers in the classroom through these numerous pathways. Our plan gives teachers the opportunity to have a meaningful impact as leaders in their schools while also giving our children a better education.

The end result for Iowa children will be better performance in the classroom and better opportunities in their futures.

This kind of reform does come with significant cost, but it is a cost I believe to be a true investment in educational excellence. I am recommending a \$160 million state investment in this new teacher compensation model to keep our best performing teachers in classrooms throughout their entire careers.

And, I believe we should resolve the issue of what we are collectively willing to invest in achievement-driven reform before we spend one minute discussing additional resources to support our existing educational system.

The second piece of our education reform plan – The Teach Iowa Initiative – addresses another key problem: recruiting top students to become teachers. The simple truth is we must attract more of our best students into the teaching profession.

Today, I propose boosting beginning minimum teacher pay from \$28,000 to \$35,000 a year – a 25 percent increase to help reduce the amount of financial sacrifice high-achieving students have to make in order to choose to enter the teaching profession.

Additionally, I propose a significant expansion of a program administered by the Iowa College Student Aid Commission.

Our Teach Iowa initiative attempts to attract more top students into teaching by offering tuition reimbursement for highly talented new graduates who teach in Iowa schools for five years.

Priority will be placed on students majoring in hard-to-hire subjects, like math and science, but awards will also go to future teachers in other majors as well.

And the Teach Iowa Initiative includes a pilot to expand the traditional one-semester of student-teaching to a year-long apprenticeship in partner schools. Stronger clinical experiences stand to better prepare future teachers.

The third key piece of our plan to revitalize education in Iowa is a new college or career ready seal that high school students may earn in addition to their diploma. We want business and education leaders to set high standards for the seals.

Beginning next school year, students will have the option, at the state's expense, of taking a college-entrance or workforce readiness test.

Our program will make it clear what it means to be college or career ready based on the real world expectations of Iowa education and business leaders.

When Iowa can brag about having the best-educated workforce anywhere, more businesses will locate and expand in Iowa. As a result, more young people will stay in Iowa because they can land good jobs that pay well, and allow them to enjoy a great quality of life.

Our children deserve our best efforts because this is our opportunity. This is our Iowa.

Lastly, I wish to speak to you about an issue that stands at the heart of our Iowa quality of life and is so personally important to me.

That issue is the health and well-being of each and every Iowan and my desire to make Iowa the healthiest state in the nation.

As a former President of one of Iowa's medical teaching universities, I marveled at the progress modern medicine has made to save and lengthen lives.

Yet, while we are living longer lives I have to ask are we living better lives?

The obesity epidemic and onset of more and more chronic disease stretches the capacity of our medical system to meet our needs and stretches the ability of taxpayers to support programs such as Medicaid.

This is why we have embarked on the ambitious public-private partnership to make Iowa the healthiest state in the nation.

We have an opportunity to make Iowa communities vibrant by ensuring they have the health care professionals needed to keep their residents healthy. And why shouldn't doctors choose to live and work in Iowa?

Yet, in the past decade Iowa has fallen further and further behind in active physicians per 100,000 residents. Sure, we are behind states like Massachusetts and Michigan.

But we are also trailing neighboring rural states like South Dakota and Nebraska. Iowa is 46<sup>th</sup> in the nation in internal medicine, 47<sup>th</sup> in the nation in pediatric, 48<sup>th</sup> in psychiatry and last in both emergency medicine and obstetrics and gynecology.

We are home to two great medical schools—the University of Iowa and Des Moines University. In fact, we have over 1,500 medical students currently enrolled in these institutions. But we are not doing enough to keep them here.

Today, I am proposing three initiatives intended to keep Iowa and Iowans healthy by keeping doctors in our communities.

First, my budget proposes two million dollars to support medical residency programs in Iowa.

Last year, we came together and created a public-private partnership to help doctors serving rural areas repay their costly loans. My second proposal provides two million dollars to launch the Rural Physician Loan Repayment Program and expand it to include OB-GYN and emergency medicine doctors as well as primary care physicians.

My third proposal is for us to come together and pass a Certificate of Merit law and a cap on non-economic damages.

Keeping doctors in Iowa requires we make our state a place that is friendly to those who practice medicine.

The first oath taken by a doctor is to do no harm. No group of people is more committed to protecting patients than our Iowa doctors.

Frivolous lawsuits are harming our ability to recruit and retain doctors.

A Certificate of Merit simply requires a medical expert review the facts of a case when a lawsuit is filed and verify that the injuries could have come from substandard care. This lets real claims move forward and takes the weight of bad claims off the health care and judicial systems.

These are sensible reforms. And we know they work because states with these laws have more doctors and lower insurance costs than we do.

It is our responsibility—mine and yours—to work together to offer these generational gifts:

- the best education,
- a thriving marketplace where start-ups are competing to create jobs for all Iowans,
- coupled with responsible and measured leadership from each of us to promote and enhance what is right with Iowa to reach our full potential.

This is our opportunity. This is our Iowa.

It is the promise of a good people, who demand a good government, and expect the men and women serving in that government to put aside their differences and come together to make good public policy.

It is the promise of providing hardworking parents the ability to give their children a world-class education.

It is the promise of a way of life that provides opportunities to thrive in the heartland of America.

The condition of our state is strong and is growing stronger by the day.

We stand at a place in history where many other states are burdened with debt and looming uncertainty while Iowa is well positioned for unprecedented growth.

While some states across this country are choking the opportunities right out of their states through over-taxation and over-regulation, Iowa is like a lighthouse, beaming a bright light of opportunity to those seeking a better life within our borders.

Let us turn the page and write a new chapter in Iowa's history.

A chapter which reflects how a people of good character and a common purpose, who were genuinely committed to working together, provided the dynamic solutions that led to the best times in our state's long and proud history.

- A chapter that will hail the unprecedented growth of job opportunities and rise in family incomes for all Iowans.
- A chapter that celebrates the fact every Iowa child has access to the best education in the world.
- A chapter that affirms how Iowans' quality of life reached new heights, as our citizens became the healthiest in the United States.

This is the chapter in our history that you and I, each and every one of us in this chamber, have the opportunity to write. So let's write it well and write it together.

This is our opportunity. This is our Iowa.

Thank you. God bless you and God bless the people of Iowa.





**PROGRAM**

**INITIATIVES**



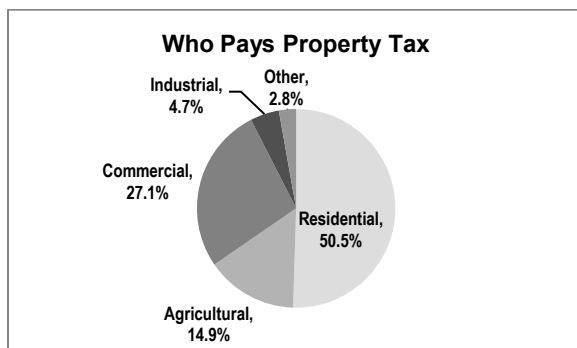
# Creating Jobs and Growing Family Incomes

Despite the challenging economic conditions seen throughout most of the nation, the Branstad Administration continues to make steady progress toward its five-year goals of creating 200,000 new Iowa jobs and increasing family incomes by 25%. Implementation and continuation of Governor Branstad's priorities will keep Iowa's economy on the path toward recovery.

## Property Tax Reform and Relief

Iowa's commercial and industrial property taxes are some of the highest in the nation and have long served as an impediment to job creation. Governor Branstad is proposing a \$400 million comprehensive program to reform and reduce taxes for all classes of property.

The Governor's plan will provide a permanent reduction in commercial and industrial property taxes, while ensuring the tax burden is not shifted to other classes of property. In addition, Governor Branstad intends to provide significant tax relief to all property classes by committing nearly \$400 million in direct property tax relief.



Source: Iowa Department of Management

To address concerns raised by local governments, the decrease in revenue

resulting from the tax cut will be replaced with state funding. Governor Branstad will provide further property tax relief by fully funding property tax credits and ending automatic property tax increases which result from the current school finance formula.

Reforming our property tax system will unleash Iowa's job creators, trigger new investments, and make Iowa more competitive in the global economy.

A general overview of Iowa's property tax system can be found in the Graphs, Support Documents Property Tax section.

## Iowa Partnership for Economic Progress

Governor Branstad's innovative public-private partnership model for promoting economic development continues to reap dividends. The Iowa Economic Development Authority was created through bipartisan cooperation during the 2011 legislative session. The new structure has allowed the Economic Development Authority more flexibility to pursue new opportunities for our state. Since Governor Branstad took office in 2011, the Economic Development Authority has secured more than \$5.3 billion in capital investments, with more than 14,000 jobs tied to those projects alone.

Record levels of investment in Iowa are being routinely exceeded. For example, in November 2012, groundbreaking occurred for the \$1.4 billion Orascom fertilizer plant in Lee County, the largest capital project in the history of the state. However, just a few weeks later, that record was exceeded by the \$1.7 billion investment made by CF Industries in Woodbury County.

## Historic project 'a huge boost'

**INVESTMENT:**  
\$1.7B expansion  
largest ever in Iowa.  
**EMPLOYMENT:**  
100 new positions,  
700 indirect jobs.  
**TAX IMPACT:**  
County receives  
\$49M over 20 years.



Source: Sioux City Journal

Continued expansion from past incentive recipients has also created new opportunities for Iowans. In November 2012, Google announced additional expansion in Council Bluffs, bringing its total investment in Iowa to over \$1 billion.

Governor Branstad's 2013 legislative proposals are intended to ensure that the Economic Development Authority has the capacity to pursue and support new opportunities for increased investment in Iowa. The Governor recommends returning the tax credit cap to its original level of \$185 million.

### Connecting Employers and Skilled Workers

As Governor Branstad and Lt. Governor Reynolds visited all 99 counties, employers continually expressed concern about the challenges they face in matching their workforce needs with employees who have the appropriate training and skills. A recent study by Iowa Workforce Development specifically identified the problem. Although half of all jobs in the Iowa economy have mid-level skill requirements, only one-third of our current labor force has mid-level skills. Further, while only 18% of Iowa jobs have low-level skill requirements, 38% of

Iowa's current labor force has low-level skills.

### STEM Advisory Council/Skilled Iowa

Two initiatives launched under Governor Branstad's leadership are particularly well-suited to help address this problem—the STEM Advisory Council and Skilled Iowa.

The Science, Technology, Education and Math (STEM) Advisory Council is designed to increase interest and opportunities for students in the fields of science, technology, engineering and mathematics. At the core of the Council's work is a focus on aligning STEM education with workforce needs.

Skilled Iowa is a public-private partnership which allows workers to demonstrate and certify their skill levels and also enhances employers' abilities to more reliably evaluate applicants' skill levels. Since the launch of this initiative, 2,400 companies have become Skilled Iowa employers, and over 18,000 workers have certified their skills.

Under Governor Branstad's leadership, Iowa is also more efficiently meeting workforce needs. Access to work services has been expanded through the creation of 970 virtual access points, which have served more than 50,000 individuals.

### Retaining Iowa Jobs by Encouraging Employee Ownership

As many Iowa business owners approach retirement age or otherwise consider their financial exit strategy, there is a risk that their businesses could be purchased by out-of-state investors who may not keep them in operation. Governor Branstad supports policies which make it more likely for such businesses to stay in operation and remain in Iowa. During the

2012 legislative session, the Governor successfully championed legislation which provided business owners a 50% tax deduction on capital gains resulting from the sale to an Employee Stock Ownership Plan (ESOP). During the 2013 legislative session, Governor Branstad recommends \$1 million in funding for ESOP formation assistance. The funds will be used to encourage the formation of ESOPs and educate business owners on the advantages they provide.



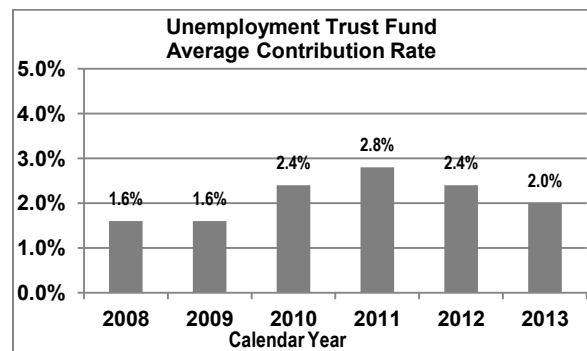
### **Making it Easier to Start a Business in Iowa**

Governor Branstad is committed to making it easier to start a business in Iowa. Small businesses in Iowa account for 51% of private sector jobs. Last year, Governor Branstad and the Iowa Economic Development Authority announced the creation of “IASourceLink.com,” a web-based platform empowering entrepreneurs and small businesses with technical and financial resources to meet their specific business needs. This site can assist

anyone seeking to start or expand a business in Iowa by providing a simple, streamlined connection to more than 300 resource providers across Iowa.

### **Reducing the Unemployment Trust Fund Tax**

Iowa businesses pay into the Iowa Unemployment Trust Fund. Due to diligent management of the fund and our improving economy, Iowa’s businesses will see nearly \$100 million in tax savings which will reduce unemployment tax rates in 2013.



*Source: Iowa Workforce Development*

While other states have struggled with the stability of their Unemployment Trust Funds, Iowa has been able to reduce rates for the past two years. Governor Branstad is committed to helping businesses create jobs. Continuing the diligent management of the Trust Fund ensures a lower tax burden for businesses, making Iowa more attractive for job creation.

# **Achievement-Focused Educational Transformation**

Governor Branstad is committed to providing a world-class education to all Iowa children. While our state has a great education tradition, troubling trends in math and reading test scores over the past two decades are among the evidence that we must better prepare our children for a knowledge-based, global economy. That is why Governor Branstad wants to target spending to accelerate student learning in his 2013 education package.

Higher expectations call for the transformation of schools. Twenty-first Century education must focus on equipping all students with basic skills so they can acquire advanced skills. Today, virtually all students need to graduate ready for college or career training.

To compete in the global economy, Iowa cannot afford to be complacent.

## **Linking Teacher Leadership and Compensation to Career Pathways**

Governor Branstad believes we can transform schools by adopting a new teacher leadership and compensation structure. The goal is to improve learning by recruiting some of our best teachers to serve on instructional leadership teams with principals. It is not realistic to think that principals can provide all of the instructional leadership needed as we work to better meet each student's needs.

Making the most of teacher leadership is a hallmark of high-performing school systems around the world. Some Iowa districts have already moved in this direction. The Iowa legislature embraced this concept in 2001 by establishing a

teacher career ladder; however, the initiative went unfunded. Iowa is now in a position to fund new career pathways in a sustainable fashion.



### *Five Career Pathways*

The five career pathways are: initial, career, model, mentor and lead teachers, plus emeritus – retired educators returning to the classroom to fill in as needed for mentor and lead teachers.

- Initial teachers during their first year, also known as the residency year, will spend about three-quarters of their time teaching. The remaining time will be used to observe outstanding teachers in the classroom and work with mentors.
- Success as an initial teacher will lead to becoming a career teacher. Career teachers may earn a stipend for teaching in Iowa schools with significant challenges.
- Career teachers may become model teachers who open their classrooms for other teachers to observe their work.
- Mentor teachers are top instructors

who teach in their own classrooms most of the time, but who also mentor new and experienced teachers as well as student teachers.

- Lead teachers will divide their time between teaching in their own classrooms and sharing their expertise with other staff. Some of the other responsibilities will include analyzing data, improving instructional strategies, coaching and co-teaching.

In exchange for taking on extra duties, model, mentor and lead teachers will receive additional pay. Governor Branstad has committed a \$160 million investment to fund this new compensation model.

### **Raising Beginning Teacher Salaries**

Another key to improving learning is to attract more top students into teaching. Governor Branstad proposes raising the minimum teacher salary from \$28,000 to \$35,000 per year.

### **Attracting Top Performing Students into Teaching**

In the new Teach Iowa Initiative that is part of Governor Branstad's education reform package, he will expand an existing program by rewarding many more top students with tuition reimbursement if they teach in Iowa schools for five years after college graduation. This program will target students majoring in hard-to-hire subjects, such as math and science, but will also

reward students in other majors. The Teach Iowa Initiative also includes a pilot project to expand student teaching from one semester to a full year, providing more clinical experience.



### **Developing College-Ready and Career-Ready Diploma Seals**

Governor Branstad supports the development of college- and career-ready "seals" that students could choose to earn in addition to their high school diploma. Higher education institutions find that many students need remedial assistance, and employers often say recent graduates lack the skills needed in the workplace. A commission of education and business leaders would set clear standards defining what it means to be ready for the next steps after high school graduation. It may take several years to put standards in place. In the interim, college and career readiness could be assessed by providing high school students with the option of taking a college entrance exam or a workforce readiness exam at no charge to families.







While president of Des Moines University, Governor Branstad learned that keeping doctors in Iowa often meant incentivizing them to stay in Iowa. Governor Branstad proposes three initiatives intended to help keep Iowans healthy by keeping doctors in Iowa. First, Governor Branstad recommends \$2 million to support medical residency programs in Iowa. Second, Governor Branstad supports further funding and an expansion to other specialty areas for the public-private partnership created in 2012 to help rural physicians repay their costly student loans. Third, Governor Branstad proposes a Certificate of Merit and a cap on non-economic damages in medical malpractice lawsuits. Other states have enacted similar reforms and had success in retaining doctors and reducing the cost of health care.

### **Mental Health and Disability Services Redesign**

Mental health and disability services (MHDS) redesign legislation was signed into law by Governor Branstad in 2012. The redesign created a regional-based system for delivering MHDS. This redesigned system replaced the outdated “durational legal settlement,” a county-by-county means for determining financial responsibility. The newly redesigned system will be managed at the state level and administered by regions, while still delivering care locally. Regions will enter into performance-based contracts to administer and deliver services, including a set of core services that will ensure consistency throughout the state.

Iowa’s newly redesigned system is based on a successful existing regional system that is thriving around Waterloo. The new system offers financial sustainability and fiscal predictability for the state. Governor Branstad believes that,

most importantly, the redesigned system will advance care and provide accountability for Iowa families, while ensuring more consistent and high-quality care across the state.

### **Health Care Reform and Iowa’s Health Benefits Exchange**

Iowans deserve health care reform that ensures better care, lowers cost and most importantly, improves people’s health. These principles guide Governor Branstad on all health care issues.

Governor Branstad believes a fully federal health care exchange would raise costs on individuals and businesses, making it more difficult to create jobs and increase family incomes in Iowa. Instead, Governor Branstad intends to minimize the federal government’s intrusion into the regulation of insurance in Iowa. Iowa will continue to regulate insurance plans in our state and will also retain control over its Medicaid and Children’s Health Insurance Plan eligibility.

Maintaining control over these areas is critical to providing quality health care for patients, stability for job creators and fiscal stability for taxpayers. Maintaining operational control will also facilitate Iowa’s efforts to modernize health care and to revise our payment methods. This revised approach to payment will reward quality and improve Iowans’ health instead of focusing on procedure volume. Iowa will partner with the federal government in the areas of insurance regulation and Medicaid eligibility for the operation of the health benefits exchange in Iowa.

### **Iowa’s Medicaid Program**

Since 2000, Iowa has expanded Medicaid coverage for adults by more than 65%, from fewer than 250,000 covered

lowans to now assisting more than 400,000 lowans. During that time, the total cost of Medicaid has risen 129% to a current total cost of more than \$3.5 billion.

Medicaid has become one of the largest spending areas and is the fastest growing General Fund budget driver. This program, with its federal funding component, is a large and complex funding source of health care services for vulnerable and needy lowans. More than 35,000 providers participate in Medicaid. Effective management is critical to ensure stability and predictability in a program which impacts the lives of so many lowans.



# **Feeding the World While Promoting Conservation**

## **Strengthen Iowa's Leadership in Agriculture**

Iowa is a proud leader in agriculture and agribusiness. Iowa agriculture and agribusiness add \$72 billion to our state's economy annually and help to support one in six careers. Our state's safe and reliable food and other agricultural products not only support local families but also families around the world. As a vital component to Iowa's future, Governor Branstad supports Iowa farmers and the agribusiness industry in their continued efforts to feed a growing world population.



Through research, innovation and strategic partnerships, Iowa farmers have made, and will continue to make, advancements for the betterment of the industry and our state. In 1970, an Iowa farmer produced enough food to feed 73 people worldwide. Through advances in production, the typical Iowa farmer now feeds more than twice that number.

With 30.7 million acres of farmland in Iowa and a growing world population, Iowa farmers will be asked to produce more food and other products with the same amount of land. Governor Branstad supports agriculture and agribusiness efforts to foster

innovation and growth, while taking proactive steps to protect our natural resources for future generations. In addition, the Governor will promote opportunities that assist young farmers and family farms in the agriculture industry.

## **Promoting a Culture of Conservation**

Iowa farmers and landowners are good stewards of the land and understand the importance of protecting our natural resources of land, air and water for future generations. Currently, 90% of all Iowa cropland is farmed using conservation practices. In partnership with the Secretary of Agriculture, Bill Northey, Governor Branstad will continue to encourage Iowa farmers and landowners to build on Iowa's culture of conservation through voluntary and proactive methods that prevent topsoil runoff and protect our waterways. Specifically, the Governor recommends full funding for Secretary Northey's proposed program of Water Quality Nutrient Management, with \$2.4 million in Fiscal Year 2014 and \$4.4 million in Fiscal Year 2015 from the Environment First Fund.

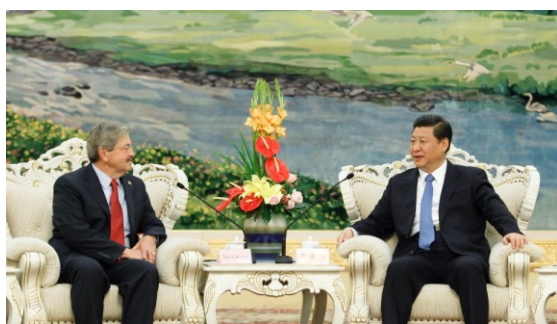


## **Growing Iowa's Global Partnership Abroad**

To feed a growing world population, Iowa must expand its international

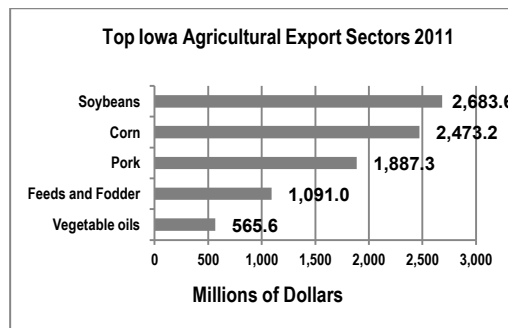
partnerships. In 2012, all eyes were on Iowa as the Governor and Lt. Governor hosted China's expected next President, Xi Jinping, during a historic visit to our state. This visit and our unique partnership with China catapulted Iowa onto the world stage, resulting in many economic benefits. The world saw that Iowans are sincere, hardworking people who take pride in the food and other products they produce. During Vice President Xi Jinping's visit to Iowa, \$4.3 billion in soybeans were purchased, which will help Iowa farmers, the agriculture industry and local communities.

Next year, the State of Iowa will celebrate the 30<sup>th</sup> Anniversary of Iowa's sister state relationship with the Hebei Province in China. This sister state relationship brought Xi Jinping to Iowa in 1985 for a two-week agriculture research visit and has been extremely important for economic, cultural and educational exchanges. Governor Branstad looks forward to continuing efforts to enhance strategic partnerships with China for the betterment of the people of Iowa and the people of China.



With Iowa products being exported to 192 countries around the world, the Governor and Lt. Governor will continue to advance Iowa's global partnerships in other areas of the world. In addition to a successful trade mission to Chile and Brazil in 2012, the Governor will lead a trade

mission, with strategic business meetings, to Europe in 2013. In February 2013, the Lt. Governor will lead an Iowa business delegation to Vietnam and the Philippines to promote Iowa's agriculture exports in Southeast Asia. These trade missions promote Iowa's safe and reliable products and help educate the world about the many economic opportunities in our state.



Source: Iowa Economic Development Authority

### Iowa Biosciences Initiative

A bioeconomy provides sustainable sources of food, fuel and manufactured products through agriculture versus a traditional reliance on fossil fuels. The goal of this initiative is to build upon Iowa's role as a national leader in the emerging bioeconomy by translating fundamental discoveries into practical technologies.

Over the past decade, modest investments of Iowa State University resources were leveraged with state, federal and private support to invest \$50 million in new research infrastructure and over \$150 million in biorenewable and biosciences research programs. As a result, our state is now widely recognized for its world-class research facilities and international leadership in the biorenewable field.

Governor Branstad recommends an appropriation of \$3.5 million in Fiscal Year 2014, and an additional \$3.5 million in Fiscal Year 2015, to fund this initiative which includes:

- Support of translational research facilities,
- Support of signature programs in biorenewables and biosciences, and
- Establishment and operation of new laboratories for bioscience research.





# Transportation in the 21<sup>st</sup> Century

## Maximize Transportation Funding through Road Use Tax Fund Efficiencies

In 2011, Governor Branstad created the Transportation 2020 Citizen Advisory Commission (CAC) to provide an independent review of Iowa's transportation needs and revenue. The CAC submitted its report to Governor Branstad and the Iowa Department of Transportation (DOT) on November 8, 2011. As a result of their recommendations, Governor Branstad directed the Iowa DOT to identify \$50 million in efficiency savings from the over \$1 billion of state revenue. This revenue is provided to the Iowa DOT and Iowa's cities and counties to administer, maintain and improve Iowa's public roadway system.

In 2012, the Iowa DOT reported implementing \$33 million of efficiency savings. As a result, the Transportation Commission was able to program an additional \$33 million in improvements when it approved the 2013–2017 Iowa Transportation Improvement Program in June 2012. In addition, the Iowa DOT began development of a Transportation Asset Management Plan (TAMP). TAMP, when fully implemented, will help the Iowa DOT, along with cities and counties, to operate, maintain and modernize the transportation system in the most cost-effective manner.

| ANNUAL SAVINGS FROM EFFICIENCIES                     |                       |
|------------------------------------------------------|-----------------------|
| Motor Vehicle Enforcement                            | \$5.0 million         |
| Regulatory Permitting Process                        | \$0.5 million         |
| Iowa DOT Facilities, Fleet & Printing Operations     | \$0.5 million         |
| Local Jurisdiction Partnerships for Roadway Maint.   | \$0.5 million         |
| Surface Transportation Program                       | \$5.0 million         |
| Right of Way Parcels                                 | \$1.0 million         |
| Statewide Roadside Improvements                      | \$1.0 million         |
| Revenue Collection                                   | \$8.0 million         |
| Rest Areas & Commercial Motor Vehicle Weigh Stations | \$1.5 million         |
| Post-Letting Project                                 | <u>\$10.0 million</u> |
| Total                                                | \$33.0 million        |

Source: Iowa Department of Transportation

## Iowa Department of Transportation: Smarter, Simpler, and Customer Driven

Transportation powers the creation of wealth in our nation and state by unleashing opportunity for economic activity. Iowa's economy is dependent on a robust and diverse transportation system to move products to the global marketplace. Iowa's transportation system has long provided our state's businesses with a competitive advantage, and that remains true in today's global economy.



As a producer state, Iowa needs transportation funding flexibility. Iowa's predominate product movement is bulk in nature and requires transfer across transportation modes for delivery and consumption in the global marketplace. Governor Branstad recommends an appropriation of \$5.5 million to improve modal connections. This will significantly enhance competitive transportation options for Iowa producers when shipping products to global marketplaces.

In 2012, the Iowa DOT implemented a business-focused Freight Advisory Council.

The Council's mission is to provide a forum for the exchange of ideas and help the Iowa DOT better understand the complexities associated with freight movement to more effectively guide public investment in transportation infrastructure. This Council will serve a vital role, along with the Iowa DOT and other state agencies, to ensure the most efficient movement of freight on Iowa's transportation systems. This has taken on even more importance as freight volumes continue to increase and require a reliable and predictable transportation system.

The Iowa DOT places an emphasis on improving the delivery of transportation services and products by improved means, focusing on efficiency, convenience and cost reduction. A better transportation system requires more than funding for infrastructure. It requires easy and accessible information and the provision of services directly to the customer. The Iowa DOT will be bringing an array of electronic services to customers and businesses which will reduce costs, be web accessible, be delivered conveniently on demand and be unbundled from long-standing Iowa DOT practices. These service enhancements, along with strategic investments in the transportation system, will deliver improvements in safety and mobility and enhance economic development for the State of Iowa.

The Iowa DOT has integrated operations with many partner agencies. These integrated operations are focused on

improving the effectiveness and efficiency of service delivery and the performance of the transportation system.

This integrated operation has most notably been achieved with the Department of Public Safety (DPS). The Iowa DOT and DPS have created an ongoing, shared leadership team for joint oversight on programs and operations to improve safety and efficiency on Iowa's transportation system, as well as strengthen homeland security. This past year, the agencies began joint officer training through the first-ever joint State Peace Officer Academy and first-ever joint statewide tabletop exercise.



The State has implemented a common presence in vehicles for the DPS—Iowa State Patrol and DOT—Motor Vehicle Enforcement. Both agencies continue to coordinate communications and resolutions of interoperability issues. For the first time, there is a shared communication infrastructure, and plans are underway to develop a joint communications center. These efforts will further enhance the State's ability to effectively manage joint resources and significantly improve traffic operations and safety across Iowa.

## A Safe and Secure Iowa

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Governor Branstad believes that safe communities serve as a foundation for growth in our state. To that end, during the last legislative session, significant progress was made in the public safety arena. Governor Branstad signed three bills improving public safety in Iowa:

- House File 2390 strengthened penalties against human trafficking and child pornography;
- Senate File 2218, Kaydn's Law, enhanced child safety at school bus drop-off and pick-up locations;
- Senate File 2343 made Iowa's synthetic drug laws some of the strongest and most comprehensive in the nation.

To build on the success of last year, Governor Branstad is proposing the following measures to enhance public safety in Iowa.

### **Strengthening the DNA Program**

Strengthening the DNA profiling program will provide public safety officials with the tools they need to help solve egregious crimes. A growing number of jurisdictions across the country are employing modern technology which uses DNA left at a crime scene to help solve the crime. Current Iowa law requires DNA samples be taken from individuals convicted of a felony.

Governor Branstad is proposing a balanced approach to strengthen the current program by requiring DNA samples be taken from individuals convicted of aggravated misdemeanors. DNA samples from individuals convicted of aggravated misdemeanors, such as assaults causing injury to a peace officer and first-offense stalking, are not currently in CODIS (Combined DNA Index System). The expansion of the database to include those convicted of an aggravated misdemeanor will lead to more DNA matches in criminal cases and a safer Iowa.



### **Crackdown on Elusive and Dangerous Synthetic Drugs**

In order to ensure Iowa's synthetic drug laws remain among the toughest in the nation, Governor Branstad is proposing to expand the definition of synthetic drugs to include three new synthetic cannabinoid classes and strengthen criminal penalties for synthetic drug violations.



# Supporting Our Military and Veterans

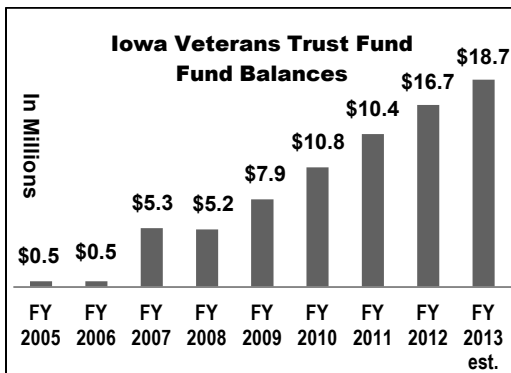
Governor Branstad is proud of the rich tradition and commitment that Iowans have shown in serving our nation. From having the largest commitment of troops per capita in the Civil War, to the Iowa National Guard having its largest deployment since World War II fighting in the war on terrorism, Iowans have always answered the call of duty.

With the dedication our veterans have shown over the years, Governor Branstad is committed to ensuring that Iowa's veterans receive the benefits and access to the support they deserve.

## Maintaining Stability in the Veterans Trust Fund

With the Veterans Trust Fund facing a severe backlog, last year Governor Branstad signed into law legislation that took swift action to address the Trust Fund's challenges. As a result, the backlog in processing veterans' applications for services was eradicated, and funding was stabilized to meet the future needs of our veterans.

With the Trust Fund in sound fiscal health, the Governor remains committed to ensuring the Fund is not diverted by the Iowa legislature for General Fund purposes.



Source: Iowa Department of Management

## Transition Home Programs

With more and more of Iowa's veterans seeking to transition home, the Governor supports the continuation of the following two programs for our veterans.



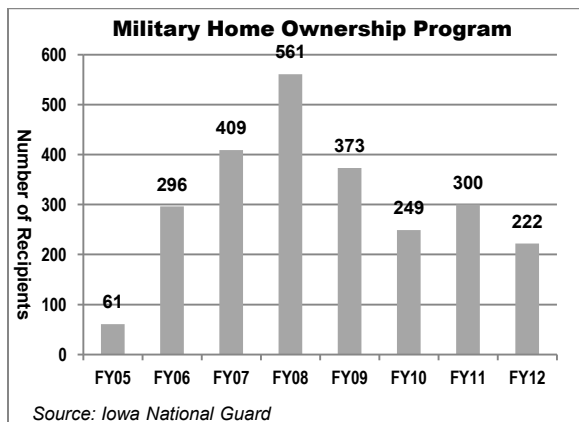
Photo by Staff Sergeant Chad Nelson,  
Iowa National Guard

## Military Home Ownership Assistance Program

The Military Home Ownership Assistance (MHOA) Program provides eligible service members and veterans with a \$5,000 tax-free matching grant that may be used toward the down payment and closing costs on a qualifying home purchase in Iowa.

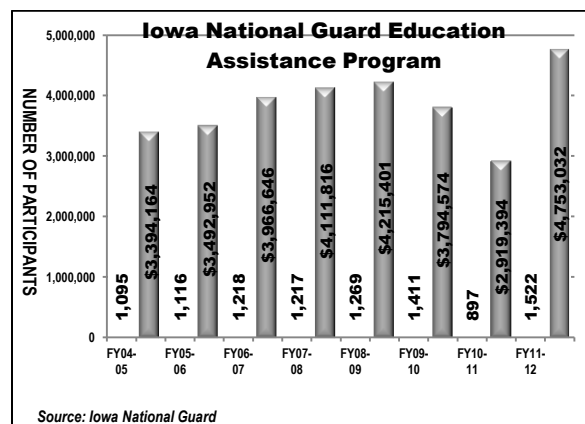
This program has provided a great benefit to Iowa veterans and also serves as a tool to attract other veterans to relocate

and make Iowa their permanent place of residence. The MHOA Program has served over 2,500 service members since its inception in Fiscal Year 2005. Governor Branstad is recommending \$1.6 million to be appropriated for Fiscal Years 2014 and 2015 to ensure this program continues.



### *Iowa National Guard Education Assistance Program*

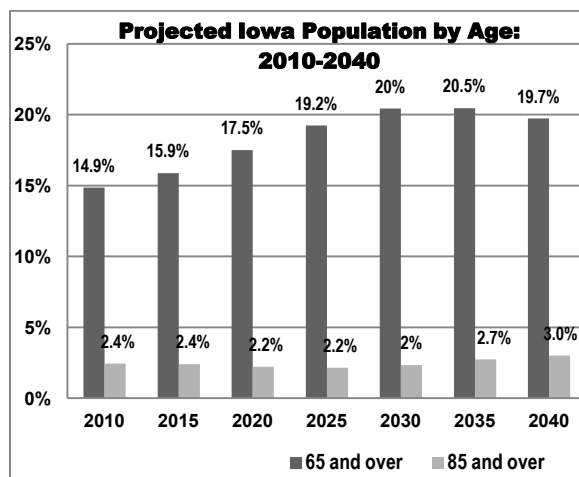
Governor Branstad believes that education serves as the pathway to upward mobility and community growth. To reach the 100% reimbursement level for Iowa National Guard members who meet eligibility requirements, Governor Branstad recommends a Fiscal Year 2014 appropriation of \$5.1 million for the Iowa National Guard Education Assistance Program.



# Supporting Our Older Iowans

## Empowering Older Iowans

Continued growth in Iowa's aging population presents the opportunity to rethink approaches to program and service delivery for those in need of assistance. By 2040, Iowa is expected to have 60 counties with more residents age 65 and over than age 18 and under. Currently, Iowa has just one county with more people over 65 years old than under the age of 18. The 2010 Census ranked Iowa third in the nation for the percent of population age 85 and older. By 2030, one in five Iowans will be 65 or older. Governor Branstad recognizes these demographic changes and wants our state to help empower aging Iowans.



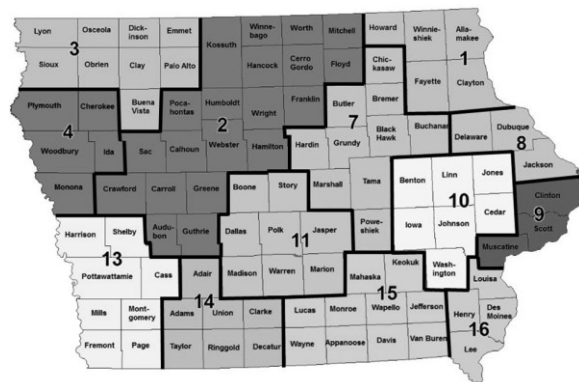
Source: Iowa State Data Center

## Aging System Redesign

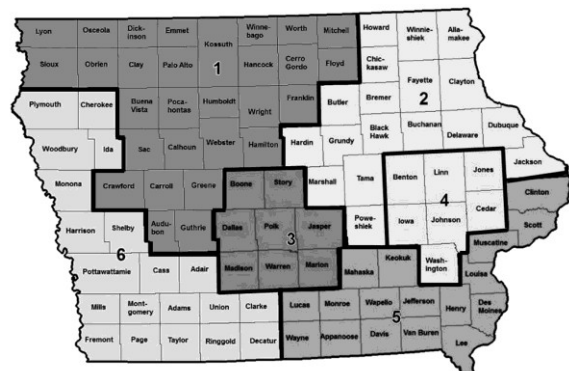
In 2012, Governor Branstad signed legislation authorizing a redesign of the Aging Network in Iowa. Development of the redesign proposal was led by the Iowa Department on Aging, with valuable input coming from consumers and stakeholders during town hall meetings across the state. The redesign proposal was approved by the Iowa Commission on Aging last fall, and implementation will be completed by July 1,

2013, reducing the number of Area Agencies on Aging from 13 to 6. The redesign will result in the most comprehensive modernization of the Network since the 1970's, streamlining and simplifying the provision of services for Iowa's aging population. Governor Branstad is committed to a successful implementation of this Network, and Iowa will continue to develop a statewide system of protections and services supporting aging Iowans.

## 13 Area Agencies on Aging



## Redesigned to 6 Area Agencies



Source: Iowa Department on Aging

**Community Care**

The need for community-based care as our population ages is critically important. Last year, Iowa qualified for a program designed to balance states' spending on long-term care between community-based and institutional settings.

Governor Branstad is committed to providing Iowans with greater access to

home and community-based services and reducing the reliance on institutional settings for those on Medicaid in Iowa. Iowa will continue to work through our Aging Network to streamline and simplify access to aging services through a coordinated network, provide case management services to ensure community-based care and ensure consistent care across Iowa.



# Regulatory Reform

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Regulatory reform continues to be a priority. State agencies need to achieve statutory goals as effectively and efficiently as possible without imposing unnecessary burdens that reduce jobs and curtail job growth. All rules are now cleared by the Governor's Office to ensure Iowa's employers are not adversely affected.

## **Jobs Impact Statement for New Administrative Rules**

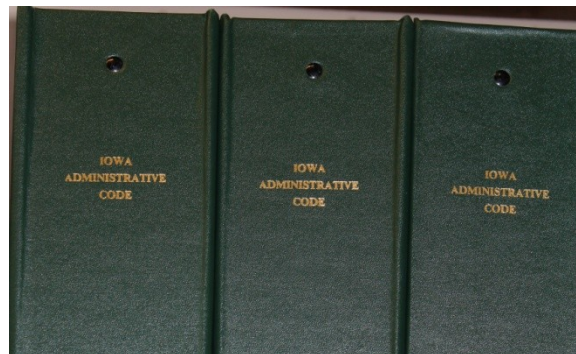
Every proposed rule and regulation now requires the submission of a Jobs Impact Statement. The Jobs Impact Statement is developed in order to better maximize job growth and reduce adverse impacts of rules and regulations on small businesses in Iowa.

## **Involving Iowans in the Rulemaking Process**

Governor Branstad signed Executive Order Eighty calling for the formation of stakeholder groups. Stakeholder groups give Iowans an extra voice in the rulemaking process by allowing impacted citizens a chance to advise government and hold the bureaucracy accountable. Public participation in the formulation of administrative rules will help our state to reform burdensome rules and prevent overregulation or red tape, encouraging efficiency, economic growth and job creation.

## **Review of Existing Rules**

Governor Branstad is asking all state agencies to review existing administrative rules to identify those regulations that adversely and unnecessarily impact job creation in Iowa.



## **User-friendly Website for Administrative Rules**

Governor Branstad tasked the Department of Administrative Services—Information Technology Enterprise to develop a cutting-edge website to make searching for administrative rules easier for Iowans. Iowa will be one of only a few states in the country with technology that makes it possible for its citizens to know what rules impact them and how to get involved in the process to make their voices heard.



## Open and Transparent Government

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Since taking office, Governor Branstad has taken significant steps to ensure that Iowa government is open, honest and truly transparent.

Governor Branstad is one of the most open and accessible governors in the nation. He and Lt. Governor Reynolds hold a weekly news conference that provides members of the media unprecedented access and a regular opportunity to ask questions on any subject matter. They reinstated budget hearings open to the public and the media in order to ensure Iowans know how their government operates. In 2011 and 2012, the Governor and Lt. Governor each visited all 99 Iowa counties and will do so again in 2013. In 2012, 644 events were held that were open to the public, with 1,393 public events held since the Governor and Lt. Governor took office.



Additionally, the Office of the Governor initiated a transparency website. The transparency website posts all open records requests received by the Governor's Office and includes the information requested, the number of days it took to complete the

request, and the cost to the requestor, if any. 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.

### **The Iowa Public Information Board**

In 2012, Governor Branstad signed one of his priorities into law, Senate File 430, creating the Iowa Public Information Board. Due to the early appointments made by Governor Branstad, the Public Information Board will be in operation by July 1, 2013. The Board has the authority to enforce Iowa's open records and open meetings laws. The Board will work to continuously identify areas in the open meetings and open records laws that need to be addressed, providing a one-stop shop where Iowans, local government officials and media can go to get quick, reliable answers.

### **Provide 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 Iowa Public Information Board partner with the Iowa Newspaper Association and the Iowa Freedom of Information Council to provide training for public officials and public employees in all levels of government.

**ECONOMIC**

**REVIEW**



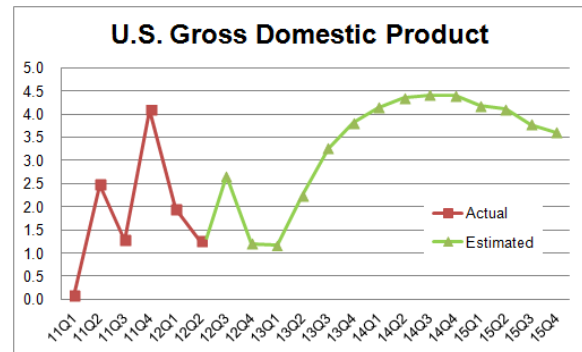


# National Economic Conditions

Though the national economy continues to grow, activity remains modest. The national economy has yet to overcome the legacies of the dramatic downturn and financial crisis that began in 2008. The restructuring process from the dislocations of the credit and housing boom and bust will continue to take time.

A full recovery continues to be hindered by several factors, such as household balance sheet repair, labor market restructuring and the federal “fiscal cliff,” which all add to the high levels of uncertainty regarding future economic activity. Many businesses and households are holding back on spending, investing and hiring decisions.

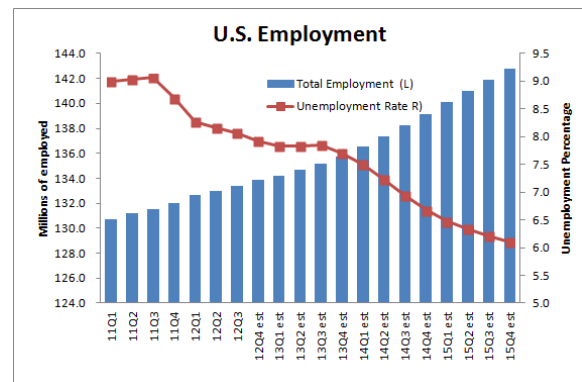
In December 2012, Moody’s Analytics suggested that, most likely, a comprehensive plan will come in early 2013 from the budget and tax negotiations going on to avoid the federal “fiscal cliff.” If nothing is done, Moody’s Analytics expects the nation to fall back into a recession during 2013; however, the suggested comprehensive plan would allow the nation’s economy to avoid a recession, clearing the way for growth to increase during the second half of 2013 into 2014. Gross domestic product is estimated to grow from 1.2% in the first quarter of 2013 to 4.1% in the first quarter of 2014, and continuing above 4.0% for the remainder of 2014.



Source: Bureau of Economic Statistics, Moody’s Analytics

## Employment

Moody’s Analytics estimates that nationally employment will continue to grow in Fiscal Year 2013 to 2 million jobs, after an estimated growth of 1.8 million jobs, and job growth will pick up in Fiscal Year 2014 to 3.3 million jobs. Unemployment is expected to drop from 7.9% in the fourth quarter of Fiscal Year 2012 to 6.7% in the fourth quarter of Fiscal Year 2014. Jobs are estimated to continue growing in Fiscal Year 2015 by 3.6 million jobs.



Source: Bureau of Labor Services, Moody’s Analytics

# Iowa Economic Conditions

Iowa's economy is supported by a diverse mixture of industry, agriculture and services. This past year, agriculture has been at the forefront for the State's economic growth, with high commodity prices and land values helping to drive the growth higher than the national level.

For 2011, gross domestic product for Iowa increased 1.9%, ranking Iowa 12<sup>th</sup> highest in growth rate nationally. The United States' average growth for 2011 was 1.5%. In 2011, 18.6% of the State's gross domestic product was in manufacturing, down from 20.6% 10 years ago. Finance and insurance has grown over the past 10 years from 10.3% of the total gross domestic product to 12.6%. With the growth in renewable fuels processing in Iowa, and higher grain and livestock prices, agriculture has grown from 3.1% in 2001 to 6.6% in 2011.

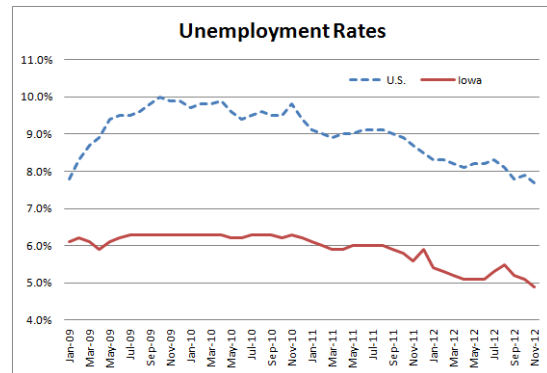
## Personal Income

Personal income for the nation, as reported by the U.S. Department of Commerce, increased 5.2% during 2011. Iowa's personal income rose 9.1% during the year, ranking Iowa third nationally, only behind South and North Dakota.

For 2011, manufacturing was the largest contributor to personal income at 18.6%, a drop of 9.7% from 10 years ago. Finance and insurance was the second largest contributor at 12.6%, an increase of 20.9% from 10 years ago. The largest increase in contributing to personal income growth was agriculture, rising from 3.7% in 2002 to 6.6% in 2011.

## Employment

Over the past 10 years, Iowa's unemployment rate has been between one and one-half and three and one-half percentage points below the national average. As of November 2012, the state unemployment rate stood at 4.9%, while the national average stood at 7.7%. Following the national trend, unemployment at the state level has dropped from 5.6% in November 2011, while at the national level unemployment one year ago was at 8.7%.



Source: Bureau of Labor Services, Iowa Workforce Development

## Exports

The rise in exporting industries has been an important factor in Iowa's economic growth since the 1990s. Growth in exports of industrial machinery, instruments and measurement devices, electronics, specialized transportation equipment, chemicals and pharmaceuticals, and processed food products have helped diversify Iowa's economy. In Calendar Year 2011, according to the U.S. Census Bureau, Iowa's exports increased 22.3% after increasing 20.3% in calendar year 2010.

Canada continues to be the number one destination for Iowa's exports, with Mexico being Iowa's second best trading partner. In 2011, Iowa's agricultural export value

reached a historic \$8,296 per acre statewide average, which is 23.7% above the survey results of 2011. This is the third year in a row where values have increased more than 15%. The 2012 values are historical peaks.

The agricultural sector continues to be a strong presence in Iowa. Approximately 93% of the land area is farmland. The U.S. Department of Agriculture reported in 2011 that Iowa led the nation in the production of corn, soybeans, hogs and eggs and was second in red meat production.

The increase is somewhat higher than results of other recent surveys of Iowa farmland value. The Chicago Federal Reserve Bank estimated an 18% increase in Iowa land values from October 2011 to October 2012, and the Iowa Chapter of the Realtors Land Institute estimated a 7.7% increase from March to September 2012.

The most recent survey done by Iowa State University released on December 11, 2012, showed farmland values have

|                                 |                                    |                                |                               |                               |                               |                             |                             |                               |                              |                              |
|---------------------------------|------------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|-------------------------------|------------------------------|------------------------------|
| Lyon<br>11,295<br>8,355         | Decatur<br>11,426<br>8,452         | Dickinson<br>10,176<br>7,527   | Emmet<br>10,466<br>7,927      | Kossuth<br>10,407<br>8,228    | Winnebago<br>9,145<br>7,194   | North<br>9,063<br>7,067     | Mitchell<br>9,123<br>7,060  | Howard<br>7,380<br>5,730      | Winnechask<br>7,354<br>5,737 | Allamakee<br>5,705<br>4,474  |
| Stout<br>12,502<br>9,419        | O'Brien<br>12,862<br>9,513         | Clay<br>10,688<br>8,091        | Palo Alto<br>10,199<br>7,914  | Hancock<br>9,739<br>7,679     | Cerro Gordo<br>9,611<br>7,499 | Floyd<br>9,203<br>7,113     | Chickasaw<br>8,202<br>6,368 | Fayette<br>8,652<br>6,748     | Clayton<br>7,542<br>5,914    |                              |
| Plymouth<br>11,266<br>8,678     | Charlottesville<br>10,739<br>8,103 | Buena Vista<br>11,501<br>8,693 | Pocahontas<br>10,580<br>8,411 | Humboldt<br>10,375<br>8,439   | Wright<br>10,659<br>8,670     | Franklin<br>9,606<br>7,639  | Butler<br>9,387<br>7,423    | Bremer<br>9,745<br>7,562      |                              |                              |
| Woodbury<br>8,148<br>6,413      | Iowa<br>10,197<br>7,851            | Saw<br>11,072<br>8,427         | Cathlamet<br>10,530<br>8,617  | Washington<br>10,207<br>8,485 | Hamilton<br>10,514<br>8,743   | Hardin<br>9,498<br>7,890    | Grundy<br>10,253<br>8,461   | Black Hawk<br>10,511<br>8,372 | Buchanan<br>9,479<br>7,421   | Delaware<br>9,290<br>7,337   |
| Monroe<br>8,005<br>6,310        | Crawford<br>9,475<br>7,285         | Carroll<br>10,401<br>7,921     | Greene<br>9,206<br>7,531      | Boone<br>9,614<br>8,173       | Story<br>9,930<br>8,444       | Marshall<br>8,339<br>7,141  | Tama<br>8,527<br>7,188      | Benton<br>9,134<br>7,681      | Linn<br>9,189<br>7,672       | Jackson<br>7,619<br>6,229    |
| Harrison<br>8,637<br>6,975      | Shelby<br>9,252<br>7,453           | Auburn<br>9,215<br>7,240       | Guthrie<br>8,220<br>6,616     | Dallas<br>9,152<br>7,688      | Polk<br>8,524<br>7,261        | Jasper<br>7,643<br>6,594    | Poweshiek<br>7,465<br>6,442 | Iowa<br>7,454<br>6,428        | Johnson<br>8,774<br>7,540    | Clinton<br>7,426<br>6,090    |
| Pottawattamie<br>9,142<br>7,542 | Cass<br>7,984<br>6,558             | Adair<br>6,425<br>5,313        | Madison<br>6,953<br>5,862     | Warren<br>6,748<br>5,684      | Marion<br>6,352<br>5,410      | Mahaska<br>6,636<br>5,727   | Keokuk<br>6,330<br>5,514    | Washington<br>8,226<br>7,166  | Louis<br>7,681<br>6,593      | Scott<br>11,039<br>9,223     |
| Mills<br>8,280<br>6,975         | Montgomery<br>6,713<br>5,655       | Adams<br>5,094<br>4,286        | Union<br>4,972<br>4,179       | Clarke<br>3,791<br>3,182      | Lucas<br>3,584<br>3,007       | Monroe<br>4,627<br>3,953    | Wapello<br>5,319<br>4,594   | Jefferson<br>5,318<br>4,588   | Henry<br>6,696<br>5,776      | Des Moines<br>7,237<br>6,242 |
| Fremont<br>7,416<br>6,247       | Page<br>6,171<br>5,198             | Taylor<br>4,689<br>3,946       | Ringgold<br>4,124<br>3,466    | Decatur<br>3,242<br>2,721     | Wayne<br>3,436<br>2,884       | Appanoose<br>3,414<br>2,865 | Davis<br>4,553<br>3,866     | Van Buren<br>4,854<br>4,139   | Lee<br>6,454<br>5,497        |                              |

**IOWA STATE  
UNIVERSITY**  
Extension and Outreach



**STATE**

**FINANCIAL**

**POLICIES**



# Budgeting Policies

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## **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 60 days after the end of the fiscal year; if received after those 60 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 fiscal year. The State's budget is prepared by the Department of Management (DOM) for the Governor along with proposed appropriation bills for the subsequent fiscal year and is required to be submitted to the General Assembly by February 1. 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 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 in 2011, 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 Fiscal Year 2012 and Fiscal Year 2013 and working with the Legislature during the 2011 session, much was accomplished. The Auditor reported only \$53 million of spending as 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 the following.

#### ***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 had 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 future needs, and avoid budget cliffs for years. 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 budget for

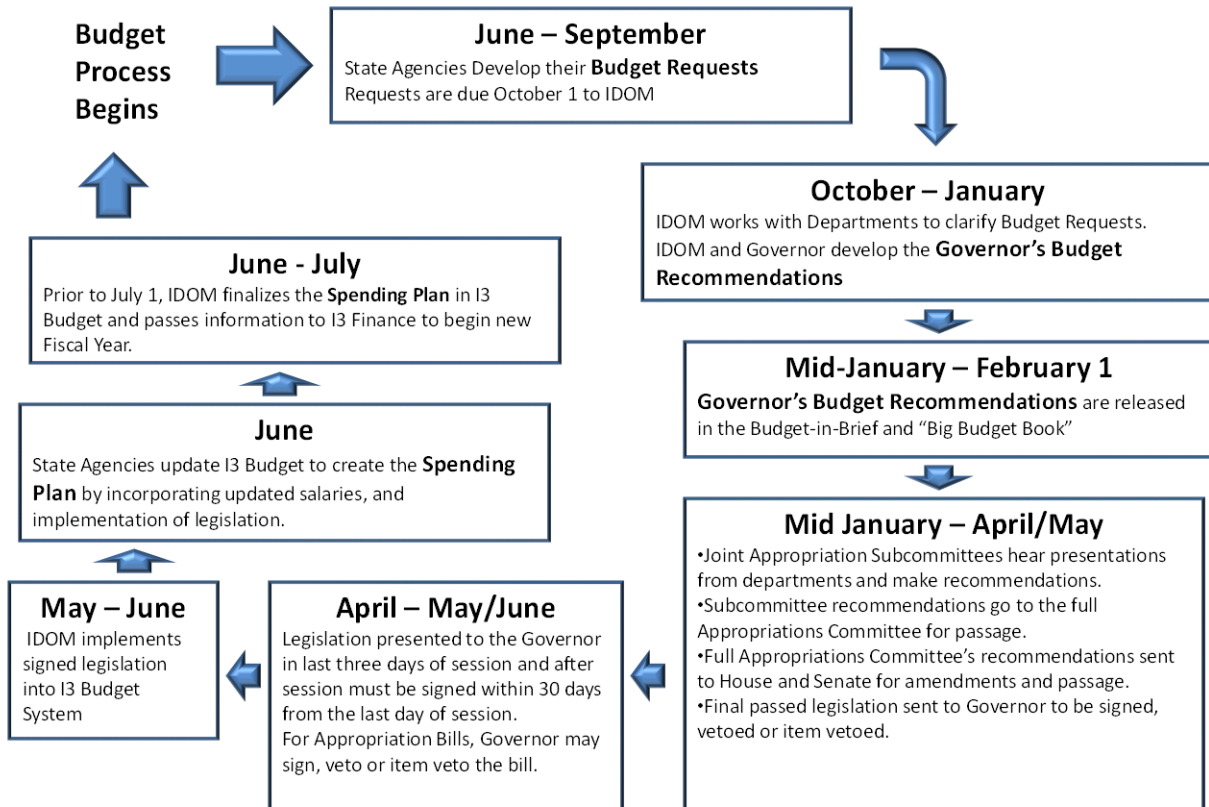
the State of Iowa is the responsibility of the Department of Management. Preparation, deliberation, and execution of the budget is a continual process throughout the year. This process regularly involves the Legislative and Executive branches, with occasional counsel from the Judicial branch.

The budget process starts when the Department of Management sends out budget instructions in June/July. State agencies 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

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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.

The capital budget presented in this document is itemized by department for Fiscal Year 2014 and Fiscal Year 2015 Governor's recommendations.

## **Department of Administrative Services**

### *Major Maintenance-*

- \$2,000,000 for Fiscal Year 2014 and \$14,000,000 for Fiscal Year 2015 appropriations from RIIF for major maintenance projects on state properties.

## **Department of Corrections**

### *Iowa State Penitentiary construction of new prison-*

- \$3,000,000 in Fiscal Year 2014 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 Fiscal Year 2012 appropriation from RIIF
- \$18,269,124 from a Fiscal Year 2013 appropriation from RIIF
- \$3,000,000 from a Fiscal Year 2014 appropriation from RIIF
- Various rebates and road funding covering the remaining costs.

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

- \$26,769,040 in Fiscal Year 2014 from RIIF for continued funding of new facilities and expansion of current facilities at the woman's prison at Mitchellville.

The estimated cost of construction, equipment and fixtures is \$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 Fiscal Year 2012 appropriation from RIIF
- \$14,170,062 from a Fiscal Year 2013 appropriation from RIIF
- \$26,769,040 from a Fiscal Year 2014 appropriation from RIIF
- Various rebates and road funding

### *Construction Manager for major projects-*

- \$200,000 in Fiscal Year 2014 from RIIF for continued funding of construction managers for projects occurring at Fort Madison and Mitchellville

**Department of Cultural Affairs****25<sup>th</sup> Anniversary Museum renovation of current facilities-**

- \$1,000,000 in Fiscal Year 2014 and \$25,000,000 in Fiscal Year 2015 for renovation and remodeling of the State Museum.

**Department of Education – Iowa Public Television (IPTV)****Various Projects-**

- \$960,000 in Fiscal Year 2014 and \$873,250 in Fiscal Year 2015 from RIIF to Iowa Public Television for replacement of equipment at IPTV's studio headquarters and transmission facilities.

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

- \$1,000,000 in Fiscal Year 2014 and \$6,000,000 in Fiscal Year 2015 from RIIF for lake restoration, dredging, and water quality projects

**State Park infrastructure renovation-**

- \$5,000,000 in Fiscal Year 2014 and Fiscal Year 2015 from RIIF for continuation of major maintenance projects in the State park system which along with appropriations made in Fiscal Year 2012 and Fiscal Year 2013 from RIIF provide a total of \$20 million that will be spent on renovation of the State Parks system.

**Lake Delhi restoration-**

- \$2,500,000 in Fiscal Year 2014 along with \$2,500,000 appropriated in Fiscal Year 2013 from RIIF for a total investment of \$5 million toward the restoration of the dam at Lake Delhi

**Osceola Reservoir-**

- \$1,000,000 in Fiscal Year 2014 and Fiscal Year 2015 for a total investment of \$2 million toward the creation of a reservoir near Osceola Iowa.

**Department of Public Defense****Facility and Armory Maintenance-**

- \$2,000,000 in Fiscal Year 2014 and Fiscal Year 2015 from RIIF for facility and armory major maintenance around the State of Iowa
- \$2,000,000 in Fiscal Year 2015 from RIIF for armory upgrades throughout the State of Iowa
- \$500,000 in Fiscal Year 2015 from RIIF for Camp Dodge infrastructure and utilities upgrades

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

- \$9,750,000 in Fiscal Year 2014 and \$8,000,000 in Fiscal Year 2015 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 from a Fiscal Year 2012 appropriation from RIIF,
- \$10,250,000 from a Fiscal Year 2013 appropriation from RIIF,
- \$9,750,000 from a Fiscal Year 2014 appropriation from RIIF, and
- \$8,000,000 from a Fiscal Year 2015 appropriation from RIIF.

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 Agricultural and Biosystems Engineering Facility-*

- \$21,750,000 in Fiscal Year 2014 and \$18,600,000 in Fiscal Year 2015 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 from a Fiscal Year 2012 appropriation from RIIF,
- \$19,050,000 from a Fiscal Year 2013 appropriation from RIIF,
- \$21,750,000 from a Fiscal Year 2014 appropriation from RIIF, and
- \$18,600,000 from a Fiscal Year 2015 appropriation from RIIF.
- Other funds for this project total \$14.1 million.

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

- \$10,267,000 in Fiscal Year 2014 and \$1,947,000 in Fiscal Year 2015 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 from a Fiscal Year 2012 appropriation from RIIF,
- \$7,786,000 from a Fiscal Year 2013 appropriation from RIIF,
- \$10,267,000 from a Fiscal Year

2014 appropriation from RIIF, and

- \$1,947,000 from a Fiscal Year 2015 appropriation from RIIF.

*Major Maintenance-*

- \$2,000,000 in Fiscal Year 2014 and \$5,000,000 in Fiscal Year 2015 from RIIF for major maintenance projects at the Regents institutions

**Iowa Communications Network**

*Equipment Replacement-*

- \$2,248,653 in both Fiscal Years 2014 and 2015 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 third 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-*

- \$500,000 in Fiscal Year 2014 and Fiscal Year 2015 from the Primary Road Fund (PRF) to replace the roofs at various field facilities.

#### *Waste Water Treatment-*

- \$1,000,000 in Fiscal Years 2014 and 2015 from the PRF to bring maintenance garages up to discharge standards by connecting garages to municipal sewer systems where possible and those that are not feasible to provide a waste water reclamation system.

#### *Utility Improvements-*

- \$400,000 in Fiscal Year 2014 and Fiscal Year 2015 from the PRF to provide electrical upgrades at various field locations.

#### *Mason City Combined Facility-*

- \$6,500,000 in Fiscal Year 2014 from PRF to construct a new combined garage facility to replace the old garage at the Mason City location.

#### *Des Moines North Garage-*

- \$6,353.000 in Fiscal Year 2015 from PRF to construct a 27 stall facility to replace the existing 21 staff facility on the existing garage site

#### *Heating, Cooling, Exhaust System Improvements-*

- \$500,000 in Fiscal Year 2014 and \$700,000 in Fiscal Year 2015 from PRF to replace exhaust systems at various field locations.

#### *Motor Vehicle Division Field Facilities maintenance-*

- \$200,000 in Fiscal Year 2014 and Fiscal Year 2015 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-*

- \$280,000 in Fiscal Year 2014 from RUTF to provide scale replacements.

### Recommended Capital Projects

| Department/Project                                                         | Rebuild Iowa<br>Infrastructure Fund | Technology<br>Reinvestment Fund | Primary<br>Road Fund | Road Use<br>Tax Fund | Total          |
|----------------------------------------------------------------------------|-------------------------------------|---------------------------------|----------------------|----------------------|----------------|
| <b>Fiscal Year 2014</b>                                                    |                                     |                                 |                      |                      |                |
| Department of Administrative Services<br>Major Maintenance                 | \$ 2,000,000                        |                                 |                      |                      | \$ 2,000,000   |
| Department of Corrections<br>Iowa State Penitentiary Construction          | \$ 3,000,000                        |                                 |                      |                      | \$ 3,000,000   |
| Iowa Correctional Institution for Women                                    | \$ 26,769,040                       |                                 |                      |                      | \$ 26,769,040  |
| Construction Manager                                                       | \$ 200,000                          |                                 |                      |                      | \$ 200,000     |
| Department of Cultural Affairs<br>Museum Renovation                        | \$ 1,000,000                        |                                 |                      |                      | \$ 1,000,000   |
| Department of Education-Iowa Public Television<br>IPTV Projects            | \$ 960,000                          |                                 |                      |                      | \$ 960,000     |
| Department of Natural Resources<br>Lake Dredging & Water Quality           | \$ 1,000,000                        |                                 |                      |                      | \$ 1,000,000   |
| State Park Infrastructure                                                  | \$ 5,000,000                        |                                 |                      |                      | \$ 5,000,000   |
| Lake Delhi Restoration                                                     | \$ 2,500,000                        |                                 |                      |                      | \$ 2,500,000   |
| Osceola Reservoir                                                          | \$ 1,000,000                        |                                 |                      |                      | \$ 1,000,000   |
| Department of Public Defense<br>Facility Armory Maintenance                | \$ 2,000,000                        |                                 |                      |                      | \$ 2,000,000   |
| Board of Regents<br>University of Iowa Dental Science Building Renovation  | \$ 9,750,000                        |                                 |                      |                      | \$ 9,750,000   |
| Iowa State University Agricultural & Biosystems Engineering Facility       | \$ 21,750,000                       |                                 |                      |                      | \$ 21,750,000  |
| University of Northern Iowa Bartlett Hall Renovation/Baker Hall Demolition | \$ 10,267,000                       |                                 |                      |                      | \$ 10,267,000  |
| Major Maintenance                                                          | \$ 2,000,000                        |                                 |                      |                      | \$ 2,000,000   |
| State Fair Board<br>Cultural Center Renovation and Improvements            | \$ 250,000                          |                                 |                      |                      | \$ 250,000     |
| Iowa Communications Network<br>Equipment Replacement                       |                                     | \$ 2,248,653                    |                      |                      | \$ 2,248,653   |
| Department of Public Safety<br>Radio Replacement                           |                                     | \$ 2,500,000                    |                      |                      | \$ 2,500,000   |
| Department of Transportation<br>Garage Roofing Projects                    |                                     |                                 | \$ 500,000           |                      | \$ 500,000     |
| Waste Water Treatment                                                      |                                     |                                 | \$ 1,000,000         |                      | \$ 1,000,000   |
| Utility Improvements                                                       |                                     |                                 | \$ 400,000           |                      | \$ 400,000     |
| Mason City Combined Facility                                               |                                     |                                 | \$ 6,500,000         |                      | \$ 6,500,000   |
| Heating, Cooling, Exhaust System Improvements                              |                                     |                                 | \$ 500,000           |                      | \$ 500,000     |
| Motor Vehicle Division Field Facilities Maintenance                        |                                     |                                 |                      | \$ 200,000           | \$ 200,000     |
| Motor Vehicle Division Scale Replacements                                  |                                     |                                 |                      | \$ 280,000           | \$ 280,000     |
| Total                                                                      | \$ 89,446,040                       | \$ 4,748,653                    | \$ 8,900,000         | \$ 480,000           | \$ 103,574,693 |
| <b>Fiscal Year 2015</b>                                                    |                                     |                                 |                      |                      |                |
| Department of Administrative Services<br>Major Maintenance                 | \$ 14,000,000                       |                                 |                      |                      | \$ 14,000,000  |
| Department of Cultural Affairs<br>Museum Renovation                        | \$ 25,000,000                       |                                 |                      |                      | \$ 25,000,000  |
| Department of Education-Iowa Public Television<br>IPTV Projects            | \$ 873,250                          |                                 |                      |                      | \$ 873,250     |
| Department of Natural Resources<br>Lake Dredging & Water Quality           | \$ 6,000,000                        |                                 |                      |                      | \$ 6,000,000   |
| State Park Infrastructure                                                  | \$ 5,000,000                        |                                 |                      |                      | \$ 5,000,000   |
| Osceola Reservoir                                                          | \$ 1,000,000                        |                                 |                      |                      | \$ 1,000,000   |
| Department of Public Defense<br>Facility Armory Maintenance                | \$ 2,000,000                        |                                 |                      |                      | \$ 2,000,000   |
| Construction Improvements Statewide                                        | \$ 2,000,000                        |                                 |                      |                      | \$ 2,000,000   |
| Camp Dodge Infrastructure Upgrades                                         | \$ 500,000                          |                                 |                      |                      | \$ 500,000     |
| Board of Regents<br>University of Iowa Dental Science Building Renovation  | \$ 8,000,000                        |                                 |                      |                      | \$ 8,000,000   |
| Iowa State University Agricultural & Biosystems Engineering Facility       | \$ 18,600,000                       |                                 |                      |                      | \$ 18,600,000  |
| University of Northern Iowa Bartlett Hall Renovation/Baker Hall Demolition | \$ 1,947,000                        |                                 |                      |                      | \$ 1,947,000   |
| Major Maintenance                                                          | \$ 5,000,000                        |                                 |                      |                      | \$ 5,000,000   |
| Iowa Communications Network<br>Equipment Replacement                       |                                     | \$ 2,248,653                    |                      |                      | \$ 2,248,653   |
| Department of Transportation<br>Garage Roofing Projects                    |                                     |                                 | \$ 500,000           |                      | \$ 500,000     |
| Waste Water Treatment                                                      |                                     |                                 | \$ 1,000,000         |                      | \$ 1,000,000   |
| Utility Improvements                                                       |                                     |                                 | \$ 400,000           |                      | \$ 400,000     |
| Des Moines North Garage                                                    |                                     |                                 | \$ 6,353,000         |                      | \$ 6,353,000   |
| Heating, Cooling, Exhaust System Improvements                              |                                     |                                 | \$ 700,000           |                      | \$ 700,000     |
| Motor Vehicle Division Field Facilities Maintenance                        |                                     |                                 |                      | \$ 200,000           | \$ 200,000     |
| Total                                                                      | \$ 89,920,250                       | \$ 2,248,653                    | \$ 8,953,000         | \$ 200,000           | \$ 101,321,903 |

Source: Iowa Department of Management



# Bond Summary

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## **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 \$5.4 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 collected 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. 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:

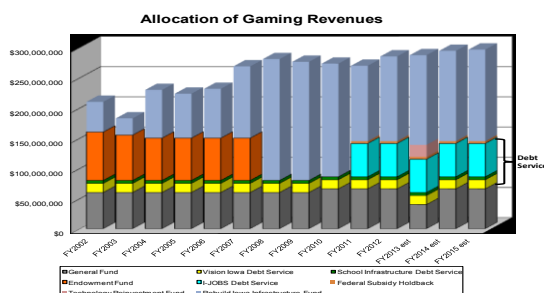
**Gaming Revenue Overall Allocations**  
(in Millions)

|                                    |                  |
|------------------------------------|------------------|
| 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          |
| <b>Total Specific Allocations</b>  | <b>\$ 144.75</b> |

Remaining Amounts to Rebuild Iowa Infrastructure Fund  
(for FY2014, this is estimated at \$149.7 million)

Source: Iowa Department of Management

As seen in the following chart, the diversion of gaming revenues has grown since Fiscal Year 2002, impacting the amount of funds available to go to the Rebuild Iowa Infrastructure Fund.

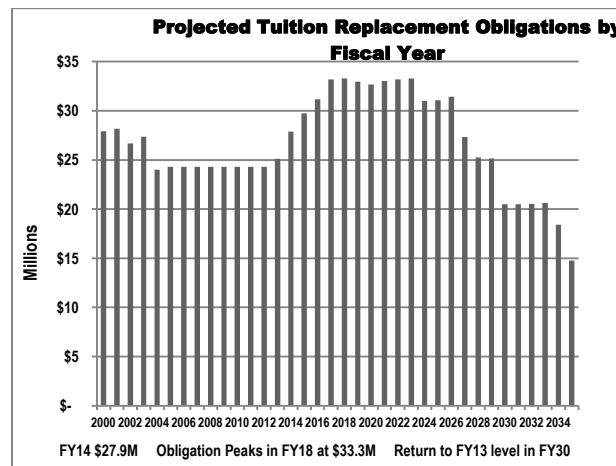


Source: Iowa Department of Management

Vision Iowa Bonds and the School Infrastructure 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 \$27.9 million for Fiscal Year 2014 and is projected to grow to \$33.3 million by Fiscal Year 2018. The bonds issued are not projected to be paid off until Fiscal Year 2035. Therefore, directly or indirectly, of the total estimated

gaming revenues of \$294.4 million in Fiscal Year 2014, \$106.6 million or 36% is set aside for debt service on bonds.



Source: Iowa Board of Regents

## Judicial Revenues

For Fiscal Year 2014, 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

For Fiscal Year 2013, the Utilities Board and the Consumer Advocate will pay \$1,064,096 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 was \$12,640,000, with the final maturity on the bonds in 2029.

#### **Net Operating Revenues from Honey Creek Resort Park**

For Fiscal Year 2014, \$2,100,685 is 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 to pay debt service, the Department of Natural Resources will provide the amount necessary to fund the debt from other sources of funding available to the department.

#### **Tobacco Master Settlement Agreement Revenues**

For Fiscal Year 2014, an estimated \$56,873,259 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 Fiscal Year 2013, the Lottery Authority will pay \$132,835 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, 2012, the Universities had original issuance amount of \$444,036,209 for outstanding bonds, with outstanding principal as of June 30, 2012 of \$350,420,035. In Fiscal Year 14, the Governor's recommended tuition replacement appropriation from the Rebuild Iowa Infrastructure Fund is \$27.9 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, 2012, the Universities had original issuance amount of \$512,408,539 for outstanding bonds, with outstanding principal of \$448,989,803.

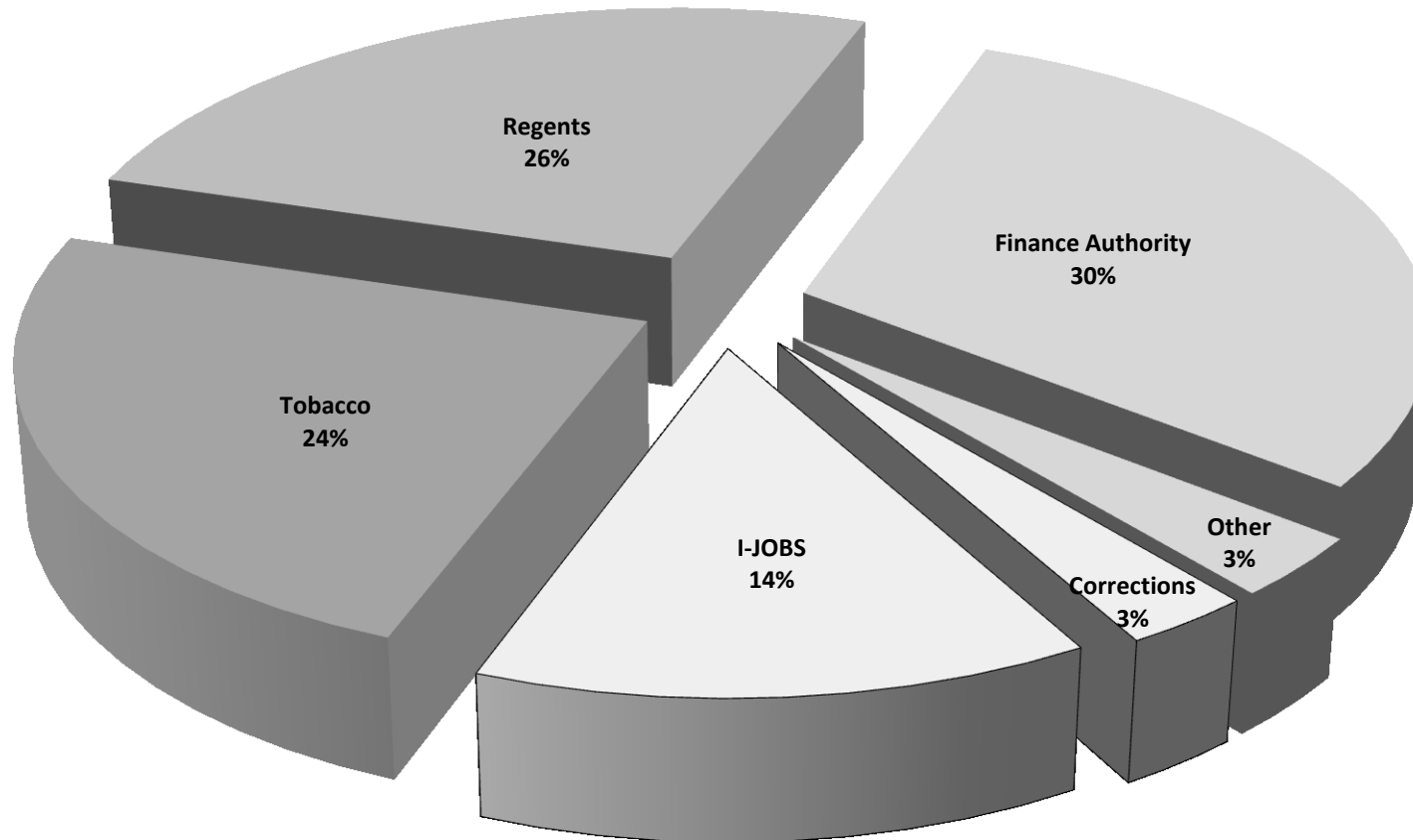
#### *Iowa Finance Authority*

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, 2012, IFA had original issuance of outstanding bonds of \$3,037,174,000 with outstanding principal of \$1,612,485,000. It is estimated that for Fiscal Year 2014, \$112,609,000 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 \$2,697,065, and debt service for Fiscal Year 2013 is \$103,372.

## Bonding Obligation - Outstanding Principal Fiscal Year 2012



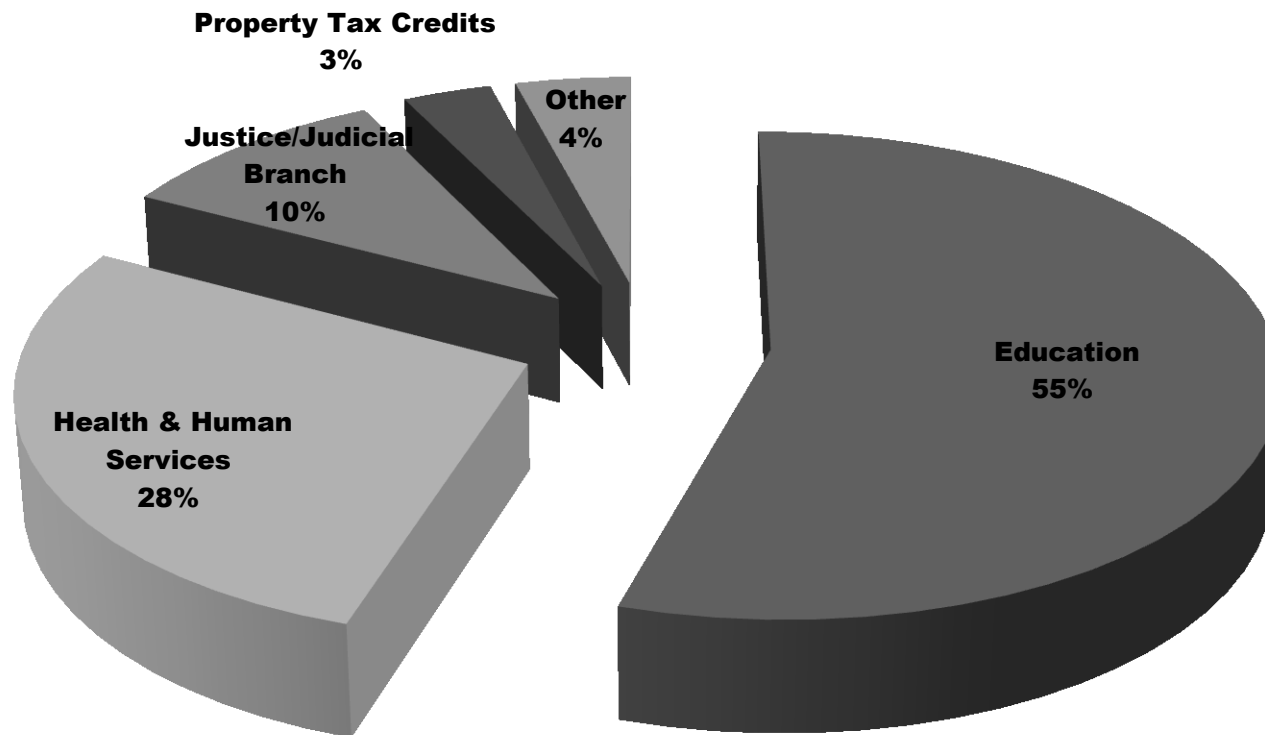
| Obligation by Bond Issue |                         |
|--------------------------|-------------------------|
| Corrections              | \$ 159,940,000          |
| I-JOBS                   | \$ 745,510,000          |
| Tobacco                  | \$ 1,290,065,000        |
| Regents                  | \$ 1,394,932,207        |
| Finance Authority        | \$ 1,612,485,000        |
| Other                    | \$ 178,185,000          |
| <b>Principal Total</b>   | <b>\$ 5,379,117,207</b> |
| Interest                 | \$ 2,971,104,000        |
| <b>Total</b>             | <b>\$ 8,350,221,207</b> |

**Total Outstanding Bonds  
as of June 30, 2012**

|                                   |              |               |              |           | Outstanding Principal |             |             |               |                 |
|-----------------------------------|--------------|---------------|--------------|-----------|-----------------------|-------------|-------------|---------------|-----------------|
|                                   | Issue        | Original      | Interest     | Maturity  | 7/1/2011              |             |             | 6/30/2012     | Outstanding for |
|                                   | Dates        | Issuance      | Rates        | Dates     | Balance               | Additions   | Deletions   | Balance       |                 |
| Bonds                             |              |               |              |           |                       |             |             |               |                 |
| State of Iowa                     |              |               |              |           |                       |             |             |               |                 |
| School Infrastructure             | November-01  | 48,585,000    | 3.50-5.50%   | 2002-2021 | 26,730,000            | -           | 26,730,000  | -             |                 |
| School Infrastructure Refinancing | April-12     | 20,910,000    | 1.5-4.00%    | 2013-2021 | -                     | 20,910,000  | -           | 20,910,000    |                 |
| Vision Iowa                       | November-01  | 196,375,000   | 2.25-5.50%   | 2002-2021 | 121,100,000           | -           | 9,390,000   | 111,710,000   |                 |
| Dept. of Corrections              | September-02 | 54,240,000    | Variable     | 2007-2016 | 30,105,000            | -           | 6,780,000   | 23,325,000    |                 |
| Tobacco Settlement Authority      | November-05  | 1,365,435,000 | 5.375-7.125% | 2006-2046 | 1,299,655,000         | -           | 9,590,000   | 1,290,065,000 |                 |
| Honey Creek Authority             | October-06   | 33,370,000    | 3.95-5.00%   | 2011-2036 | 33,000,000            | -           | 485,000     | 32,515,000    |                 |
| I-JOBS 2009A                      | 7/09 - 10/10 | 777,965,000   | 0.92-6.75%   | 2011-2038 | 764,215,000           | -           | 18,705,000  | 745,510,000   |                 |
| Iowa Utilities Building           | August-09    | 12,640,000    | 5.04%        | 2029      | 12,390,000            | -           | 440,000     | 11,950,000    |                 |
| Prison Infrastructure             | July-10      | 135,050,000   | 2.0-5.0%     | 2012-2027 | 135,050,000           | -           | 435,000     | 134,615,000   |                 |
| Iowa Finance Authority            | 1978-2012    | 3,037,174,000 | Variable     | 2003-2041 | 1,736,279,000         | 341,285,000 | 465,079,000 | 1,612,485,000 | 90,705,000      |
| Lottery Authority                 | 2004         | 8,800,000     | 3.28%        | 2005-2019 | 1,200,000             | -           | 100,000     | 1,100,000     |                 |
| Universities                      |              |               |              |           |                       |             |             |               |                 |
| Iowa State University             | 1988-2012    | 499,570,000   | 2.00-6.10%   | 1997-2038 | 422,955,000           | 29,280,000  | 23,175,000  | 429,060,000   | 12,035,000      |
| University of Northern Iowa       | 1994-2012    | 223,598,266   | 1.80-8.25%   | 1995-2035 | 135,546,903           | 47,611,805  | 19,375,404  | 163,783,304   |                 |
| University of Iowa                | 1968-2012    | 956,444,748   | 2.00-8.38%   | 1994-2038 | 780,302,245           | 98,690,000  | 79,582,407  | 799,409,838   | 47,195,000      |
| Universities Foundations (ISU)    | 2002         | 3,850,000     | 4.75%        | 2003-2020 | 2,772,686             | -           | 93,621      | 2,679,065     |                 |
|                                   |              |               |              |           | 5,501,300,834         | 537,776,805 | 659,960,432 | 5,379,117,207 | 149,935,000     |

Source: Iowa Department of Management

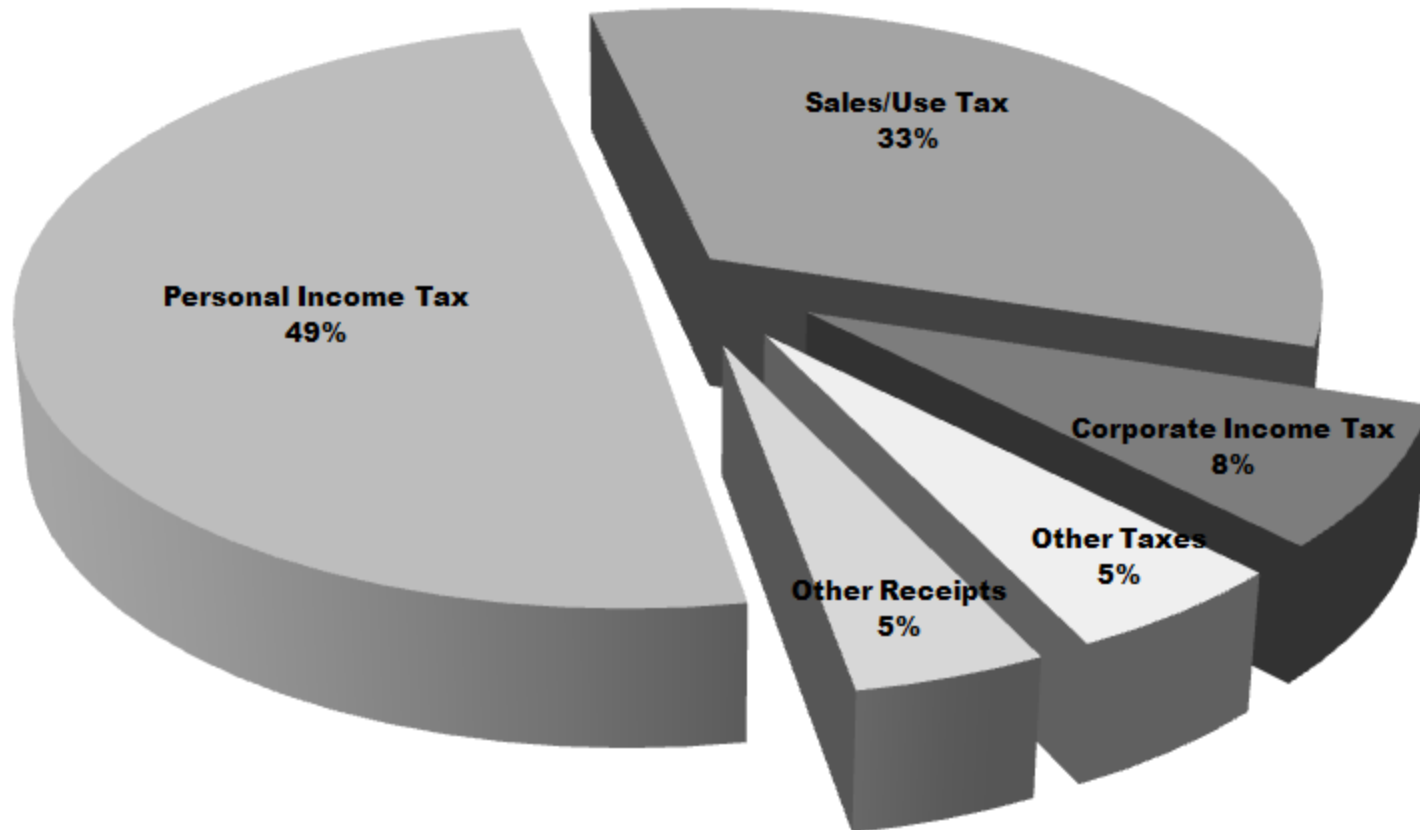
## General Fund Appropriations Fiscal Year 2014



|                         |                        |
|-------------------------|------------------------|
| Education               | \$3,584,170,500        |
| Health & Human Services | \$1,826,053,164        |
| Justice/Judicial Branch | \$ 651,484,845         |
| Property Tax Credits    | \$ 209,200,000         |
| Other                   | \$ 272,555,029         |
| <b>Total</b>            | <b>\$6,543,463,538</b> |

Source: Iowa Department of Management

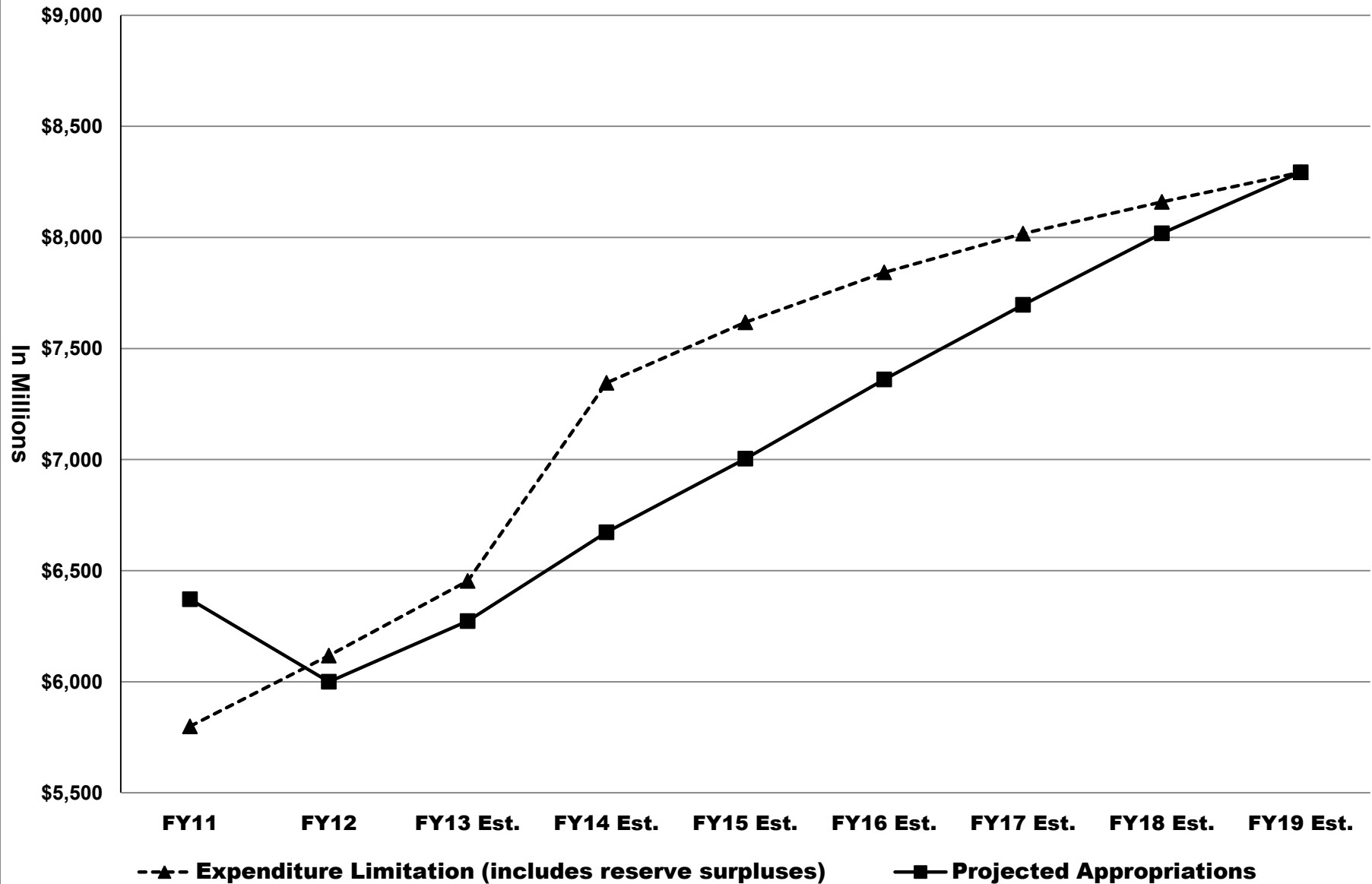
# **General Fund Revenues FY 2014 (Estimate)**



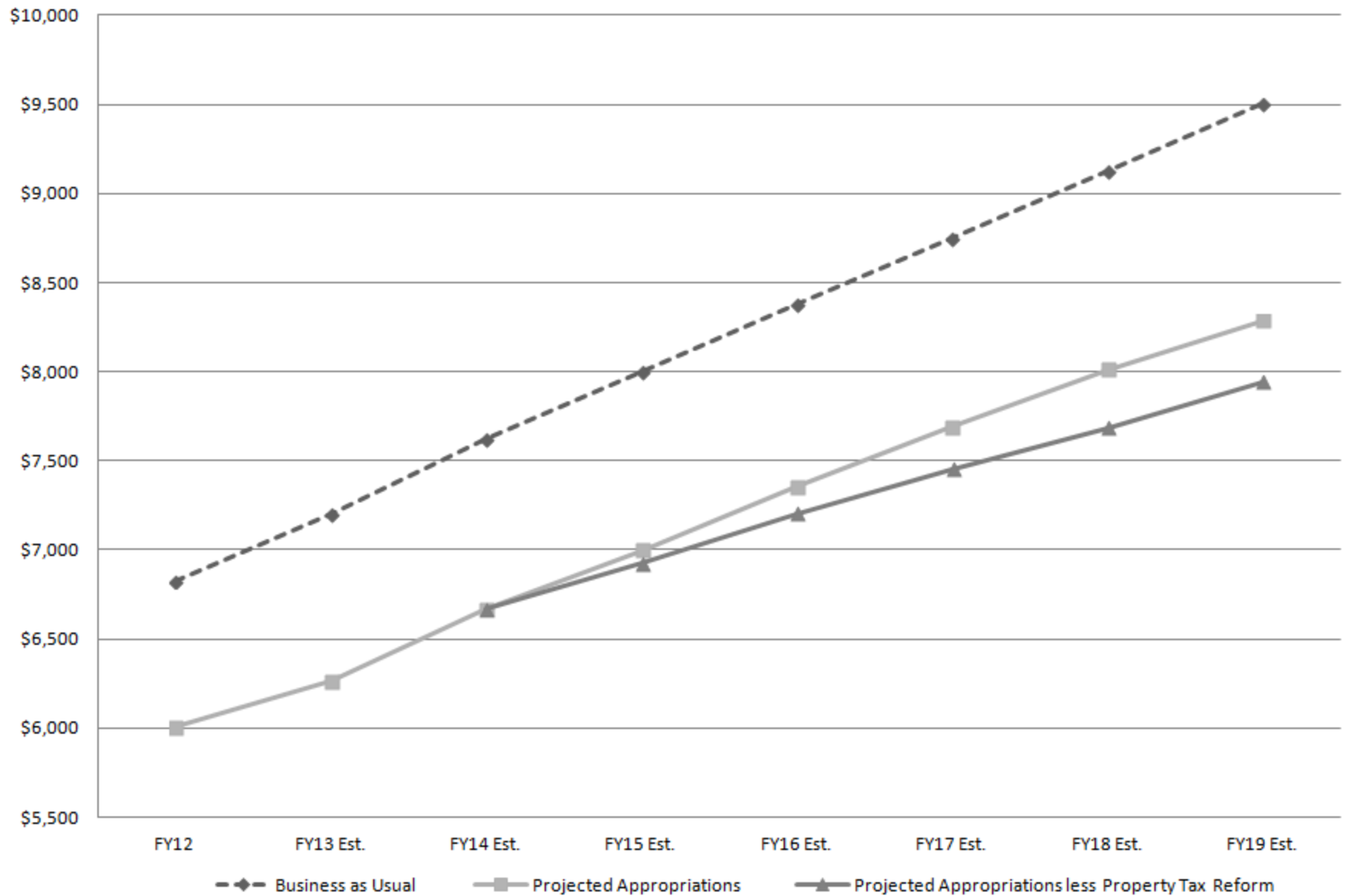
|                      |                   |
|----------------------|-------------------|
| Personal Income Tax  | \$ 3,947.1        |
| Sales/Use Tax        | \$ 2,664.5        |
| Corporate Income Tax | \$ 624.9          |
| Other Taxes          | \$ 413.9          |
| Other Receipts       | \$ 350.8          |
| <b>Total</b>         | <b>\$ 8,001.2</b> |



# **Expenditure Limitation vs. Projected Appropriations** Includes Governor's Proposals on Education and Property Tax Reform



## Business as Usual



Source: Iowa Department of Management

**FINANCIAL**

**SUMMARIES**



State of Iowa

Estimated Condition of the General Fund

Financial Summary

(\$ in Millions)

|                                                  | Actual<br>FY2012 | Estimate<br>FY2013 | Governor's<br>Recommendation<br>FY2014 | Governor's<br>Recommendation<br>FY2015 |
|--------------------------------------------------|------------------|--------------------|----------------------------------------|----------------------------------------|
| Estimated Funds Available:                       |                  |                    |                                        |                                        |
| Total Gross Receipts                             | \$ 7,372.3       | \$ 7,693.4         | \$ 8,001.2                             |                                        |
| Net Accruals                                     | 61.3             | 16.0               | (1.3)                                  |                                        |
| Refunds                                          | (820.6)          | (870.5)            | (915.1)                                |                                        |
| School Infrastructure Transfer from General Fund | (410.6)          | (432.1)            | (444.3)                                |                                        |
| General Fund Transfers                           | 108.7            | 110.3              | 99.3                                   |                                        |
| Total Net General Fund Receipts                  | 6,311.1          | 6,517.1            | 6,739.8                                | 7,009.4                                |
| Revenue Adjustments                              | -                | -                  | (2.2)                                  | (5.5)                                  |
| Excess from Reserve Funds                        | 381.4            | 572.1              | 675.1                                  | 813.0                                  |
| Total Funds Available                            | 6,692.5          | 7,089.2            | 7,412.7                                | 7,816.9                                |
| <i>Expenditure Limitation</i>                    |                  |                    | \$ 7,345.3                             | \$ 7,746.8                             |
| Estimated Appropriations:                        |                  |                    |                                        |                                        |
| Executive Branch                                 | 5,818.0          | 6,030.9            | 6,338.8                                | 6,535.8                                |
| Judicial Branch                                  | 156.4            | 162.0              | 167.7                                  | 172.8                                  |
| Legislative Branch                               | 35.8             | 34.2               | 37.0                                   | 37.0                                   |
| Supplemental Appropriations                      | -                | 42.3               | -                                      | -                                      |
| Adjustment to Standings                          | 2.3              | 3.5                | -                                      | -                                      |
| Total Appropriations                             | 6,012.5          | 6,272.9            | 6,543.5                                | 6,745.6                                |
| Reversions-operations                            | (8.1)            | (5.0)              | (5.0)                                  | (5.0)                                  |
| Reversions-Item Vetoes                           | -                | (0.7)              | -                                      | -                                      |
| Net Appropriations                               | 6,004.4          | 6,267.2            | 6,538.5                                | 6,740.6                                |
| Ending Balance                                   | \$ 688.1         | \$ 822.0           | \$ 874.2                               | \$ 1,076.3                             |
| Distribution of Ending Balance                   |                  |                    |                                        |                                        |
| Reserve Funds                                    | (688.1)          | (822.0)            | (874.2)                                | (1,076.3)                              |
| Total                                            | \$ -             | \$ -               | \$ -                                   | \$ -                                   |

## State of Iowa

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

(\$ in Millions)

|                                                              | Actual<br>FY2012 | Estimate<br>FY2013 | Governor's<br>Recommendation<br>FY2014 | Governor's<br>Recommendation<br>FY2015 |
|--------------------------------------------------------------|------------------|--------------------|----------------------------------------|----------------------------------------|
| <b><i>Cash Reserve Fund</i></b>                              |                  |                    |                                        |                                        |
| Balance Brought Forward                                      | \$ 341.2         | \$ 450.3           | \$ 466.8                               | \$ 505.3                               |
| Estimated Revenues:                                          |                  |                    |                                        |                                        |
| Prior Fiscal Year Ending Balance                             | 554.6            | 688.1              | 822.0                                  | 874.2                                  |
| Intrastate Receipts                                          | 0.5              |                    |                                        |                                        |
| Total Funds Available                                        | 896.3            | 1,138.4            | 1,288.8                                | 1,379.5                                |
| Appropriations                                               |                  |                    |                                        |                                        |
| Net Appropriations                                           | -                | -                  | -                                      | -                                      |
| Reversions                                                   | 3.2              |                    |                                        |                                        |
| Transfer to GAAP Retirement Account                          | (449.2)          | (671.6)            | (783.5)                                | (854.2)                                |
| Ending Balance - Cash Reserve Fund                           | \$ 450.3         | \$ 466.8           | \$ 505.3                               | \$ 525.3                               |
| <i>Cash Reserve Fund Goal (7.5%)</i>                         | 446.6            | 466.8              | 505.3                                  | 525.3                                  |
| <b><i>Economic Emergency Fund</i></b>                        |                  |                    |                                        |                                        |
| Balance Brought Forward                                      | \$ 99.1          | \$ 151.0           | \$ 155.6                               | \$ 168.4                               |
| Estimated Revenues:                                          |                  |                    |                                        |                                        |
| Transfer From GAAP Retirement Account                        | 449.2            | 671.6              | 783.5                                  | 854.2                                  |
| Other Receipts                                               | 2.2              | -                  | -                                      | -                                      |
| Total Funds Available                                        | 550.5            | 822.6              | 939.1                                  | 1,022.6                                |
| Standing Appropriation for Performance of Duty               | (8.0)            | (28.5)             | (35.6)                                 | (34.5)                                 |
| Adjustment to Standing Appropriation for Performance of Duty |                  | 13.6               |                                        |                                        |
| MH Property Tax Relief Fund                                  | (7.2)            | -                  |                                        |                                        |
| DNR Performance of Duty                                      | (2.9)            | -                  |                                        |                                        |
| Appropriation to RIIF                                        | -                | (20.0)             |                                        |                                        |
| Transfer To Taxpayer Trust Fund                              | -                | (60.0)             | (60.0)                                 |                                        |
| Transfer to General Fund                                     | (381.4)          | (572.1)            | (675.1)                                | (813.0)                                |
| Total Transfers Out:                                         | (399.5)          | (667.0)            | (770.7)                                | (847.5)                                |
| Ending Balance - Economic Emergency Fund                     | \$ 151.0         | \$ 155.6           | \$ 168.4                               | \$ 175.1                               |
| <i>Economic Emergency Fund Goal (2.5%)</i>                   | 148.9            | 155.6              | 168.4                                  | 175.1                                  |
| <b>Total Reserve Funds</b>                                   | <b>\$ 601.3</b>  | <b>\$ 622.4</b>    | <b>\$ 673.7</b>                        | <b>\$ 700.4</b>                        |

# State of Iowa

## Estimated Condition of the Taxpayer Trust Fund

(\$ in Millions)

|                                       | Actual<br>FY2012 | Estimate<br>FY2013 | Governor's<br>Recommendation<br>FY2014 | Governor's<br>Recommendation<br>FY2015 |
|---------------------------------------|------------------|--------------------|----------------------------------------|----------------------------------------|
| <b><u>Taxpayer Trust Fund</u></b>     |                  |                    |                                        |                                        |
| Beginning Balance                     | \$ -             | \$ -               | \$ 60.0                                | \$ 120.0                               |
| Estimated Revenues:                   |                  |                    |                                        |                                        |
| Transfer from Economic Emergency Fund |                  | 60.0               | 60.0                                   |                                        |
| Total Funds Available                 | -                | 60.0               | 120.0                                  | 120.0                                  |
| Appropriations                        |                  | -                  | -                                      |                                        |
| Ending Balance - Taxpayer Trust Fund  | \$ -             | \$ 60.0            | \$ 120.0                               | \$ 120.0                               |

### FY2013 Calculation

|                                                             |           |
|-------------------------------------------------------------|-----------|
| Actual FY12 Net General Fund Revenues                       | 6,311.1   |
| FY2012 Adjusted Revenue                                     | (5,954.1) |
| Amount Estimated to be Available to the Taxpayer Trust Fund | 357.0     |
| Limit to the Taxpayer Trust Fund                            | 60.0      |

### FY2014 Calculation

|                                                             |           |
|-------------------------------------------------------------|-----------|
| FY2013 December 2012 REC Estimate                           | 6,517.1   |
| FY2013 Adjusted Revenue                                     | (6,224.3) |
| Amount Estimated to be Available to the Taxpayer Trust Fund | 292.8     |
| Limit to the Taxpayer Trust Fund                            | 60.0      |

## State of Iowa

### General Fund Revenue (Appropriable Revenues)

Cash Basis

(\$ in Millions)

|                                       | Actual<br>FY2012 | Estimated<br>FY2013 | Estimated<br>FY2014 |
|---------------------------------------|------------------|---------------------|---------------------|
| <b>Tax Receipts</b>                   |                  |                     |                     |
| Personal Income Tax                   | 3,634.3          | 3,823.6             | 3,947.1             |
| Use Tax                               | 2,505.3          | 2,582.3             | 2,664.5             |
| Corporate Income Tax                  | 520.7            | 593.0               | 624.9               |
| Inheritance Tax                       | 77.6             | 85.2                | 132.6               |
| Insurance Premium Tax                 | 101.4            | 104.0               | 103.3               |
| Cigarette Tax                         | 103.1            | 103.1               | 101.0               |
| Tobacco Tax                           | 16.3             | 16.7                | 17.4                |
| Beer Tax                              | 14.3             | 14.8                | 15.0                |
| Franchise Tax                         | 41.5             | 45.8                | 43.5                |
| Miscellaneous Tax                     | 1.1              | 1.1                 | 1.1                 |
| <b>Total Tax Receipts</b>             | <b>7,015.6</b>   | <b>7,369.6</b>      | <b>7,650.4</b>      |
| <b>Other Receipts</b>                 |                  |                     |                     |
| Institutional Payments                | 12.9             | 14.5                | 14.5                |
| Liquor Profits                        | 94.6             | 94.6                | 95.0                |
| Interest                              | 2.5              | 2.5                 | 2.5                 |
| Fees                                  | 29.2             | 26.5                | 27.4                |
| Judicial Revenue                      | 113.8            | 113.9               | 113.9               |
| Miscellaneous Revenues                | 37.7             | 31.8                | 31.5                |
| Racing and Gaming Revenues            | 66.0             | 40.0                | 66.0                |
| <b>Total Other Receipts</b>           | <b>356.7</b>     | <b>323.8</b>        | <b>350.8</b>        |
| <b>Total Tax &amp; Other Receipts</b> | <b>7,372.3</b>   | <b>7,693.4</b>      | <b>8,001.2</b>      |
|                                       | <b>5.0%</b>      | <b>4.4%</b>         | <b>4.0%</b>         |



## State of Iowa

### General Fund Accrued Revenue Changes

(\$ in Millions)

|                                     | Actual<br>FY2012 | Estimated<br>FY2013 | Estimated<br>FY2014 |
|-------------------------------------|------------------|---------------------|---------------------|
| <b>Tax Receipts:</b>                |                  |                     |                     |
| Personal Income Tax                 | 244.5            | 257.0               | 257.0               |
| Sales/Use Tax                       | 189.9            | 200.0               | 201.0               |
| Corporate Income Tax                | 62.0             | 55.0                | 55.0                |
| Inheritance Tax                     | 14.0             | 15.0                | 15.0                |
| Insurance Premium Tax               | -                | -                   | -                   |
| Cigarette Tax                       | -                | -                   | -                   |
| Tobacco Tax                         | 2.5              | 2.5                 | 2.5                 |
| Beer Tax                            | 1.9              | 1.9                 | 1.9                 |
| Franchise Tax                       | 4.3              | 4.0                 | 2.0                 |
| Miscellaneous Tax                   | -                | -                   | -                   |
| <b>Total Tax Receipts</b>           | <b>519.1</b>     | <b>535.4</b>        | <b>534.4</b>        |
| <b>Other Receipts:</b>              |                  |                     |                     |
| Institutional Payments              | 2.6              | 2.8                 | 2.5                 |
| Liquor Profits                      | 1.5              | 1.5                 | 1.5                 |
| Interest                            | 0.3              | 0.3                 | 0.3                 |
| Fees                                | 1.5              | 1.5                 | 1.5                 |
| Judicial Revenue                    | 8.4              | 9.0                 | 10.0                |
| Miscellaneous Receipts              | 4.1              | 3.0                 | 2.0                 |
| Racing and Gaming                   | -                | -                   | -                   |
| <b>Total Other Receipts</b>         | <b>18.4</b>      | <b>18.1</b>         | <b>17.8</b>         |
| <b>Total Receipts and Transfers</b> | <b>537.5</b>     | <b>553.5</b>        | <b>552.2</b>        |
| <b>Net Change</b>                   | <b>61.3</b>      | <b>16.0</b>         | <b>(1.3)</b>        |

## State of Iowa

### General Fund Refunds/School Infrastructure Transfers/Transfers

(\$ in Millions)

|                                            | Actual<br>FY2012   | Estimated<br>FY2013 | Estimated<br>FY2014 |
|--------------------------------------------|--------------------|---------------------|---------------------|
| <b>Refunds:</b>                            |                    |                     |                     |
| Personal Income Tax                        | (636.8)            | (665.0)             | (690.0)             |
| Sales/Use Tax                              | (51.6)             | (58.0)              | (63.0)              |
| Corporate Income Tax                       | (120.0)            | (135.0)             | (150.0)             |
| Inheritance Tax                            | (11.7)             | (10.0)              | (10.0)              |
| Cigarette Tax                              | (0.5)              | (0.5)               | (0.5)               |
| Franchise Tax                              | (1.1)              | (1.5)               | (1.5)               |
| Other                                      | (2.4)              | (3.5)               | (3.5)               |
| Total Gross Refunds                        | (824.1)            | (873.5)             | (918.5)             |
| Less: Reimbursements                       | 3.5                | 3.0                 | 3.4                 |
| <b>Total Net Refunds</b>                   | <u>(820.6)</u>     | <u>(870.5)</u>      | <u>(915.1)</u>      |
| <br><b>School Infrastructure Transfers</b> | <br><u>(410.6)</u> | <br><u>(432.1)</u>  | <br><u>(444.3)</u>  |
| <br><b>Transfers:</b>                      |                    |                     |                     |
| Lottery                                    | 76.0               | 79.5                | 82.0                |
| Other                                      | 32.7               | 30.8                | 17.3                |
| <b>Total Transfers</b>                     | <u>108.7</u>       | <u>110.3</u>        | <u>99.3</u>         |

## State of Iowa

### General Fund Revenue

### Governor's Recommended Revenue Adjustments

(\$ in Millions)

|                                          | <u>FY2013</u> | <u>FY2014</u>   | <u>FY2015</u>   |
|------------------------------------------|---------------|-----------------|-----------------|
| <b>Revenue Adjustments:</b>              |               |                 |                 |
| Increase Endow Iowa Tax Credit           | -             | (0.2)           | (0.4)           |
| Increase School Tuition Org Tax Credit   | -             | (1.0)           | (1.2)           |
| Increase Tax Credit Cap to \$185 million | -             | (1.0)           | (3.9)           |
| <b>Total Revenue Adjustments</b>         | <u>\$ -</u>   | <u>\$ (2.2)</u> | <u>\$ (5.5)</u> |

## State of Iowa

### Governor's Recommended Supplemental Appropriations

#### General Fund

FY2012

(\$ in Millions)

|                                                       | Amount      |
|-------------------------------------------------------|-------------|
| <b>General Fund Supplemental Appropriations</b>       |             |
| DHS - Medical Assistance                              | 34.3        |
| DHS - Mental Health Redesign                          | 8.0         |
| <b>Total General Fund Supplemental Appropriations</b> | <b>42.3</b> |
| <b>Change in Standings Appropriation</b>              |             |
| State Appeal Board                                    | 3.5         |
| <b>Total Change in Standings Appropriation</b>        | <b>3.5</b>  |

## State of Iowa

### Calculation of Statutory Expenditure Limit

Fiscal Year 2014/Fiscal Year 2015

(\$ in Millions)

|                                                         | Governor's Recommendation |               |                                | Governor's Recommendation |               |                                |
|---------------------------------------------------------|---------------------------|---------------|--------------------------------|---------------------------|---------------|--------------------------------|
|                                                         | Proposed<br>FY2014        | % Calculation | FY14 Expenditure<br>Limitation | Proposed<br>FY2015        | % Calculation | FY15 Expenditure<br>Limitation |
| Fiscal Year 2014                                        |                           |               |                                |                           |               |                                |
| December 2012 REC Estimate                              |                           |               |                                |                           |               |                                |
| Total Gross Receipts                                    | \$ 8,001.2                | 99%           | \$ 7,921.2                     |                           |               |                                |
| Accruals                                                | (1.3)                     | 99%           | (1.3)                          |                           |               |                                |
| Refunds                                                 | (915.1)                   | 99%           | (905.9)                        |                           |               |                                |
| School Infrastructure Transfer                          | (444.3)                   | 99%           | (439.9)                        |                           |               |                                |
| Transfers                                               | 99.3                      | 99%           | 98.3                           |                           |               |                                |
| Total Revenue Estimating Conference/Governor's Estimate | <u>6,739.8</u>            |               | <u>6,672.4</u>                 | <u>\$ 7,009.4</u>         | 99%           | <u>\$ 6,939.3</u>              |
| Transfer/Revenue Adjustments:                           |                           |               |                                |                           |               |                                |
| Increase Endow Iowa Tax Credit                          | (0.2)                     | 100%          | (0.2)                          | (0.4)                     | 100%          | (0.4)                          |
| Increase School Tuition Org Tax Credit                  | (1.0)                     | 100%          | (1.0)                          | (1.2)                     | 100%          | (1.2)                          |
| Increase Tax Credit Cap to \$185 million                | (1.0)                     | 100%          | (1.0)                          | (3.9)                     | 100%          | (3.9)                          |
| Total Revenue Adjustments                               | <u>(2.2)</u>              |               | <u>(2.2)</u>                   | <u>(5.5)</u>              |               | <u>(5.5)</u>                   |
| Transfer from Economic Emergency Fund                   |                           |               | 675.1                          |                           |               | 813                            |
| FY2014/FY2015 Expenditure Limitation                    |                           |               | <u>\$ 7,345.3</u>              |                           |               | <u>\$ 7,746.8</u>              |

## State of Iowa

### Calculation of Cash Reserve Fund and Economic Emergency Fund Percentage Goals Fiscal Year 2013/Fiscal Year 2014/Fiscal Year 2015

(\$ in Millions)

#### Legislative Final Fiscal Year 2013

|                                                                   |    |                |
|-------------------------------------------------------------------|----|----------------|
| December 2011 Revenue Estimating Conference Net Receipts Estimate | \$ | 6,251.6        |
| 2012 Session Legislative Revenue Adjustments for FY2013           |    | (27.3)         |
| Total                                                             |    | <u>6,224.3</u> |
| Cash Reserve Fund 7.5% Goal                                       | \$ | 466.8          |
| Economic Emergency Fund 2.5% Goal                                 | \$ | 155.6          |

#### Governor's Recommendation Fiscal Year 2014

|                                                                   |    |                   |
|-------------------------------------------------------------------|----|-------------------|
| December 2012 Revenue Estimating Conference Net Receipts Estimate | \$ | 6,739.8           |
| 2013 Session Governor's Proposed Revenue Adjustments for FY2014   |    | (2.2)             |
| Total                                                             |    | <u>\$ 6,737.6</u> |
| Cash Reserve Fund 7.5% Goal                                       | \$ | 505.3             |
| Economic Emergency Fund 2.5% Goal                                 | \$ | 168.4             |

#### Governor's Recommendation Fiscal Year 2015

|                                                                 |    |                   |
|-----------------------------------------------------------------|----|-------------------|
| Governor's Estimate for FY2015                                  | \$ | 7,009.4           |
| 2013 Session Governor's Proposed Revenue Adjustments for FY2015 |    | (5.5)             |
| Total                                                           |    | <u>\$ 7,003.9</u> |
| Cash Reserve Fund 7.5% Goal                                     | \$ | 525.3             |
| Economic Emergency Fund 2.5% Goal                               | \$ | 175.1             |

## State of Iowa

### Estimated Condition of the Rebuild Iowa Infrastructure Fund FY2014 and FY2015 Governor's Recommendations

|                                                               | Estimate<br>FY2013 | Governor's<br>Recommendation<br>FY2014 | Governor's<br>Recommendation<br>FY2015 |
|---------------------------------------------------------------|--------------------|----------------------------------------|----------------------------------------|
| <b>Resources</b>                                              |                    |                                        |                                        |
| Beginning Balance                                             | 15,451,552         | (933,885)                              | 592,245                                |
| Revenues:                                                     |                    |                                        |                                        |
| Gaming Revenues                                               | 148,450,000        | 149,650,000                            | 151,700,000                            |
| Federal Funds - CHIP Contingency                              | -                  | 20,637,183                             | -                                      |
| Interest                                                      | 1,700,000          | 1,700,000                              | 1,700,000                              |
| Transfer from TOS-unencumbered bal from bond payment          | 934,314            | 901,727                                | 767,369                                |
| Transfer from Federal Subsidy Fund                            | 3,750,000          | 3,750,000                              | 3,750,000                              |
| Transfer from School Infrastructure                           | 2,358,721          | 2,268,675                              | 2,262,425                              |
| MSA Payments                                                  | 15,973,045         | 16,041,176                             | 16,100,027                             |
| Transfer from Economic Emergency Fund                         | 20,000,000         | -                                      | -                                      |
| Transfer from Mortgage Settlement Fund                        | 1,000,000          | -                                      | -                                      |
| Transfer from Property Tax Credit Fund                        | -                  | 1,476,307                              | -                                      |
| Total Revenues                                                | 194,166,080        | 196,425,068                            | 176,279,821                            |
| <b>Total Resources Available</b>                              | 209,617,632        | 195,491,183                            | 176,872,066                            |
| <b>Appropriations</b>                                         |                    |                                        |                                        |
| <b>DAS</b> Major Maintenance                                  | 10,250,000         | 2,000,000                              | 14,000,000                             |
| <b>DAS</b> CHIP Contingency Major Maintenance                 | -                  | 20,637,183                             | -                                      |
| <b>DAS</b> Toledo Juvenile Home Dormitory Repairs/Renovations | 500,000            | -                                      | -                                      |
| <b>DALS</b> Ag Drainage Wells                                 | 1,000,000          | 1,000,000                              | 1,000,000                              |
| <b>Corr</b> Construction Project Manager                      | 1,000,000          | 200,000                                | -                                      |
| <b>Corr</b> Fort Madison Additional Costs                     | 16,269,124         | 3,000,000                              | -                                      |
| <b>Corr</b> Mitchellville Additional Costs                    | 14,170,062         | 26,769,040                             | -                                      |
| <b>Corr</b> DOC Digital 700 Mhz Communications Conversion     | -                  | -                                      | -                                      |
| <b>Corr</b> Newton Hot Water Loop Repair                      | 425,000            | -                                      | -                                      |
| <b>DCA</b> Great Places Infrastructure Grants                 | 1,000,000          | 1,000,000                              | 1,000,000                              |
| <b>DCA</b> 25th Anniversary of Museum Renovation              | 1,450,000          | 1,000,000                              | 25,000,000                             |
| <b>EDA</b> Grow Iowa Values Fund                              | 15,000,000         | -                                      | -                                      |
| <b>EDA</b> Community Attraction & Tourism Grants              | 5,000,000          | 5,000,000                              | -                                      |
| <b>EDA</b> Regional Sport Authorities                         | 500,000            | 500,000                                | 500,000                                |
| <b>EDA</b> Camp Sunnyside Cabins                              | 125,000            | -                                      | -                                      |
| <b>EDA</b> World Food Prize Borlaug/Ruan Scholar Progra,      | 100,000            | -                                      | -                                      |
| <b>EDA</b> Fort Des Moines Musuem Renovations and Repairs     | 100,000            | -                                      | -                                      |
| <b>IFA</b> State Housing Trust Fund                           | 3,000,000          | 3,000,000                              | 3,000,000                              |
| <b>Educ</b> IPTV Capitals                                     | -                  | 960,000                                | 873,250                                |
| <b>Educ</b> Accelerated Career Ed (ACE) Community Colleges    | 6,000,000          | -                                      | -                                      |
| <b>DHS</b> Nursing Home Facility Improvements                 | 250,000            | -                                      | -                                      |

## State of Iowa

### Estimated Condition of the Rebuild Iowa Infrastructure Fund FY2014 and FY2015 Governor's Recommendations

|                                          |                                                     | Estimate<br>FY2013 | Governor's<br>Recommendation<br>FY2014 | Governor's<br>Recommendation<br>FY2015 |
|------------------------------------------|-----------------------------------------------------|--------------------|----------------------------------------|----------------------------------------|
| <b>DOM</b>                               | Technology Reinvestment Fund                        | -                  | -                                      | -                                      |
| <b>DOM</b>                               | Environment First Appropriation                     | 35,000,000         | 42,000,000                             | 42,000,000                             |
| <b>DOM</b>                               | GEM\$ Appropriation                                 | -                  | -                                      | -                                      |
| <b>DNR</b>                               | State Park Infrastructure                           | 5,000,000          | 5,000,000                              | 5,000,000                              |
| <b>DNR</b>                               | Lakes Restoration & Water Quality                   | 6,000,000          | 1,000,000                              | 6,000,000                              |
| <b>DNR</b>                               | Lake Delhi                                          | 2,500,000          | 2,500,000                              | -                                      |
| <b>DNR</b>                               | Water Trails and Low Head Dam Safety Grants         | 1,000,000          | -                                      | -                                      |
| <b>DNR</b>                               | Osceola Reservoir                                   | -                  | 1,000,000                              | 1,000,000                              |
| <b>DPD</b>                               | Facility/Armory Maintenance                         | 2,000,000          | 2,000,000                              | 2,000,000                              |
| <b>DPD</b>                               | Construction Improvements Statewide                 | 2,050,000          | -                                      | 2,000,000                              |
| <b>DPD</b>                               | Camp Dodge Infrastructure Upgrades                  | 610,000            | -                                      | 500,000                                |
| <b>DPD</b>                               | Joint HQ Renovation                                 | 500,000            | -                                      | -                                      |
| <b>Regents</b>                           | Tuition Replacement                                 | 25,130,412         | 27,867,775                             | 29,735,423                             |
| <b>Regents</b>                           | SUI Dental Science Building                         | 10,250,000         | 9,750,000                              | 8,000,000                              |
| <b>Regents</b>                           | Ag/Biosystems Eng Complex                           | 19,050,000         | 21,750,000                             | 18,600,000                             |
| <b>Regents</b>                           | Bartlett Hall Renovation                            | 7,786,000          | 10,267,000                             | 1,947,000                              |
| <b>Regents</b>                           | Fire Safety and Deferred Maintenance                | 2,000,000          | 2,000,000                              | 5,000,000                              |
| <b>Regents</b>                           | Veterinary Training Modernization                   | -                  | -                                      | -                                      |
| <b>Regents</b>                           | ISU Research Park Building & Improvements           | 1,000,000          | -                                      | -                                      |
| <b>Regents</b>                           | Innovation/Commercialization of Research under 262B | 3,000,000          | -                                      | -                                      |
| <b>StateFair</b>                         | Cultural Center Renovation and Improvements         | 250,000            | 250,000                                | -                                      |
| <b>DOT</b>                               | Recreational Trails                                 | 3,000,000          | -                                      | 2,500,000                              |
| <b>DOT</b>                               | Public Transit Infrastructure                       | 1,500,000          | -                                      | 1,500,000                              |
| <b>DOT</b>                               | Commercial Air Service Airports                     | 1,500,000          | 1,500,000                              | 1,500,000                              |
| <b>DOT</b>                               | General Aviation Airport Grants                     | 750,000            | 750,000                                | 750,000                                |
| <b>DOT</b>                               | Rail Assistance                                     | 1,500,000          | 1,000,000                              | 2,000,000                              |
| <b>TOS</b>                               | County Fairs Infrastructure                         | 1,060,000          | 1,060,000                              | 1,060,000                              |
| <b>TOS</b>                               | Watershed Improvement Review Board                  | 1,000,000          | -                                      | -                                      |
| <b>Vets</b>                              | Remodeling and Moving for Veterans Affairs          | -                  | 137,940                                | -                                      |
| <b>Vets</b>                              | Boiler Replacement and Upgrades                     | 975,919            | -                                      | -                                      |
| <b>Total Appropriations/Expenditures</b> |                                                     | <b>210,551,517</b> | <b>194,898,938</b>                     | <b>176,465,673</b>                     |
| Reversions                               |                                                     |                    | -                                      | -                                      |
| Net Appropriations                       |                                                     | <b>210,551,517</b> | <b>194,898,938</b>                     | <b>176,465,673</b>                     |
| <b>Net Available Balance Forward</b>     |                                                     | <b>(933,885)</b>   | <b>592,245</b>                         | <b>406,393</b>                         |



## State of Iowa

### Estimated Financial Condition of the Technology Reinvestment Fund FY2014 and FY2015 Governor's Recommendations

|                                                  | Estimate<br>FY2013 | Governor's<br>Recommendation<br>FY2014 | Governor's<br>Recommendation<br>FY2015 |
|--------------------------------------------------|--------------------|----------------------------------------|----------------------------------------|
| <b>Resources</b>                                 |                    |                                        |                                        |
| Beginning Balance                                | 154,153            | 654,156                                | 154,156                                |
| Revenues:                                        |                    |                                        |                                        |
| Wagering Taxes (General Fund)                    | 20,000,000         | -                                      | -                                      |
| General Fund Appropriation                       | -                  | 17,500,000                             | 17,500,000                             |
| Total Revenues                                   | 20,000,000         | 17,500,000                             | 17,500,000                             |
| <b>Total Resources Available</b>                 | 20,154,153         | 18,154,156                             | 17,654,156                             |
| <b>Appropriations</b>                            |                    |                                        |                                        |
| <b>DAS</b> Technology Projects/Consolidation     | -                  | -                                      | 6,613,663                              |
| <b>Corr</b> Offender Management System           | 500,000            | -                                      | -                                      |
| <b>Corr</b> Radio Upgrades/Digital Conversion    | 3,500,000          | -                                      | -                                      |
| <b>DCA</b> Grout Museum Veterans Oral Histories  | 150,000            | 129,450                                | -                                      |
| <b>Educ</b> ICN Part III & Maintenance & Leases  | 2,727,000          | 2,727,000                              | 3,647,000                              |
| <b>Educ</b> Statewide Education Data Warehouse   | 600,000            | 600,000                                | 1,000,000                              |
| <b>Educ</b> IPTV Inductive Output Tubes          | 320,000            | -                                      | -                                      |
| <b>ICN</b> ICN Equipment Replacement             | 2,198,653          | 2,248,653                              | 2,248,653                              |
| <b>DHR</b> Integrating Justice Data Systems      | 1,714,307          | 1,454,734                              | 2,000,000                              |
| <b>DHS</b> Medicaid Technology                   | 4,120,037          | 4,815,163                              | 1,945,684                              |
| <b>Jud</b> Electronic Document Management System | 1,000,000          | 3,000,000                              | -                                      |
| <b>DOM</b> Transparency Project                  | 45,000             | 45,000                                 | 45,000                                 |
| <b>DOM</b> Grants Management System              | 125,000            | -                                      | -                                      |
| <b>DPH</b> Technology Consolidation              | -                  | 480,000                                | -                                      |
| <b>DPS</b> Radio Upgrades/Digital Conversion     | 2,500,000          | 2,500,000                              | -                                      |
| <b>Total Appropriations</b>                      | 19,499,997         | 18,000,000                             | 17,500,000                             |
| Reversions                                       | -                  | -                                      | -                                      |
| Net Appropriations                               | 19,499,997         | 18,000,000                             | 17,500,000                             |
| <b>Net Available Balance Forward</b>             | <b>654,156</b>     | <b>154,156</b>                         | <b>154,156</b>                         |

# STATE OF IOWA

## FUNDING ELEMENTARY AND SECONDARY EDUCATION

General Operating Fund Only (In Millions)

|                               | Actual 01/02   |              | Actual 02/03   |              | Actual 03/04   |              | Actual 04/05   |              | Actual 05/06   |              | Actual 06/07   |              |
|-------------------------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
|                               | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      |
| Uniform Property Taxes        | 522.2          | 15.62        | 536.2          | 15.47        | 548.7          | 15.66        | 532.5          | 14.59        | 543.7          | 14.19        | 570.6          | 14.14        |
| Additional Property Taxes     | 425.2          | 12.72        | 465.5          | 13.43        | 476.3          | 13.59        | 499.3          | 13.68        | 509.2          | 13.29        | 521.5          | 12.92        |
| ISL Property Taxes            | 64.4           | 1.93         | 68.5           | 1.98         | 73.9           | 2.11         | 77.7           | 2.13         | 79.4           | 2.07         | 83.6           | 2.07         |
| State Foundation Aid          | 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        | 2,048.3        | 50.75        |
| Other State Aid               | 203.1          | 6.08         | 178.2          | 5.14         | 167.3          | 4.77         | 169.1          | 4.63         | 203.8          | 5.32         | 253.5          | 6.28         |
| Income Surtaxes               | 42.1           | 1.26         | 47.3           | 1.36         | 47.0           | 1.34         | 47.0           | 1.29         | 58.0           | 1.51         | 64.8           | 1.61         |
| Federal/Other Miscellaneous   | <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>   | <u>12.35</u> | <u>493.6</u>   | <u>12.23</u> |
| <b>Total Funds</b>            | <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> | <u>4,035.9</u> | <u>100.0</u> |
| Formula (Weighted) Enrollment | 564,747        |              | 562,056        |              | 561,386        |              | 560,606        |              | 560,259        |              | 561,016        |              |
| Actual Fall Enrollment        | 489,522        |              | 487,021        |              | 485,011        |              | 483,335        |              | 483,105        |              | 482,584        |              |

|                               | Actual 07/08   |              | Actual 08/09   |              | Actual 09/10   |              | Actual 10/11   |              | Estimated 11/12 |              | Estimated 12/13 |              |
|-------------------------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|-----------------|--------------|-----------------|--------------|
|                               | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars         | Percent      | Dollars         | Percent      |
| Uniform Property Taxes        | 584.1          | 13.67        | 618.3          | 13.38        | 648.4          | 14.65        | 676.8          | 13.96        | 703.6           | 14.40        | 729.7           | 14.84        |
| Additional Property Taxes     | 536.8          | 12.57        | 561.5          | 12.15        | 575.6          | 13.00        | 573.4          | 11.83        | 611.0           | 12.50        | 581.1           | 11.82        |
| ISL Property Taxes            | 89.2           | 2.09         | 91.2           | 1.97         | 95.9           | 2.17         | 98.8           | 2.04         | 100.9           | 2.06         | 104.8           | 2.13         |
| State Foundation Aid          | 2,145.6        | 50.23        | 2,151.1        | 46.54        | 2,146.5        | 48.49        | 2,476.6        | 51.08        | 2,631.2         | 53.84        | 2,661.1         | 54.12        |
| Other State Aid               | 338.1          | 7.92         | 414.7          | 8.97         | 63.7           | 1.44         | 70.7           | 1.46         | 40.4            | 0.83         | 40.4            | 0.82         |
| Income Surtaxes               | 70.2           | 1.64         | 76.4           | 1.65         | 81.9           | 1.85         | 84.5           | 1.74         | 85.4            | 1.75         | 85.9            | 1.75         |
| Federal/Other Miscellaneous   | <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>868.0</u>   | <u>17.90</u> | <u>714.4</u>    | <u>14.62</u> | <u>714.4</u>    | <u>14.53</u> |
| <b>Total Funds</b>            | <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>4,848.8</u> | <u>100.0</u> | <u>4,886.9</u>  | <u>100.0</u> | <u>4,917.4</u>  | <u>100.0</u> |
| Formula (Weighted) Enrollment | 560,490        |              | 548,844        |              | 553,016        |              | 550,510        |              | 551,107         |              | 549,157         |              |
| Actual Fall Enrollment        | 480,609        |              | 477,019        |              | 474,227        |              | 473,493        |              | 473,504         |              |                 |              |

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

|                                        | 2003             | 2004             | 2005             | 2006             | 2007             | 2008             | 2009             | 2010             | 2011             | 2012             |
|----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>SPECIAL TAXES:</b>                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Personal Income Tax                    | 2,417,617        | 2,592,270        | 2,782,347        | 2,854,191        | 3,085,933        | 3,359,666        | 3,330,664        | 3,235,929        | 3,461,734        | 3,634,281        |
| Sales/Use Tax                          | 1,704,469        | 1,732,346        | 1,812,300        | 1,881,069        | 1,910,047        | 2,000,246        | 2,327,443        | 2,293,032        | 2,381,395        | 2,505,299        |
| Corporation Income Tax                 | 237,041          | 234,790          | 280,873          | 348,628          | 424,616          | 483,793          | 416,467          | 389,337          | 394,512          | 520,719          |
| Inheritance Tax                        | 88,138           | 80,121           | 78,394           | 73,054           | 76,033           | 78,435           | 75,446           | 67,426           | 66,395           | 77,645           |
| Insurance Premium Tax                  | 142,235          | 138,227          | 130,933          | 121,428          | 105,223          | 111,653          | 90,028           | 88,571           | 97,098           | 101,406          |
| Cigarette & Tobacco Taxes              | 95,543           | 95,106           | 96,162           | 98,684           | 134,099          | 250,704          | 238,801          | 232,073          | 227,305          | 119,432          |
| Beer & Liquor Taxes                    | 13,918           | 14,003           | 14,012           | 14,205           | 14,299           | 14,509           | 14,663           | 14,405           | 14,340           | 14,236           |
| Franchise Tax                          | 35,256           | 38,011           | 35,420           | 35,470           | 33,295           | 37,583           | 33,644           | 31,623           | 36,323           | 41,486           |
| Miscellaneous Taxes                    | 1,088            | 1,079            | 569              | 638              | 957              | 958              | 2,426            | (431)            | 1,046            | 1,085            |
| <b>TOTAL SPECIAL TAXES</b>             | <b>4,735,305</b> | <b>4,925,953</b> | <b>5,231,010</b> | <b>5,427,367</b> | <b>5,784,502</b> | <b>6,337,547</b> | <b>6,529,582</b> | <b>6,351,965</b> | <b>6,680,148</b> | <b>7,015,589</b> |
| Percentage Increase                    | 1.6%             | 4.0%             | 6.2%             | 3.8%             | 6.6%             | 9.6%             | 3.0%             | -2.7%            | 5.2%             | 5.0%             |
| <b>OTHER RECEIPTS</b>                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Institutional Payments                 | 16,173           | 13,684           | 12,709           | 13,007           | 12,940           | 14,946           | 15,441           | 14,824           | 9,963            | 12,984           |
| Liquor Transfers                       | 49,000           | 58,000           | 59,000           | 63,775           | 64,762           | 72,427           | 85,520           | 80,335           | 89,318           | 94,601           |
| Interest                               | 18,070           | 7,559            | 9,687            | 17,477           | 28,698           | 25,294           | 14,575           | 4,029            | 2,990            | 2,449            |
| Fees                                   | 72,132           | 79,869           | 72,321           | 76,245           | 84,720           | 82,064           | 77,734           | 47,825           | 30,133           | 29,129           |
| Judicial Revenue                       | 54,699           | 57,493           | 59,158           | 63,069           | 66,900           | 89,987           | 98,839           | 108,628          | 101,549          | 113,830          |
| Miscellaneous Receipts                 | 41,352           | 55,320           | 65,062           | 49,706           | 35,732           | 36,062           | 39,804           | 37,811           | 38,396           | 37,730           |
| Racing & Gaming Receipts               | 60,000           | 60,000           | 60,000           | 60,000           | 60,000           | 60,000           | 60,000           | 66,000           | 66,000           | 66,000           |
| <b>TOTAL OTHER RECEIPTS</b>            | <b>311,426</b>   | <b>331,925</b>   | <b>337,937</b>   | <b>343,279</b>   | <b>353,752</b>   | <b>380,780</b>   | <b>391,913</b>   | <b>359,452</b>   | <b>338,349</b>   | <b>356,723</b>   |
|                                        | -9.9%            | 6.6%             | 1.8%             | 1.6%             | 3.1%             | 7.6%             | 2.9%             | -8.3%            | -5.9%            | 5.4%             |
| <b>Accruals</b>                        | (50,364)         | 44,219           | (4,589)          | 52,679           | 35,938           | (22,695)         | 16,909           | 13,051           | 15,040           | 61,266           |
| <b>Refunds</b>                         | (647,325)        | (714,974)        | (696,900)        | (586,162)        | (597,890)        | (674,783)        | (803,947)        | (859,129)        | (825,992)        | (820,595)        |
| <b>School Infrastructure Transfer</b>  | -                | -                | -                | -                | -                | -                | (385,517)        | (372,525)        | (394,093)        | (410,596)        |
| <b>Transfers</b>                       | 134,535          | 96,300           | 61,536           | 145,306          | 70,008           | 63,659           | 185,002          | 140,933          | 85,614           | 108,740          |
| <b>TOTAL NET APPROPRIABLE RECEIPTS</b> | <b>4,483,577</b> | <b>4,683,423</b> | <b>4,928,994</b> | <b>5,382,469</b> | <b>5,646,310</b> | <b>6,084,508</b> | <b>5,933,942</b> | <b>5,633,747</b> | <b>5,899,066</b> | <b>6,311,127</b> |
| Percentage Increase                    | -4.2%            | 4.5%             | 5.2%             | 9.2%             | 4.9%             | 7.8%             | -2.5%            | -5.1%            | 4.7%             | 7.0%             |

## State of Iowa

### General Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                       | FY2012<br>Actual     | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-----------------------------------|----------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| SUMMARY                           |                      |                           |                                 |                                     |                                 |                                     |
| ADMINISTRATION AND REGULATION     | 273,507,964          | 288,020,134               | 308,610,912                     | 344,969,859                         | 309,091,010                     | 422,249,957                         |
| AGRICULTURE AND NATURAL RESOURCES | 29,050,192           | 32,117,224                | 32,740,274                      | 32,117,224                          | 33,193,830                      | 32,117,224                          |
| ECONOMIC DEVELOPMENT              | 34,651,136           | 35,722,752                | 36,069,752                      | 62,167,946                          | 36,069,752                      | 62,239,421                          |
| EDUCATION                         | 3,459,399,527        | 3,539,076,676             | 3,622,616,917                   | 3,584,170,500                       | 3,643,519,622                   | 3,648,370,500                       |
| HEALTH AND HUMAN SERVICES         | 1,568,591,725        | 1,668,381,820             | 1,876,745,362                   | 1,826,053,165                       | 1,998,569,926                   | 1,880,996,019                       |
| JUSTICE SYSTEM                    | 457,932,698          | 467,568,436               | 511,048,613                     | 483,785,478                         | 521,027,210                     | 484,305,516                         |
| TRANSPORTATION                    | -                    | -                         | -                               | 5,500,000                           | -                               | 5,500,000                           |
| JUDICIAL BRANCH                   | 156,411,822          | 162,011,822               | 167,699,367                     | 167,699,367                         | 172,843,963                     | 172,843,963                         |
| LEGISLATIVE BRANCH                | 32,908,254           | 34,237,076                | 37,000,000                      | 37,000,000                          | 37,000,000                      | 37,000,000                          |
| TOTAL GENERAL FUND APPROPRIATION  | <u>6,012,453,318</u> | <u>6,227,135,940</u>      | <u>6,592,531,197</u>            | <u>6,543,463,539</u>                | <u>6,751,315,313</u>            | <u>6,745,622,600</u>                |

## State of Iowa

### General Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                         | FY2012<br>Actual  | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-----------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>ADMINISTRATION AND REGULATION</b>                |                   |                           |                                 |                                     |                                 |                                     |
| <b>Department of Administrative Services</b>        |                   |                           |                                 |                                     |                                 |                                     |
| DAS Operations                                      | 4,020,344         | 4,020,344                 | 4,020,322                       | 4,020,322                           | 4,020,322                       | 4,020,322                           |
| Utilities                                           | 2,626,460         | 2,676,460                 | 2,676,460                       | 2,676,460                           | 2,676,460                       | 2,676,460                           |
| Terrace Hill Operations                             | 405,914           | 405,914                   | 405,914                         | 499,025                             | 405,914                         | 499,025                             |
| Distribution Account                                | 3,277,946         | 3,277,946                 | 3,277,946                       | 3,277,946                           | 3,277,946                       | 3,277,946                           |
| Mercy Building Operations                           | 995,535           | 995,535                   | 995,535                         | -                                   | 995,535                         | -                                   |
| Volunteer Emergency Services Provider Death Benefit | 100,000           | -                         | -                               | -                                   | -                               | -                                   |
| Federal Cash Management                             | 9,944             | 356,587                   | 356,587                         | 356,587                             | 356,587                         | 356,587                             |
| Unemployment Compensation                           | 609,923           | 440,371                   | 440,371                         | 440,371                             | 440,371                         | 440,371                             |
| Municipal Fire & Police Retirement                  | 750,000           | -                         | -                               | -                                   | -                               | -                                   |
| <b>Total Department of Administrative Services</b>  | <b>12,796,066</b> | <b>12,173,157</b>         | <b>12,173,135</b>               | <b>11,270,711</b>                   | <b>12,173,135</b>               | <b>11,270,711</b>                   |
| <b>Auditor of State</b>                             |                   |                           |                                 |                                     |                                 |                                     |
| General Office                                      | 905,468           | 905,468                   | 995,968                         | 995,968                             | 1,038,218                       | 1,038,218                           |
| <b>Total Auditor of State</b>                       | <b>905,468</b>    | <b>905,468</b>            | <b>995,968</b>                  | <b>995,968</b>                      | <b>1,038,218</b>                | <b>1,038,218</b>                    |
| <b>Ethics &amp; Campaign Disclosure</b>             |                   |                           |                                 |                                     |                                 |                                     |
| General Office                                      | 475,000           | 490,000                   | 490,000                         | 490,000                             | 490,000                         | 490,000                             |
| <b>Total Ethics and Campaign Disclosure</b>         | <b>475,000</b>    | <b>490,000</b>            | <b>490,000</b>                  | <b>490,000</b>                      | <b>490,000</b>                  | <b>490,000</b>                      |
| <b>Department of Commerce</b>                       |                   |                           |                                 |                                     |                                 |                                     |
| Alcoholic Beverages Operations                      | 1,220,391         | 1,220,391                 | 1,220,391                       | 1,220,391                           | 1,220,391                       | 1,220,391                           |
| Professional Licensing Division                     | 600,353           | 600,353                   | 600,353                         | 600,353                             | 600,353                         | 600,353                             |
| <b>Total Department of Commerce</b>                 | <b>1,820,744</b>  | <b>1,820,744</b>          | <b>1,820,744</b>                | <b>1,820,744</b>                    | <b>1,820,744</b>                | <b>1,820,744</b>                    |
| <b>Executive Council</b>                            |                   |                           |                                 |                                     |                                 |                                     |
| Court Costs                                         | 545,875           | 59,772                    | 59,772                          | 59,772                              | 59,772                          | 59,772                              |
| Public Improvement                                  |                   | 39,848                    | 39,848                          | 39,848                              | 39,848                          | 39,848                              |
| Drainage Assessment                                 | 167,793           | 20,227                    | 20,227                          | 20,227                              | 20,227                          | 20,227                              |
| <b>Total Executive Council</b>                      | <b>713,669</b>    | <b>119,847</b>            | <b>119,847</b>                  | <b>119,847</b>                      | <b>119,847</b>                  | <b>119,847</b>                      |
| <b>Iowa Communications Network</b>                  |                   |                           |                                 |                                     |                                 |                                     |
| Regional Telecommunications Councils                | -                 | 992,913                   | 992,913                         | 992,913                             | 992,913                         | 992,913                             |
| <b>Total Iowa Communications Network</b>            | <b>-</b>          | <b>992,913</b>            | <b>992,913</b>                  | <b>992,913</b>                      | <b>992,913</b>                  | <b>992,913</b>                      |
| <b>Governor's Office</b>                            |                   |                           |                                 |                                     |                                 |                                     |

## State of Iowa

### General Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                        | FY2012<br>Actual  | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|----------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| Governor/Lt. Governor's Office                     | 2,288,025         | 2,194,914                 | 2,194,914                       | 2,101,803                           | 2,194,914                       | 2101803                             |
| Terrace Hill Quarters                              | -                 | 93,111                    | 93,111                          | 93,111                              | 93,111                          | 93,111                              |
| Interstate Extradition                             | -                 | 3,032                     | 3,032                           | 3,032                               | 3,032                           | 3,032                               |
| <b>Total Governor's Office</b>                     | <b>2,288,025</b>  | <b>2,291,057</b>          | <b>2,291,057</b>                | <b>2,197,946</b>                    | <b>2,291,057</b>                | <b>2,197,946</b>                    |
| <b>Gov's Office of Drug Control Policy</b>         |                   |                           |                                 |                                     |                                 |                                     |
| Drug Policy Coordinator                            | 290,000           | 240,000                   | 240,000                         | 240,000                             | 240,000                         | 240,000                             |
| <b>Total Gov's Office of Drug Control Policy</b>   | <b>290,000</b>    | <b>240,000</b>            | <b>240,000</b>                  | <b>240,000</b>                      | <b>240,000</b>                  | <b>240,000</b>                      |
| <b>Department of Human Rights</b>                  |                   |                           |                                 |                                     |                                 |                                     |
| Human Rights Administration                        | 206,103           | 206,103                   | 206,103                         | 206,103                             | 206,103                         | 206,103                             |
| Community Advocacy and Services                    | 1,028,077         | 1,028,077                 | 1,028,077                       | 1,028,077                           | 1,028,077                       | 1,028,077                           |
| Criminal & Juvenile Justice                        | 1,023,892         | 1,100,105                 | 1,100,105                       | 1,100,105                           | 1,100,105                       | 1,100,105                           |
| <b>Total Department of Human Rights</b>            | <b>2,258,072</b>  | <b>2,334,285</b>          | <b>2,334,285</b>                | <b>2,334,285</b>                    | <b>2,334,285</b>                | <b>2,334,285</b>                    |
| <b>Department of Inspections and Appeals</b>       |                   |                           |                                 |                                     |                                 |                                     |
| Child Advocacy Board                               | 2,680,290         | 2,680,290                 | 2,680,590                       | 2,680,590                           | 2,680,590                       | 2,680,590                           |
| Employment Appeal Board                            | 42,215            | 42,215                    | 42,215                          | 42,215                              | 42,215                          | 42,215                              |
| Administration Division                            | 1,527,740         | 248,409                   | 519,403                         | 519,403                             | 519,403                         | 519,403                             |
| Administrative Hearings Division                   | 528,753           | 528,753                   | 678,942                         | 678,942                             | 678,942                         | 678,942                             |
| Investigations Division                            | 1,168,639         | 1,168,639                 | 2,573,089                       | 2,573,089                           | 2,573,089                       | 2,573,089                           |
| Health Facilities Division                         | 3,555,328         | 3,917,666                 | 5,092,033                       | 5,092,033                           | 5,092,033                       | 5,092,033                           |
| Food and Consumer Safety                           | -                 | 1,279,331                 | 1,279,331                       | 1,279,331                           | 1,279,331                       | 1,279,331                           |
| Indigent Defense                                   | 30,680,929        | 29,901,929                | 29,901,929                      | 29,901,929                          | 29,901,929                      | 29,901,929                          |
| Public Defender                                    | 25,083,182        | 25,862,182                | 25,862,182                      | 25,862,182                          | 25,862,182                      | 25,862,182                          |
| <b>Total Department of Inspections and Appeals</b> | <b>65,267,076</b> | <b>65,629,414</b>         | <b>68,629,714</b>               | <b>68,629,714</b>                   | <b>68,629,714</b>               | <b>68,629,714</b>                   |
| <b>Department of Management</b>                    |                   |                           |                                 |                                     |                                 |                                     |
| Operations                                         | 2,393,998         | 2,393,998                 | 2,393,998                       | 2,498,998                           | 2,393,998                       | 2,498,998                           |
| Technology Reinvestment Fund                       | -                 | -                         | 17,500,000                      | 17,500,000                          | 17,500,000                      | 17,500,000                          |
| Special Olympics                                   | 50,000            | 50,000                    | 50,000                          | 50,000                              | 50,000                          | 50,000                              |
| Appeals Board Claims                               | 17,237,894        | 3,586,307                 | 3,586,307                       | 7,086,307                           | 3,586,307                       | 7,086,307                           |
| <b>Total Department of Management</b>              | <b>19,681,892</b> | <b>6,030,305</b>          | <b>23,530,305</b>               | <b>27,135,305</b>                   | <b>23,530,305</b>               | <b>27,135,305</b>                   |
| <b>Public Information Office</b>                   |                   |                           |                                 |                                     |                                 |                                     |
| Operations                                         | -                 | -                         | -                               | 490,000                             | -                               | 490,000                             |
| <b>Total Public Information Office</b>             | <b>-</b>          | <b>-</b>                  | <b>-</b>                        | <b>490,000</b>                      | <b>-</b>                        | <b>490,000</b>                      |

## State of Iowa

### General Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                                | FY2012<br>Actual   | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------------------|--------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>Department of Revenue</b>                               |                    |                           |                                 |                                     |                                 |                                     |
| Operations                                                 | 17,659,484         | 17,659,484                | 17,659,484                      | 17,659,484                          | 17,659,484                      | 17,659,484                          |
| Tobacco Reporting Requirements                             | 18,416             | 18,416                    | 18,416                          | 18,416                              | 18,416                          | 18,416                              |
| Agricultural Land and Family Farm Tax Credits              | 32,395,131         | 39,100,000                | 39,100,000                      | 39,100,000                          | 39,100,000                      | 39,100,000                          |
| Printing Cigarette Stamps                                  | 124,652            | 124,652                   | 124,652                         | 124,652                             | 562,500                         | 562,500                             |
| Homestead Tax Credit Aid                                   | 86,188,387         | 106,983,518               | 106,983,518                     | 138,000,000                         | 106,983,518                     | 139,000,000                         |
| Elderly & Disabled Tax Credit                              | 24,590,473         | 24,957,000                | 24,957,000                      | 27,200,000                          | 24,957,000                      | 28,700,000                          |
| Military Service Tax Credit                                | 2,285,535          | 2,400,000                 | 2,400,000                       | 2,400,000                           | 2,400,000                       | 2,400,000                           |
| Commercial Property Equalization                           | -                  | -                         | -                               | -                                   | -                               | 74,300,000                          |
| <b>Total Department of Revenue</b>                         | <b>163,262,078</b> | <b>191,243,070</b>        | <b>191,243,070</b>              | <b>224,502,552</b>                  | <b>191,680,918</b>              | <b>301,740,400</b>                  |
| <b>Secretary of State</b>                                  |                    |                           |                                 |                                     |                                 |                                     |
| Operations                                                 | 2,895,585          | 2,895,585                 | 2,895,585                       | 2,895,585                           | 2,895,585                       | 2,895,585                           |
| <b>Total Secretary of State</b>                            | <b>2,895,585</b>   | <b>2,895,585</b>          | <b>2,895,585</b>                | <b>2,895,585</b>                    | <b>2,895,585</b>                | <b>2,895,585</b>                    |
| <b>Treasurer of State</b>                                  |                    |                           |                                 |                                     |                                 |                                     |
| General Office                                             | 854,289            | 854,289                   | 854,289                         | 854,289                             | 854,289                         | 854,289                             |
| <b>Total Treasurer of State</b>                            | <b>854,289</b>     | <b>854,289</b>            | <b>854,289</b>                  | <b>854,289</b>                      | <b>854,289</b>                  | <b>854,289</b>                      |
| <b>TOTAL ADMINISTRATION AND REGULATION</b>                 | <b>273,507,964</b> | <b>288,020,134</b>        | <b>308,610,912</b>              | <b>344,969,859</b>                  | <b>309,091,010</b>              | <b>422,249,957</b>                  |
| <b>AGRICULTURE AND NATURAL RESOURCES</b>                   |                    |                           |                                 |                                     |                                 |                                     |
| <b>Department of Agriculture and Land Stewardship</b>      |                    |                           |                                 |                                     |                                 |                                     |
| Administration Division                                    | 16,497,308         | 17,081,328                | 17,704,378                      | 17,081,328                          | 18,157,934                      | 17,081,328                          |
| Milk Inspections                                           | 189,196            | 189,196                   | 189,196                         | 189,196                             | 189,196                         | 189,196                             |
| Local Food and Farm                                        |                    | 75,000                    | 75,000                          | 75,000                              | 75,000                          | 75,000                              |
| Farmers with Disabilities                                  | 97,000             | 130,000                   | 130,000                         | 130,000                             | 130,000                         | 130,000                             |
| Agricultural Education                                     | -                  | 25,000                    | 25,000                          | 25,000                              | 25,000                          | 25,000                              |
| <b>Total Department of Agricultural and Land Stewardsh</b> | <b>16,783,504</b>  | <b>17,500,524</b>         | <b>18,123,574</b>               | <b>17,500,524</b>                   | <b>18,577,130</b>               | <b>17,500,524</b>                   |
| <b>Department of Natural Resources</b>                     |                    |                           |                                 |                                     |                                 |                                     |
| Operations                                                 | 12,266,688         | 12,516,700                | 12,516,700                      | 12,516,700                          | 12,516,700                      | 12,516,700                          |
| Floodplain Management Program                              | -                  | 2,000,000                 | 2,000,000                       | 2,000,000                           | 2,000,000                       | 2,000,000                           |
| Forestry Health Management                                 | -                  | 100,000                   | 100,000                         | 100,000                             | 100,000                         | 100,000                             |
| <b>Total Department of Natural Resources</b>               | <b>12,266,688</b>  | <b>14,616,700</b>         | <b>14,616,700</b>               | <b>14,616,700</b>                   | <b>14,616,700</b>               | <b>14,616,700</b>                   |

## State of Iowa

### General Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                    | FY2012<br>Actual  | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>TOTAL AGRICULTURE AND NATURAL RESOURCES</b> | <b>29,050,192</b> | <b>32,117,224</b>         | <b>32,740,274</b>               | <b>32,117,224</b>                   | <b>33,193,830</b>               | <b>32,117,224</b>                   |
| <b>ECONOMIC DEVELOPMENT</b>                    |                   |                           |                                 |                                     |                                 |                                     |
| <b>Department of Cultural Affairs</b>          |                   |                           |                                 |                                     |                                 |                                     |
| Battleship Iowa                                | -                 | -                         | -                               | -                                   | -                               | -                                   |
| Iowa Arts Council                              | 933,764           | 1,133,764                 | 1,133,764                       | 1,133,764                           | 1,133,764                       | 1,133,764                           |
| Cultural Grants                                | 172,090           | 172,090                   | 172,090                         | 172,090                             | 172,090                         | 172,090                             |
| State Historic Society                         | 2,767,701         | 2,767,701                 | 3,267,701                       | 3,267,701                           | 3,267,701                       | 3,267,701                           |
| Archiving Former Governor's Papers             | 65,933            | 65,933                    | 65,933                          | 65,933                              | 65,933                          | 65,933                              |
| Great Places                                   | 150,000           | 150,000                   | 150,000                         | 150,000                             | 150,000                         | 150,000                             |
| Administration                                 | 171,813           | 171,813                   | 171,813                         | 371,813                             | 171,813                         | 371,813                             |
| Historic Sites                                 | 426,398           | 426,398                   | 426,398                         | 426,398                             | 426,398                         | 426,398                             |
| Records Center Rent                            | 227,243           | 227,243                   | 227,243                         | 227,243                             | 227,243                         | 227,243                             |
| Battle Flags                                   | 60,000            | 60,000                    | 60,000                          | 60,000                              | 60,000                          | 60,000                              |
| Vicksburg National Military Park               | 320,000           | -                         | -                               | -                                   | -                               | -                                   |
| County Endowment Funding - DCA Grants          | 416,702           | 416,702                   | 416,702                         | 416,702                             | 416,702                         | 416,702                             |
| <b>Total Department of Cultural Affairs</b>    | <b>5,711,644</b>  | <b>5,591,644</b>          | <b>6,091,644</b>                | <b>6,291,644</b>                    | <b>6,091,644</b>                | <b>6,291,644</b>                    |
| <b>Economic Development Authority</b>          |                   |                           |                                 |                                     |                                 |                                     |
| Administration                                 | -                 | -                         | -                               | -                                   | -                               | -                                   |
| World Food Prize                               | 500,000           | 750,000                   | 750,000                         | 1,000,000                           | 750,000                         | 1,000,000                           |
| Economic Development                           | 9,783,424         | 9,783,424                 | 9,783,424                       | 16,268,118                          | 9,783,424                       | 16,268,118                          |
| ICVS - Promise                                 | 178,133           | 178,133                   | 178,133                         | 178,133                             | 178,133                         | 178,133                             |
| High Quality Jobs Program                      | -                 | -                         | -                               | 19,000,000                          | -                               | 19,000,000                          |
| Tourism Marketing Adjusted Gross Receipts      | 810,306           | 810,306                   | 810,306                         | 810,306                             | 810,306                         | 810,306                             |
| <b>Total Economic Development Authority</b>    | <b>11,271,863</b> | <b>11,521,863</b>         | <b>11,521,863</b>               | <b>37,256,557</b>                   | <b>11,521,863</b>               | <b>37,256,557</b>                   |
| <b>Iowa Finance Authority</b>                  |                   |                           |                                 |                                     |                                 |                                     |
| SLT Rent Subsidy                               | 658,000           | 658,000                   | 658,000                         | 658,000                             | 658,000                         | 658,000                             |
| Hills and Dales                                | 100,000           | -                         | -                               | -                                   | -                               | -                                   |
| <b>Total Iowa Finance Authority</b>            | <b>758,000</b>    | <b>658,000</b>            | <b>658,000</b>                  | <b>658,000</b>                      | <b>658,000</b>                  | <b>658,000</b>                      |
| <b>Iowa Workforce Development</b>              |                   |                           |                                 |                                     |                                 |                                     |
| IWD Workers Comp Operations (GF)               | 2,949,044         | 3,262,044                 | 3,109,044                       | 3,109,044                           | 3,109,044                       | 3,109,044                           |
| IWD General Fund - Operations                  | 3,495,440         | 3,495,440                 | 3,495,440                       | 3,495,440                           | 3,495,440                       | 3,495,440                           |
| AMOS                                           | -                 | -                         | -                               | 100,000                             | -                               | 100,000                             |



## State of Iowa

### General Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                    | FY2012<br>Actual  | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| Workforce Developmet Field Offices             | 8,671,352         | 9,179,413                 | 9,179,413                       | 9,179,413                           | 9,179,413                       | 9,179,413                           |
| Offender Reentry Program                       | 284,464           | 284,464                   | 284,464                         | 284,464                             | 284,464                         | 284,464                             |
| Employee Misclassification                     | 451,458           | 451,458                   | 451,458                         | 451,458                             | 451,458                         | 451,458                             |
| <b>Total Iowa Workforce Development</b>        | <b>15,851,758</b> | <b>16,672,819</b>         | <b>16,519,819</b>               | <b>16,619,819</b>                   | <b>16,519,819</b>               | <b>16,619,819</b>                   |
| <b>Public Employment Relations Board</b>       |                   |                           |                                 |                                     |                                 |                                     |
| General Office                                 | 1,057,871         | 1,278,426                 | 1,278,426                       | 1,341,926                           | 1,278,426                       | 1,413,401                           |
| <b>Total Public Employment Relations Board</b> | <b>1,057,871</b>  | <b>1,278,426</b>          | <b>1,278,426</b>                | <b>1,341,926</b>                    | <b>1,278,426</b>                | <b>1,413,401</b>                    |
| <b>TOTAL ECONOMIC DEVELOPMENT</b>              | <b>34,651,136</b> | <b>35,722,752</b>         | <b>36,069,752</b>               | <b>62,167,946</b>                   | <b>36,069,752</b>               | <b>62,239,421</b>                   |

#### EDUCATION

##### Department of the Blind

|                                      |                  |                  |                  |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Operations                           | 1,691,815        | 1,691,815        | 1,691,815        | 1,891,815        | 1,691,815        | 1,891,815        |
| Newservice for the Blind             | 50,000           | 50,000           | 50,000           | 50,000           | 50,000           | 50,000           |
| <b>Total Department of the Blind</b> | <b>1,741,815</b> | <b>1,741,815</b> | <b>1,741,815</b> | <b>1,941,815</b> | <b>1,741,815</b> | <b>1,941,815</b> |

##### College Aid Commission

|                                                  |                   |                   |                   |                   |                   |                   |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General Office                                   | 232,943           | 232,943           | 232,943           | 232,943           | 232,943           | 232,943           |
| National Guard Loan Program                      | 4,486,233         | 4,800,233         | 4,800,233         | 5,100,233         | 4,800,233         | 5,100,233         |
| Skilled Workforce Shortage Tuition Grant Program | -                 | 5,000,000         | 5,000,000         | 5,000,000         | 5,000,000         | 5,000,000         |
| Nurse and Nuse Educator Loan Forgiveness         | 80,852            | 80,852            | 80,852            | 80,852            | 80,852            | 80,852            |
| Iowa Grants                                      | 791,177           | 791,177           | 791,177           | 791,177           | 791,177           | 791,177           |
| All Iowa Opportunity Assistance Program          | 2,240,854         | 2,240,854         | 2,240,854         | 2,240,854         | 2,240,854         | 2,240,854         |
| Cosmetology/Barber Grants                        | 36,938            | 36,938            | 36,938            | 36,938            | 36,938            | 36,938            |
| All Iowa Opportunity Foster Care                 | 554,057           | 554,057           | 554,057           | 554,057           | 554,057           | 554,057           |
| DSM University Programs                          | 325,973           | 325,973           | 325,973           | 325,973           | 325,973           | 325,973           |
| Forgivable Loans/Teachers                        | 392,452           | 392,452           | 392,452           | 467,452           | 392,452           | 467,452           |
| DMU Forgivable Loan Program                      | -                 | -                 | -                 | 2,000,000         | -                 | 2,000,000         |
| Medical Residency                                | -                 | -                 | -                 | 2,000,000         | -                 | 2,000,000         |
| Tuition Grant Program - Not-for-Profit           | 43,513,448        | 45,513,448        | 45,513,448        | 47,513,448        | 45,513,448        | 47,513,448        |
| Voc. Tech Grants                                 | 2,250,185         | 2,250,185         | 2,250,185         | 2,250,185         | 2,250,185         | 2,250,185         |
| Tuition Grant Program - For-Profit               | 4,000,000         | 2,500,000         | 2,500,000         | 2,500,000         | 2,500,000         | 2,500,000         |
| <b>Total College Aid Commisssion</b>             | <b>58,905,112</b> | <b>64,719,112</b> | <b>64,719,112</b> | <b>71,094,112</b> | <b>64,719,112</b> | <b>71,094,112</b> |

##### Department of Education

## State of Iowa

### General Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                               | FY2012<br>Actual     | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-------------------------------------------|----------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| Community College Salaries                | 500,000              | 500,000                   | 500,000                         | 500,000                             | 500,000                         | 500,000                             |
| Administration                            | 5,913,812            | 5,913,812                 | 5,913,812                       | 6,413,812                           | 5,913,812                       | 6,413,812                           |
| Voc Ed Salaries & Support                 | 449,276              | 598,197                   | 598,197                         | 598,197                             | 598,197                         | 598,197                             |
| School Food Service                       | 2,176,797            | 2,176,797                 | 2,176,797                       | 2,176,797                           | 2,176,797                       | 2,176,797                           |
| Textbook-Nonpublic                        | 560,214              | 560,214                   | 560,214                         | 560,214                             | 560,214                         | 560,214                             |
| Voc Ed Secondary                          | 2,630,134            | 2,630,134                 | 2,630,134                       | 2,630,134                           | 2,630,134                       | 2,630,134                           |
| Community Colleges                        | 163,774,647          | 177,274,647               | 177,274,647                     | 187,274,647                         | 177,274,647                     | 187,274,647                         |
| Family Support and Parent Education       | 12,364,434           | 12,364,434                | 12,364,434                      | 12,364,434                          | 12,364,434                      | 12,364,434                          |
| Student Achievement/Teacher Quality       | 4,785,000            | 4,785,000                 | 4,785,000                       | 4,785,000                           | 4,785,000                       | 4,785,000                           |
| Model Core Curriculum                     | 1,000,000            | 1,000,000                 | 1,000,000                       | 1,000,000                           | 1,000,000                       | 1,000,000                           |
| IJAG                                      | 40,000               | 540,000                   | 540,000                         | 540,000                             | 540,000                         | 540,000                             |
| State Library                             | 1,209,619            | 2,215,063                 | 2,215,063                       | 2,715,063                           | 2,215,063                       | 2,715,063                           |
| Library Service Areas                     | 1,005,444            | -                         | -                               | -                                   | -                               | -                                   |
| Enrich Iowa Libraries                     | 1,674,227            | 2,174,228                 | 2,174,228                       | 2,174,228                           | 2,174,228                       | 2,174,228                           |
| State Support for Special Ed Birth to 3   | 1,721,400            | 1,721,400                 | 1,721,400                       | 1,721,400                           | 1,721,400                       | 1,721,400                           |
| Preschool Tuition Assistance              | 5,428,877            | 5,428,877                 | 5,428,877                       | 5,428,877                           | 5,428,877                       | 5,428,877                           |
| Midwest Higher Ed Consortium              | 100,000              | 100,000                   | 100,000                         | 100,000                             | 100,000                         | 100,000                             |
| Community Coll Workforce Training/Eco Dev | 5,000,000            | 8,000,000                 | 8,000,000                       | 8,000,000                           | 8,000,000                       | 8,000,000                           |
| Gap Tuition Assistance Fund               | -                    | 2,000,000                 | 2,000,000                       | 2,000,000                           | 2,000,000                       | 2,000,000                           |
| Iowa Reading Research Center              | -                    | 2,000,000                 | 2,000,000                       | 2,000,000                           | 2,000,000                       | 2,000,000                           |
| Early Childhood-School Ready              | 5,386,113            | 5,386,113                 | 5,386,113                       | 5,386,113                           | 5,386,113                       | 5,386,113                           |
| Education Reform                          | -                    | -                         | -                               | 14,000,000                          | -                               | 72,000,000                          |
| Child Development                         | 10,728,891           | 10,728,891                | 10,728,891                      | 10,728,891                          | 10,728,891                      | 10,728,891                          |
| Sac and Fox Education                     | 100,000              | 100,000                   | 100,000                         | 100,000                             | 100,000                         | 100,000                             |
| School Foundation Aid                     | 2,623,826,586        | 2,653,718,726             | 2,660,014,108                   | 2,635,218,726                       | 2,660,014,108                   | 2,637,518,726                       |
| Transportation-NonPublic                  | 7,060,931            | 7,060,931                 | 7,060,931                       | 8,560,931                           | 7,060,931                       | 8,560,931                           |
| Vocational Rehabilitation                 | 4,963,168            | 4,963,168                 | 5,334,251                       | 5,113,168                           | 6,224,657                       | 5,263,168                           |
| Independent Living                        | 39,128               | 39,128                    | 39,128                          | 39,128                              | 39,128                          | 39,128                              |
| Entrepreneurs w/Disabilities              | 145,535              | 145,535                   | 145,535                         | 145,535                             | 145,535                         | 145,535                             |
| Independent Living Center Grant           | 40,294               | 40,294                    | 40,294                          | 40,294                              | 40,294                          | 40,294                              |
| Regional Telecommunications Coun          | 992,913              | -                         | -                               | -                                   | -                               | -                                   |
| IPTV                                      | 6,654,021            | 6,969,021                 | 6,969,021                       | 7,443,096                           | 6,969,021                       | 7,443,096                           |
| <b>Total Department of Education</b>      | <b>2,870,271,461</b> | <b>2,921,134,610</b>      | <b>2,927,801,075</b>            | <b>2,929,758,685</b>                | <b>2,928,691,481</b>            | <b>2,990,208,685</b>                |
| <b>Board of Regents</b>                   |                      |                           |                                 |                                     |                                 |                                     |
| SUI-General University                    | 209,737,311          | 216,414,572               | 222,041,351                     | 222,041,351                         | 227,814,426                     | 222,041,351                         |
| SUI Entrepreneurship and Economic Growth  | -                    | -                         | 7,000,000                       | 2,000,000                           | 7,000,000                       | 2,000,000                           |
| SUI Statewide Cancer Registry             | 149,051              | 149,051                   | 149,051                         | 149,051                             | 152,926                         | 149,051                             |

## State of Iowa

### General Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                | FY2012<br>Actual   | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|--------------------------------------------|--------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| Iowa Birth Defects Registry                | 38,288             | 38,288                    | 38,288                          | 38,288                              | 39,283                          | 38,288                              |
| SUI - Iowa Nonprofit Resource Center       | 162,539            | 162,539                   | 162,539                         | 162,539                             | 166,765                         | 162,539                             |
| Oakdale Campus                             | 2,186,558          | 2,186,558                 | 2,404,807                       | 2,186,558                           | 2,467,332                       | 2,186,558                           |
| University Hygienic Lab                    | 3,536,716          | 3,536,716                 | 4,401,915                       | 3,536,716                           | 4,516,365                       | 3,536,716                           |
| Family Practice Program                    | 1,788,265          | 1,788,265                 | 1,788,265                       | 1,788,265                           | 1,834,760                       | 1,788,265                           |
| SCHS Hemophilia, Cancer                    | 659,456            | 659,456                   | 659,456                         | 659,456                             | 676,602                         | 659,456                             |
| SUI - Iowa Flood Center                    | -                  | 1,500,000                 | 1,500,000                       | 1,500,000                           | 1,539,000                       | 1,500,000                           |
| SUI - Substance Abuse Consortium           | 55,529             | 55,529                    | 55,529                          | 55,529                              | 56,973                          | 55,529                              |
| Primary Health Care                        | 648,930            | 648,930                   | 648,930                         | 648,930                             | 665,802                         | 648,930                             |
| Iowa Online Advance Academy                | 481,849            | 481,849                   | 481,849                         | 481,849                             | 494,377                         | 481,849                             |
| ISU-General University                     | 164,345,198        | 169,577,342               | 173,986,353                     | 173,986,353                         | 178,509,998                     | 173,986,353                         |
| ISU-Veterinary Diagnostic Laboratory       | 3,237,636          | 3,237,636                 | 4,000,000                       | 3,237,636                           | 4,104,000                       | 3,237,636                           |
| ISU Ag Experiment Station                  | 28,111,877         | 28,111,877                | 28,842,786                      | 28,111,877                          | 29,592,698                      | 28,111,877                          |
| ISU Cooperative Extension                  | 17,936,722         | 17,936,722                | 18,403,077                      | 17,936,722                          | 18,881,557                      | 17,936,722                          |
| ISU Leading the BioEconomy                 | -                  | -                         | 7,500,000                       | 3,750,000                           | 7,500,000                       | 7,500,000                           |
| ISU Leopold Center                         | 397,417            | 397,417                   | 407,750                         | 397,417                             | 418,352                         | 397,417                             |
| UNI-General University                     | 74,734,586         | 81,113,859                | 87,222,819                      | 87,222,819                          | 93,490,612                      | 87,222,819                          |
| UNI-Science, Technology, Engineering, Math | 1,734,656          | 4,700,000                 | 4,700,000                       | 4,700,000                           | 4,822,200                       | 4,700,000                           |
| UNI-Real Estate Education Program          | 125,302            | 125,302                   | 128,560                         | 125,302                             | 131,903                         | 125,302                             |
| Recycling & Reuse Center                   | 175,256            | 175,256                   | 179,813                         | 175,256                             | 184,488                         | 175,256                             |
| Iowa School for the Deaf                   | 8,679,964          | 8,853,563                 | 9,119,170                       | 8,853,563                           | 9,392,745                       | 8,853,563                           |
| Licensed Classrooms                        | 82,049             | 82,049                    | 84,510                          | 82,049                              | 87,045                          | 82,049                              |
| SUI Economic Development                   | 209,279            | 209,279                   | 214,720                         | 209,279                             | 220,303                         | 209,279                             |
| BOR Innovation Fund                        | -                  | -                         | 3,000,000                       | 3,000,000                           | 3,078,000                       | 3,000,000                           |
| Regents Board Office                       | 1,065,005          | 1,065,005                 | 1,092,695                       | 1,065,005                           | 1,121,105                       | 1,065,005                           |
| IBS Iowa Braille and Sight Saving School   | 3,618,931          | 3,691,310                 | 3,802,049                       | 3,691,310                           | 3,916,110                       | 3,691,310                           |
| BOR Student Financial Aid                  | -                  | -                         | 39,500,000                      | 5,000,000                           | 40,527,000                      | 5,000,000                           |
| Tri State Graduate Program                 | 66,601             | 66,601                    | 68,333                          | 66,601                              | 70,110                          | 66,601                              |
| Tuition and Transportation                 | 11,763             | 11,763                    | 12,116                          | 11,763                              | 12,479                          | 11,763                              |
| Public Radio Operations                    | 391,568            | 391,568                   | 407,231                         | 391,568                             | 417,819                         | 391,568                             |
| Southwest Iowa Resource Center             | 87,471             | 87,471                    | 187,485                         | 182,734                             | 192,360                         | 182,734                             |
| Quad Cities Graduate Center                | 129,776            | 129,776                   | 35,410                          | 34,513                              | 36,331                          | 34,513                              |
| Biocatalysis                               | 723,727            | 723,727                   | 723,727                         | 723,727                             | 742,544                         | 723,727                             |
| ISU Economic Development                   | 2,424,302          | 2,424,302                 | 2,487,334                       | 2,424,302                           | 2,552,005                       | 2,424,302                           |
| UNI Economic Development                   | 574,716            | 574,716                   | 739,659                         | 574,716                             | 758,890                         | 574,716                             |
| Livestock Disease Research                 | 172,845            | 172,845                   | 177,338                         | 172,844                             | 181,949                         | 172,844                             |
| <b>Total Board of Regents</b>              | <b>528,481,139</b> | <b>551,481,139</b>        | <b>628,354,915</b>              | <b>581,375,888</b>                  | <b>648,367,214</b>              | <b>585,125,888</b>                  |

# State of Iowa

## General Fund Appropriations

### FY14-FY15 Governor's Recommendations

| DESCRIPTION                              | FY2012<br>Actual     | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------|----------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>TOTAL EDUCATION</b>                   | <b>3,459,399,527</b> | <b>3,539,076,676</b>      | <b>3,622,616,917</b>            | <b>3,584,170,500</b>                | <b>3,643,519,622</b>            | <b>3,648,370,506</b>                |
| <b>HEALTH &amp; HUMAN SERVICES</b>       |                      |                           |                                 |                                     |                                 |                                     |
| <b>Department on Aging</b>               |                      |                           |                                 |                                     |                                 |                                     |
| Operations                               | 10,302,577           | 10,342,086                | 10,342,086                      | 10,342,086                          | 10,342,086                      | 10,342,086                          |
| <b>Total Department on Aging</b>         | <b>10,302,577</b>    | <b>10,342,086</b>         | <b>10,342,086</b>               | <b>10,342,086</b>                   | <b>10,342,086</b>               | <b>10,342,086</b>                   |
| <b>Department of Public Health</b>       |                      |                           |                                 |                                     |                                 |                                     |
| Addictive Disorders                      | 23,503,190           | 23,863,690                | 23,913,690                      | 23,863,690                          | 23,913,690                      | 23,863,690                          |
| Healthy Children and Families            | 2,594,270            | 2,603,559                 | 2,653,559                       | 2,653,559                           | 2,653,559                       | 2,653,559                           |
| Chronic Conditions                       | 3,361,656            | 3,905,429                 | 4,120,692                       | 4,120,692                           | 4,120,692                       | 4,120,692                           |
| Community Capacity                       | 4,235,166            | 4,869,980                 | 4,894,980                       | 4,894,980                           | 4,894,980                       | 4,894,980                           |
| Healthy Aging                            | 7,297,142            | 7,297,142                 | 7,297,142                       | 7,297,142                           | 7,297,142                       | 7,297,142                           |
| Environmental Hazards                    | 813,777              | 803,870                   | 803,870                         | 803,870                             | 803,870                         | 803,870                             |
| Infectious Diseases                      | 1,345,847            | 1,335,155                 | 1,335,155                       | 1,335,155                           | 1,335,155                       | 1,335,155                           |
| Public Protection                        | 2,776,232            | 2,779,127                 | 3,267,127                       | 3,175,127                           | 3,239,127                       | 3,147,127                           |
| Resource Management                      | 819,554              | 804,054                   | 2,204,054                       | 804,054                             | 2,204,054                       | 804,054                             |
| Vision Screening                         | 100,000              | -                         | -                               | -                                   | -                               | -                                   |
| Youth Suicide Prevention                 | -                    | 50,000                    | -                               | -                                   | -                               | -                                   |
| Birth Defects Registry                   | 171,121              | 232,500                   | 232,500                         | 232,500                             | 232,500                         | 232,500                             |
| <b>Total Department of Public Health</b> | <b>47,017,955</b>    | <b>48,544,506</b>         | <b>50,722,769</b>               | <b>49,180,769</b>                   | <b>50,694,769</b>               | <b>49,152,769</b>                   |
| <b>Department of Human Services</b>      |                      |                           |                                 |                                     |                                 |                                     |
| General Administration                   | 14,596,745           | 16,100,685                | 16,611,455                      | 15,672,744                          | 16,772,001                      | 15,672,744                          |
| Commission of Inquiry                    | 1,394                | 1,394                     | 1,394                           | 1,394                               | 1,394                           | 1,394                               |
| Non-Res Transfer of Mentally Ill         | 67                   | 67                        | 67                              | 67                                  | 67                              | 67                                  |
| Non-Res. Commitment                      | 142,802              | 142,802                   | 142,802                         | 142,802                             | 142,802                         | 142,802                             |
| Field Operations                         | 54,789,921           | 61,636,313                | 64,816,883                      | 63,409,538                          | 66,255,711                      | 63,409,538                          |
| Child Support Recoveries                 | 13,119,255           | 13,149,541                | 14,173,770                      | 14,173,770                          | 14,869,919                      | 14,173,770                          |
| Toledo Juvenile Home                     | 8,258,251            | 8,297,765                 | 8,859,355                       | 8,859,355                           | 8,902,528                       | 8,859,355                           |
| Eldora                                   | 10,638,677           | 10,680,143                | 11,256,969                      | 11,256,969                          | 11,315,487                      | 11,256,969                          |
| Sexual Predator Civil Commit.            | 7,550,727            | 8,899,686                 | 11,142,979                      | 9,416,969                           | 12,018,289                      | 9,416,969                           |
| Cherokee                                 | 5,877,308            | 5,535,738                 | 5,954,464                       | 5,954,464                           | 5,954,464                       | 5,954,464                           |
| Clarinda                                 | 6,411,734            | 6,442,688                 | 6,751,868                       | 6,751,868                           | 6,751,868                       | 6,751,868                           |
| Independence                             | 10,275,685           | 9,738,520                 | 10,318,778                      | 10,318,778                          | 10,333,644                      | 10,318,778                          |
| Mt. Pleasant                             | 944,323              | 885,459                   | 1,366,686                       | 1,366,686                           | 1,366,686                       | 1,366,686                           |

## State of Iowa

### General Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                  | FY2012<br>Actual     | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|----------------------------------------------|----------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| Glenwood                                     | 18,507,801           | 18,866,116                | 20,958,331                      | 20,046,519                          | 23,591,544                      | 20,046,519                          |
| Woodward                                     | 12,785,658           | 13,033,115                | 15,453,151                      | 13,809,566                          | 17,968,066                      | 13,809,566                          |
| Family Investment Program                    | 50,171,027           | 48,397,214                | 47,897,214                      | 47,897,214                          | 47,897,214                      | 47,897,214                          |
| State Supplementary Assistance               | 16,850,747           | 15,450,747                | 16,512,174                      | 16,512,174                          | 16,858,772                      | 16,512,174                          |
| Medical Assistance                           | 903,493,421          | 914,993,421               | 1,032,470,780                   | 1,024,388,866                       | 1,090,362,207                   | 1,058,804,452                       |
| State Children's Health Insurance            | 32,806,102           | 36,806,102                | 43,877,719                      | 36,806,102                          | 49,143,665                      | 36,806,102                          |
| Medical Contracts                            | -                    | 5,791,994                 | 15,761,250                      | 9,562,544                           | 19,208,123                      | 14,862,544                          |
| Mental Health Growth                         | 54,697,893           | 74,697,893                | -                               | -                                   | -                               | -                                   |
| MH/MR/DD/BI Community Services               | 14,211,100           | 14,211,100                | -                               | -                                   | -                               | -                                   |
| Family Support Subsidy                       | 1,167,998            | 1,096,784                 | 1,092,955                       | 994,955                             | 1,063,953                       | 994,955                             |
| Connors Training                             | 33,622               | 33,622                    | 33,622                          | 33,622                              | 33,622                          | 33,622                              |
| Mental Health Redesign                       | -                    | 40,000,000                | 259,201,434                     | 255,459,813                         | 278,654,511                     | 266,459,813                         |
| Volunteers                                   | 84,660               | 84,660                    | 84,660                          | 84,660                              | 84,660                          | 84,660                              |
| Child Care Services                          | 53,237,662           | 62,264,342                | 67,195,101                      | 61,222,955                          | 70,909,280                      | 65,478,223                          |
| MI/MR/DD State Cases                         | 12,169,482           | 11,150,820                | -                               | -                                   | -                               | -                                   |
| Adoption Subsidy                             | 33,266,591           | 36,788,576                | 39,157,985                      | 39,156,832                          | 39,618,672                      | 39,156,832                          |
| Child and Family Services                    | 82,830,163           | 81,231,561                | 81,738,194                      | 81,274,946                          | 81,839,519                      | 81,274,946                          |
| MH Property Tax Replacement Program          | 81,199,911           | 81,199,911                | -                               | -                                   | -                               | -                                   |
| Child Abuse Prevention                       | 197,067              | 232,500                   | 232,500                         | 232,500                             | 232,500                         | 232,500                             |
| Non-Medicaid Cost Increases                  | -                    | -                         | 1,960,000                       | -                                   | 24,725,000                      | -                                   |
| IowaCare Program                             | -                    | -                         | 8,934,329                       | -                                   | 8,934,329                       | -                                   |
| <b>Total Department of Human Services</b>    | <b>1,500,317,794</b> | <b>1,597,841,279</b>      | <b>1,803,958,869</b>            | <b>1,754,808,672</b>                | <b>1,925,810,497</b>            | <b>1,809,779,526</b>                |
| <b>Department of Veteran's Affairs</b>       |                      |                           |                                 |                                     |                                 |                                     |
| Veteran's Affairs Commission                 | 998,832              | 1,025,819                 | 1,093,508                       | 1,093,508                           | 1,094,444                       | 1,093,508                           |
| Educational Assistance-Veterans Children     | 12,416               | 12,416                    | 12,416                          | 12,416                              | 12,416                          | 12,416                              |
| Veterans Homeownership Program               | -                    | 1,600,000                 | 1,600,000                       | 1,600,000                           | 1,600,000                       | 1,600,000                           |
| Veterans County Grants                       | 990,000              | 990,000                   | 990,000                         | 990,000                             | 990,000                         | 990,000                             |
| Iowa Veterans Home                           | 8,952,151            | 8,025,714                 | 8,025,714                       | 8,025,714                           | 8,025,714                       | 8,025,714                           |
| <b>Total Department of Veteran's Affairs</b> | <b>10,953,399</b>    | <b>11,653,949</b>         | <b>11,721,638</b>               | <b>11,721,638</b>                   | <b>11,722,574</b>               | <b>11,721,638</b>                   |
| <b>TOTAL HUMAN SERVICES</b>                  | <b>1,568,591,725</b> | <b>1,668,381,820</b>      | <b>1,876,745,362</b>            | <b>1,826,053,165</b>                | <b>1,998,569,926</b>            | <b>1,880,996,019</b>                |
| <b>JUSTICE SYSTEM</b>                        |                      |                           |                                 |                                     |                                 |                                     |
| <b>Attorney General</b>                      |                      |                           |                                 |                                     |                                 |                                     |
| General Office                               | 7,792,930            | 7,792,930                 | 8,142,930                       | 7,967,930                           | 8,142,930                       | 8,142,930                           |

## State of Iowa

### General Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                               | FY2012<br>Actual   | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-------------------------------------------|--------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| Victim Assistance Grants                  | 2,876,400          | 2,876,400                 | 2,876,400                       | 2,876,400                           | 2,876,400                       | 2,876,400                           |
| Legal Services Poverty Grants             | 1,814,831          | 1,814,831                 | 2,400,000                       | 2,107,416                           | 2,400,000                       | 2,400,000                           |
| <b>Total Attorney General</b>             | <b>12,484,161</b>  | <b>12,484,161</b>         | <b>13,419,330</b>               | <b>12,951,746</b>                   | <b>13,419,330</b>               | <b>13,419,330</b>                   |
| <b>Iowa Civil Rights Commission</b>       |                    |                           |                                 |                                     |                                 |                                     |
| Operations                                | 1,297,069          | 1,297,069                 | 1,297,069                       | 1,297,069                           | 1,297,069                       | 1,297,069                           |
| <b>Total Iowa Civil Rights Commission</b> | <b>1,297,069</b>   | <b>1,297,069</b>          | <b>1,297,069</b>                | <b>1,297,069</b>                    | <b>1,297,069</b>                | <b>1,297,069</b>                    |
| <b>Department of Corrections</b>          |                    |                           |                                 |                                     |                                 |                                     |
| CBC District 1                            | 12,658,089         | 12,958,763                | 15,352,689                      | 13,646,172                          | 16,130,201                      | 13,646,172                          |
| CBC District 2                            | 10,467,800         | 10,870,425                | 11,648,989                      | 10,870,425                          | 11,934,734                      | 10,870,425                          |
| CBC District 3                            | 5,952,381          | 6,238,455                 | 7,305,080                       | 6,885,470                           | 7,305,080                       | 6,885,470                           |
| CBC District 4                            | 5,416,853          | 5,495,309                 | 5,611,317                       | 5,495,309                           | 5,668,466                       | 5,495,309                           |
| CBC District 5                            | 18,897,467         | 19,375,428                | 21,097,894                      | 19,375,428                          | 21,840,831                      | 19,375,428                          |
| CBC District 6                            | 13,712,506         | 14,095,408                | 15,623,738                      | 14,095,408                          | 16,164,358                      | 14,095,408                          |
| CBC District 7                            | 6,716,588          | 6,895,634                 | 7,858,872                       | 7,363,514                           | 8,109,876                       | 7,363,514                           |
| CBC District 8                            | 7,372,419          | 7,518,935                 | 8,767,825                       | 7,869,317                           | 8,969,604                       | 7,819,317                           |
| Central Office                            | 5,181,582          | 5,081,582                 | 5,966,893                       | 5,081,582                           | 6,319,215                       | 5,081,582                           |
| Corrections Offender Network              | 424,364            | 424,364                   | 424,364                         | 2,000,000                           | 424,364                         | 2,000,000                           |
| County Confinement                        | 1,075,092          | 1,075,092                 | 1,075,092                       | 1,075,092                           | 1,075,092                       | 1,075,092                           |
| Federal Prisoners/Contractual             | 484,411            | 484,411                   | 484,411                         | 484,411                             | 484,411                         | 484,411                             |
| Corrections Education                     | 2,308,109          | 2,358,109                 | 3,108,109                       | 2,358,109                           | 3,858,109                       | 2,358,109                           |
| Hepatitis Treatment and Education         | 167,881            | 167,881                   | 167,881                         | 167,881                             | 167,881                         | 167,881                             |
| DOC Substance Abuse/Mental Health         | 22,319             | 22,319                    | 22,319                          | 22,319                              | 22,319                          | 22,319                              |
| State Cases                               | -                  | 59,733                    | 59,733                          | 59,733                              | 59,733                          | 59,733                              |
| Ft. Madison                               | 42,292,031         | 42,686,899                | 51,954,137                      | 43,107,133                          | 54,428,274                      | 42,607,133                          |
| Anamosa                                   | 32,168,148         | 32,920,521                | 33,890,439                      | 31,277,482                          | 33,890,439                      | 31,277,482                          |
| Oakdale                                   | 56,589,899         | 57,950,613                | 58,613,673                      | 58,550,123                          | 59,050,256                      | 58,550,123                          |
| Newton                                    | 26,601,701         | 27,127,290                | 27,412,000                      | 27,127,290                          | 27,127,290                      | 27,127,290                          |
| Mt. Pleasant                              | 26,321,902         | 26,751,707                | 27,372,902                      | 24,811,427                          | 27,372,902                      | 24,811,427                          |
| Rockwell City                             | 9,403,464          | 9,671,148                 | 9,836,698                       | 9,671,148                           | 9,944,450                       | 9,671,148                           |
| Clarinda                                  | 24,826,905         | 25,241,616                | 26,896,230                      | 25,241,616                          | 26,896,230                      | 25,241,616                          |
| Mitchellville                             | 15,832,339         | 16,341,725                | 26,894,002                      | 21,604,035                          | 29,368,779                      | 21,819,539                          |
| Ft Dodge                                  | 29,259,196         | 29,865,232                | 30,220,808                      | 29,865,232                          | 30,448,686                      | 29,865,232                          |
| <b>Total Department of Corrections</b>    | <b>354,153,446</b> | <b>361,678,599</b>        | <b>397,666,095</b>              | <b>368,105,656</b>                  | <b>407,644,692</b>              | <b>367,771,160</b>                  |
| <b>Law Enforcement Academy</b>            |                    |                           |                                 |                                     |                                 |                                     |
| Operations                                | 868,698            | 968,698                   | 994,698                         | 1,001,698                           | 994,698                         | 1,001,698                           |

## State of Iowa

### General Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                         | FY2012<br>Actual | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-----------------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>Total Law Enforcement Academy</b>                | 868,698          | 968,698                   | 994,698                         | 1,001,698                           | 994,698                         | 1,001,698                           |
| <b>Board of Parole</b>                              |                  |                           |                                 |                                     |                                 |                                     |
| Parole Board                                        | 1,053,835        | 1,203,835                 | 1,203,835                       | 1,203,835                           | 1,203,835                       | 1,203,835                           |
| <b>Total Board of Parole</b>                        | 1,053,835        | 1,203,835                 | 1,203,835                       | 1,203,835                           | 1,203,835                       | 1,203,835                           |
| <b>Department of Public Defense</b>                 |                  |                           |                                 |                                     |                                 |                                     |
| Military Division                                   | 5,527,042        | 5,527,042                 | 5,527,042                       | 6,527,042                           | 5,527,042                       | 6,527,042                           |
| Compensation & Expense                              | 122,316          | 344,644                   | 344,644                         | 344,644                             | 344,644                         | 344,644                             |
| Emergency Management Division                       | 1,836,877        | 1,836,877                 | 1,836,877                       | 2,174,277                           | 1,836,877                       | 2,561,227                           |
| <b>Total Department of Public Defense</b>           | 7,486,235        | 7,708,563                 | 7,708,563                       | 9,045,963                           | 7,708,563                       | 9,432,913                           |
| <b>Department of Public Safety</b>                  |                  |                           |                                 |                                     |                                 |                                     |
| Administration                                      | 4,007,075        | 4,007,075                 | 4,007,075                       | 4,067,054                           | 4,007,075                       | 4,067,054                           |
| Investigations - DCI                                | 12,533,931       | 12,533,931                | 12,703,931                      | 12,933,414                          | 12,703,931                      | 12,933,414                          |
| DCI Crime Lab Equipment                             | 302,345          | 302,345                   | 302,345                         | 302,345                             | 302,345                         | 302,345                             |
| Undercover Funds                                    | 109,042          | 109,042                   | 109,042                         | 109,042                             | 109,042                         | 109,042                             |
| Narcotics Enforcement                               | 6,429,884        | 6,429,884                 | 6,583,273                       | 6,755,855                           | 6,583,273                       | 6,755,855                           |
| Fire Marshall                                       | 4,298,707        | 4,298,707                 | 4,360,041                       | 4,470,556                           | 4,360,041                       | 4,470,556                           |
| Highway Patrol                                      | 51,903,233       | 53,493,490                | 54,688,279                      | 55,536,208                          | 54,688,279                      | 55,536,208                          |
| DPS/SPOC/Sick Leave Payout                          | 279,517          | 279,517                   | 279,517                         | 279,517                             | 279,517                         | 279,517                             |
| Firefighter Training                                | 725,520          | 725,520                   | 725,520                         | 725,520                             | 725,520                         | 725,520                             |
| POR Unfunded Liabilities Until 85 percent           | -                | -                         | 5,000,000                       | 5,000,000                           | 5,000,000                       | 5,000,000                           |
| Statewide Interoperable Communications System Board | -                | 48,000                    | -                               | -                                   | -                               | -                                   |
| <b>Total Department of Public Safety</b>            | 80,589,254       | 82,227,511                | 88,759,023                      | 90,179,511                          | 88,759,023                      | 90,179,511                          |
| <b>TOTAL JUSTICE SYSTEMS</b>                        | 457,932,698      | 467,568,436               | 511,048,613                     | 483,785,478                         | 521,027,210                     | 484,305,516                         |
| <b>TRANSPORTATION</b>                               |                  |                           |                                 |                                     |                                 |                                     |
| <b>Department of Transportation</b>                 |                  |                           |                                 |                                     |                                 |                                     |
| Intermodal Programs                                 | -                | -                         | -                               | 5,500,000                           | -                               | 5,500,000                           |
| <b>Total Department of Transportation</b>           | -                | -                         | -                               | 5,500,000                           | -                               | 5,500,000                           |
| <b>TOTAL TRANSPORTATION</b>                         | -                | -                         | -                               | 5,500,000                           | -                               | 5,500,000                           |

## State of Iowa

### General Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                     | FY2012<br>Actual   | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|---------------------------------|--------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>JUDICIAL BRANCH</b>          |                    |                           |                                 |                                     |                                 |                                     |
| <b>Judicial Branch</b>          |                    |                           |                                 |                                     |                                 |                                     |
| General                         | 154,111,822        | 158,911,822               | 164,599,367                     | 164,599,367                         | 169,743,963                     | 169,743,963                         |
| Jury & Witness Fee Replacement  | 2,300,000          | 3,100,000                 | 3,100,000                       | 3,100,000                           | 3,100,000                       | 3,100,000                           |
| <b>Total Judicial Branch</b>    | <u>156,411,822</u> | <u>162,011,822</u>        | <u>167,699,367</u>              | <u>167,699,367</u>                  | <u>172,843,963</u>              | <u>172,843,963</u>                  |
| <b>TOTAL JUDICIAL BRANCH</b>    | <u>156,411,822</u> | <u>162,011,822</u>        | <u>167,699,367</u>              | <u>167,699,367</u>                  | <u>172,843,963</u>              | <u>172,843,963</u>                  |
| <b>LEGISLATIVE BRANCH</b>       |                    |                           |                                 |                                     |                                 |                                     |
| <b>Legislative Branch</b>       |                    |                           |                                 |                                     |                                 |                                     |
| House                           | 10,995,268         | 11,987,312                | 12,958,470                      | 12,958,470                          | 12,958,470                      | 12,958,470                          |
| Senate                          | 7,539,252          | 7,783,616                 | 8,414,210                       | 8,414,210                           | 8,414,210                       | 8,414,210                           |
| Joint Expenses                  | 1,107,141          | 930,725                   | 1,006,128                       | 1,006,128                           | 1,006,128                       | 1,006,128                           |
| Citizens Aide                   | 1,498,743          | 1,555,471                 | 1,681,488                       | 1,681,488                           | 1,681,488                       | 1,681,488                           |
| International Relations Account | 2,280              | 10,000                    | -                               | -                                   | -                               | -                                   |
| Legislative Service Agency      | 11,765,570         | 11,969,952                | 12,939,704                      | 12,939,704                          | 12,939,704                      | 12,939,704                          |
| <b>Total Legislative Branch</b> | <u>32,908,254</u>  | <u>34,237,076</u>         | <u>37,000,000</u>               | <u>37,000,000</u>                   | <u>37,000,000</u>               | <u>37,000,000</u>                   |
| <b>TOTAL LEGISLATIVE BRANCH</b> | <u>32,908,254</u>  | <u>34,237,076</u>         | <u>37,000,000</u>               | <u>37,000,000</u>                   | <u>37,000,000</u>               | <u>37,000,000</u>                   |



## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                    | FY2012<br>Actual  | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>0009-MH Property Tax Relief Fund</b>        |                   |                           |                                 |                                     |                                 |                                     |
| Department of Human Services                   |                   |                           |                                 |                                     |                                 |                                     |
| Mental Health Growth Factor                    | 10,000,000        | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Human Services             | 10,000,000        | -                         | -                               | -                                   | -                               | -                                   |
| <b>Total MH Property Tax Relief Fund</b>       | <b>10,000,000</b> | <b>-</b>                  | <b>-</b>                        | <b>-</b>                            | <b>-</b>                        | <b>-</b>                            |
| <b>0017-Rebuild Iowa Infrastructure Fund</b>   |                   |                           |                                 |                                     |                                 |                                     |
| Department of Cultural Affairs                 |                   |                           |                                 |                                     |                                 |                                     |
| Great Places                                   | 1,000,000         | 1,000,000                 | 5,000,000                       | 1,000,000                           | 5,000,000                       | 1,000,000                           |
| 25th Anniversary of Museum Renovation          | -                 | 1,450,000                 | 51,000,000                      | 1,000,000                           | 50,000,000                      | 25,000,000                          |
| Total Department of Cultural Affairs           | 1,000,000         | 2,450,000                 | 56,000,000                      | 2,000,000                           | 55,000,000                      | 26,000,000                          |
| Economic Development Authority                 |                   |                           |                                 |                                     |                                 |                                     |
| Community Attraction & Tourism                 | 5,300,000         | 5,000,000                 | 5,000,000                       | 5,000,000                           | -                               | -                                   |
| Accelerated Career Ed (ACE) Community Colleges | 5,000,000         | -                         | -                               | -                                   | -                               | -                                   |
| Regional Sport Authorities                     | 500,000           | 500,000                   | 500,000                         | 500,000                             | 500,000                         | 500,000                             |
| Grow Iowa Values Fund (RIIF)                   | 15,000,000        | -                         | -                               | -                                   | -                               | -                                   |
| Fort Des Moines Museum Renovation and Repair   | -                 | 100,000                   | -                               | -                                   | -                               | -                                   |
| High Quality Jobs Program                      | -                 | 15,000,000                | 15,000,000                      | -                                   | 15,000,000                      | -                                   |
| World Food Prize Borlaug/Ruan Scholar Program  | 100,000           | 100,000                   | 100,000                         | -                                   | 100,000                         | -                                   |
| Camp Sunnyside Cabins                          | 250,000           | 125,000                   | -                               | -                                   | -                               | -                                   |
| Total Economic Development Authority           | 26,150,000        | 20,825,000                | 20,600,000                      | 5,500,000                           | 15,600,000                      | 500,000                             |
| Iowa Finance Authority                         |                   |                           |                                 |                                     |                                 |                                     |
| State Housing Trust Fund                       | 3,000,000         | 3,000,000                 | 3,000,000                       | 3,000,000                           | 3,000,000                       | 3,000,000                           |
| Total Iowa Finance Authority                   | 3,000,000         | 3,000,000                 | 3,000,000                       | 3,000,000                           | 3,000,000                       | 3,000,000                           |
| Department of Management                       |                   |                           |                                 |                                     |                                 |                                     |
| Technology Reinvestment Fund                   | 15,541,000        | -                         | -                               | -                                   | -                               | -                                   |
| Environmental First Fund                       | 33,000,000        | 35,000,000                | 42,000,000                      | 42,000,000                          | 42,000,000                      | 42,000,000                          |
| Total Department of Management                 | 48,541,000        | 35,000,000                | 42,000,000                      | 42,000,000                          | 42,000,000                      | 42,000,000                          |
| Department of Agriculture                      |                   |                           |                                 |                                     |                                 |                                     |
| Agriculture Drainage Wells                     | -                 | 1,000,000                 | 1,000,000                       | 1,000,000                           | 1,000,000                       | 1,000,000                           |
| Total Department of Agriculture                | -                 | 1,000,000                 | 1,000,000                       | 1,000,000                           | 1,000,000                       | 1,000,000                           |
| Department of Natural Resources                |                   |                           |                                 |                                     |                                 |                                     |
| Floodplain Management & Dam Safety             | 2,000,000         | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Natural Resources          | 2,000,000         | -                         | -                               | -                                   | -                               | -                                   |
| Board of Regents                               |                   |                           |                                 |                                     |                                 |                                     |
| Tuition Replacement                            | 24,305,412        | 25,130,412                | 27,867,775                      | 27,867,775                          | 29,735,423                      | 29,735,423                          |

## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                          | FY2012<br>Actual | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| SUI-Flood Center                                     | 1,300,000        | -                         | -                               | -                                   | -                               | -                                   |
| Total Board of Regents                               | 25,605,412       | 25,130,412                | 27,867,775                      | 27,867,775                          | 29,735,423                      | 29,735,423                          |
| Department of Transportation                         |                  |                           |                                 |                                     |                                 |                                     |
| Public Transit Assistance                            | 1,500,000        | 1,500,000                 | 1,500,000                       | -                                   | 1,500,000                       | 1,500,000                           |
| Commercial Airports                                  | 1,500,000        | 1,500,000                 | 1,500,000                       | 1,500,000                           | 1,500,000                       | 1,500,000                           |
| General Aviation Airports                            | 750,000          | 750,000                   | 750,000                         | 750,000                             | 750,000                         | 750,000                             |
| Recreational Trails                                  | 3,000,000        | 3,000,000                 | 2,500,000                       | -                                   | 2,500,000                       | 2,500,000                           |
| Rail Assistance Program                              | 2,000,000        | 1,500,000                 | 2,000,000                       | 1,000,000                           | 2,000,000                       | 2,000,000                           |
| Total Department of Transportation                   | 8,750,000        | 8,250,000                 | 8,250,000                       | 3,250,000                           | 8,250,000                       | 8,250,000                           |
| Treasurer of State                                   |                  |                           |                                 |                                     |                                 |                                     |
| County Fair Improvements                             | 1,060,000        | 1,060,000                 | 1,060,000                       | 1,060,000                           | 1,060,000                       | 1,060,000                           |
| Watershed Improvement Fund                           | -                | 1,000,000                 | -                               | -                                   | -                               | -                                   |
| Total Treasurer of State                             | 1,060,000        | 2,060,000                 | 1,060,000                       | 1,060,000                           | 1,060,000                       | 1,060,000                           |
| Department of Veterans Affairs                       |                  |                           |                                 |                                     |                                 |                                     |
| Capital Improvements                                 | -                | -                         | 137,940                         | 137,940                             | -                               | -                                   |
| Veterans Home Ownership Assistance - RIIF            | 1,000,000        | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Veterans Affairs                 | 1,000,000        | -                         | 137,940                         | 137,940                             | -                               | -                                   |
| Department of Corrections-Capitals                   |                  |                           |                                 |                                     |                                 |                                     |
| DOC Project Manager                                  | 4,500,000        | 1,000,000                 | 200,000                         | 200,000                             | -                               | -                                   |
| Mitchellville                                        | 14,761,556       | 14,170,062                | 26,769,040                      | 26,769,040                          | -                               | -                                   |
| Fort Madison                                         | 5,155,077        | 16,269,124                | 3,000,000                       | 3,000,000                           | -                               | -                                   |
| CBC 2nd Dist Ames Residential 40 Bed Expansion       | -                | -                         | 6,402,000                       | -                                   | 6,330,996                       | -                                   |
| CBC 8th Dist Burlington Residential 25 Bed Expansion | -                | -                         | 5,058,600                       | -                                   | 4,168,112                       | -                                   |
| ASP Locking Study/Fire Escape/LH Well                | -                | -                         | 3,003,680                       | -                                   | -                               | -                                   |
| DOC-Newton Hot Water Loop Repair                     | -                | 425,000                   | -                               | -                                   | -                               | -                                   |
| ASP Waste Water Treatment                            | -                | -                         | 1,500,000                       | -                                   | -                               | -                                   |
| DOC Major Maintenance                                | -                | -                         | 3,000,000                       | -                                   | 3,000,000                       | -                                   |
| CBC Des Moines Bed Expansion                         | -                | -                         | 14,046,900                      | -                                   | 13,386,208                      | -                                   |
| Total Department of Corrections-Capitals             | 24,416,633       | 31,864,186                | 62,980,220                      | 29,969,040                          | 26,885,316                      | -                                   |
| Department of Administrative Services-Capitals       |                  |                           |                                 |                                     |                                 |                                     |
| Complex Utility Tunnel and Bridges                   | -                | -                         | 1,900,000                       | -                                   | 6,529,500                       | -                                   |
| Repairs to Parking Lots and Sidewalks                | -                | -                         | 3,865,000                       | -                                   | 1,800,000                       | -                                   |
| DHS - Toledo RIIF                                    | -                | 500,000                   | -                               | -                                   | -                               | -                                   |
| CHIP Contingency Major Maintenance                   | -                | -                         | -                               | 20,637,183                          | -                               | -                                   |
| Hoover Security/ire Walls Protection                 | -                | -                         | 262,600                         | -                                   | -                               | -                                   |
| DAS Lucas Building                                   | 45,000           | -                         | -                               | -                                   | -                               | -                                   |
| DAS Historical Building                              | 1,200,000        | -                         | 2,352,680                       | -                                   | 625,000                         | -                                   |
| Capitol Interior/Exterior                            | -                | -                         | 2,200,000                       | -                                   | 2,500,000                       | -                                   |
| Central Energy Plant, Facilities Management          | -                | -                         | 600,000                         | -                                   | 1,700,000                       | -                                   |
| DGS Leases Assistance                                | -                | -                         | 1,800,000                       | -                                   | 1,800,000                       | -                                   |
| DGS Old Historical Building Renovation               | -                | -                         | 201,000                         | -                                   | -                               | -                                   |

## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                            | FY2012<br>Actual | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|--------------------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| Routine Maintenance                                    | -                | -                         | 20,000,000                      | -                                   | 20,000,000                      | -                                   |
| Statewide Major Maintenance                            | -                | 10,250,000                | -                               | 2,000,000                           | -                               | 14,000,000                          |
| Statewide Maintenance 2014                             | -                | -                         | 31,000,000                      | -                                   | 30,000,000                      | -                                   |
| Security Door Upgrade for Hoover, Grimes and Lucas     | -                | -                         | 136,400                         | -                                   | -                               | -                                   |
| Remove Hoover Underground Fuel Storage Tank            | -                | -                         | 20,000                          | -                                   | -                               | -                                   |
| Wallace Building                                       | -                | -                         | 3,900,000                       | -                                   | 46,800,000                      | -                                   |
| Total Department of Administrative Services-Capitals   | 1,245,000        | 10,750,000                | 68,237,680                      | 22,637,183                          | 111,754,500                     | 14,000,000                          |
| Department of Human Services-Capitals                  |                  |                           |                                 |                                     |                                 |                                     |
| Health/Safety/Loss                                     | -                | -                         | 7,282,017                       | -                                   | 13,619,967                      | -                                   |
| Maintenance                                            | -                | -                         | 250,000                         | -                                   | 1,300,000                       | -                                   |
| ADA Capital                                            | -                | -                         | 415,000                         | -                                   | -                               | -                                   |
| Major Projects                                         | -                | -                         | 775,500                         | -                                   | 2,883,200                       | -                                   |
| Nursing Facility Financial Assistance                  | 285,000          | 250,000                   | -                               | -                                   | -                               | -                                   |
| Total Department of Human Services-Capitals            | 285,000          | 250,000                   | 8,722,517                       | -                                   | 17,803,167                      | -                                   |
| Department of Natural Resources-Capitals               |                  |                           |                                 |                                     |                                 |                                     |
| Water Trails and Low Head Dam                          | -                | 1,000,000                 | 1,000,000                       | -                                   | 1,000,000                       | -                                   |
| State Parks                                            | 5,000,000        | 5,000,000                 | 5,000,000                       | 5,000,000                           | 5,000,000                       | 5,000,000                           |
| Lake Restoration and Dredging                          | 5,459,000        | 6,000,000                 | 6,000,000                       | 1,000,000                           | 6,000,000                       | 6,000,000                           |
| Lake Delhi Improvements                                | -                | 2,500,000                 | 2,500,000                       | 2,500,000                           | -                               | -                                   |
| Osceola Reservoir                                      | -                | -                         | -                               | 1,000,000                           | -                               | 1,000,000                           |
| Total Department of Natural Resources-Capitals         | 10,459,000       | 14,500,000                | 14,500,000                      | 9,500,000                           | 12,000,000                      | 12,000,000                          |
| Department of Public Defense-Capitals                  |                  |                           |                                 |                                     |                                 |                                     |
| Joint HQ Renovation                                    | 1,000,000        | 500,000                   | -                               | -                                   | -                               | -                                   |
| Facility/Armory Maintenance                            | 2,000,000        | 2,000,000                 | 2,000,000                       | 2,000,000                           | 2,000,000                       | 2,000,000                           |
| Muscatine Armed Forces Readiness Center                | 100,000          | -                         | -                               | -                                   | -                               | -                                   |
| Armory Construction Improvement Projects               | 1,800,000        | 2,050,000                 | 2,000,000                       | -                                   | 2,000,000                       | 2,000,000                           |
| Camp Dodge Infrastructure Upgrades                     | 1,000,000        | 610,000                   | 500,000                         | -                                   | 500,000                         | 500,000                             |
| Total Department of Public Defense-Capitals            | 5,900,000        | 5,160,000                 | 4,500,000                       | 2,000,000                           | 4,500,000                       | 4,500,000                           |
| Board of Regents-Capitals                              |                  |                           |                                 |                                     |                                 |                                     |
| ISU Ag/Biosystems Eng Complex                          | 1,000,000        | 19,050,000                | 21,750,000                      | 21,750,000                          | 18,600,000                      | 18,600,000                          |
| UNI Bartlett Hall Renovation                           | 1,000,000        | 7,786,000                 | 10,267,000                      | 10,267,000                          | 1,947,000                       | 1,947,000                           |
| SUI Library System Renovation                          | -                | -                         | -                               | -                                   | 6,000,000                       | -                                   |
| UNI Commons Renovation                                 | -                | -                         | -                               | -                                   | 6,700,000                       | -                                   |
| UNI Science Buildings Renovation Phase 2               | -                | -                         | -                               | -                                   | 2,000,000                       | -                                   |
| SUI Psychology Spence Hall Addition/Seashore Renovatic | -                | -                         | -                               | -                                   | 10,000,000                      | -                                   |
| SUI Dental Science Building Renovation                 | 1,000,000        | 10,250,000                | 9,750,000                       | 9,750,000                           | 8,000,000                       | 8,000,000                           |
| SUI Pharmacy Building Renovation                       | -                | -                         | 6,000,000                       | -                                   | 13,000,000                      | -                                   |
| UNI Schindler Education Center Renovation              | -                | -                         | 3,000,000                       | -                                   | 10,000,000                      | -                                   |
| ISU Biosciences Building                               | -                | -                         | 5,000,000                       | -                                   | 11,000,000                      | -                                   |
| ISU Learning and Research Space Remodeling             | -                | -                         | -                               | -                                   | 5,000,000                       | -                                   |
| ISU Student Innovation Center                          | -                | -                         | -                               | -                                   | 5,000,000                       | -                                   |
| Innovation/Commercialization of Research               | -                | 3,000,000                 | -                               | -                                   | -                               | -                                   |

## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                   | FY2012<br>Actual   | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-----------------------------------------------|--------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| ISU Research Park Bldg 5 Improvements         | -                  | 1,000,000                 | -                               | -                                   | -                               | -                                   |
| BOR - Capitals                                | 2,000,000          | 2,000,000                 | 75,000,000                      | 2,000,000                           | 25,000,000                      | 5,000,000                           |
| Total Board of Regents-Capitals               | 5,000,000          | 43,086,000                | 130,767,000                     | 43,767,000                          | 122,247,000                     | 33,547,000                          |
| Department of Education-Capitals              |                    |                           |                                 |                                     |                                 |                                     |
| IPTV Building Purchase                        | 1,255,550          | -                         | -                               | -                                   | -                               | -                                   |
| IPTV Capitals FY14                            | -                  | -                         | 960,000                         | 960,000                             | 873,250                         | 873,250                             |
| Community College ACE Infrastructure          | -                  | 6,000,000                 | -                               | -                                   | -                               | -                                   |
| Community College Infrastructure              | 1,000,000          | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Education-Capitals        | 2,255,550          | 6,000,000                 | 960,000                         | 960,000                             | 873,250                         | 873,250                             |
| Department of Veterans Affairs-Capital        |                    |                           |                                 |                                     |                                 |                                     |
| Iowa Veterans Home Capitals                   | 250,000            | 975,919                   | 450,000                         | -                                   | 200,000                         | -                                   |
| Total Department of Veterans Affairs-Capitals | 250,000            | 975,919                   | 450,000                         | -                                   | 200,000                         | -                                   |
| State Fair Authority Capitals                 |                    |                           |                                 |                                     |                                 |                                     |
| Cultural Center Renovation and Improvements   | -                  | 250,000                   | 250,000                         | 250,000                             | -                               | -                                   |
| Total State Fair Authority - Capitals         | -                  | 250,000                   | 250,000                         | 250,000                             | -                               | -                                   |
| Department for the Blind-Capitals             |                    |                           |                                 |                                     |                                 |                                     |
| Replace Air Handlers                          | 1,065,674          | -                         | -                               | -                                   | -                               | -                                   |
| Total Department for the Blind-Capitals       | 1,065,674          | -                         | -                               | -                                   | -                               | -                                   |
| <b>Total Rebuild Iowa Infrastructure Fund</b> | <b>167,983,269</b> | <b>210,551,517</b>        | <b>451,283,132</b>              | <b>194,898,938</b>                  | <b>451,908,656</b>              | <b>176,465,673</b>                  |

#### 0019-Commerce Revolving Fund

|                                      |                   |                   |                   |                   |                   |                   |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Attorney General                     |                   |                   |                   |                   |                   |                   |
| Consumer Advocate                    | 3,136,163         | 3,136,163         | 3,136,163         | 3,136,163         | 3,136,163         | 3,136,163         |
| Total Attorney General               | 3,136,163         | 3,136,163         | 3,136,163         | 3,136,163         | 3,136,163         | 3,136,163         |
| Department of Commerce               |                   |                   |                   |                   |                   |                   |
| Banking Division                     | 8,851,670         | 9,098,170         | 9,098,170         | 9,160,198         | 9,098,170         | 9,160,198         |
| Credit Union Division                | 1,727,995         | 1,792,995         | 1,792,995         | 1,792,995         | 1,792,995         | 1,792,995         |
| Insurance Division Operations        | 4,983,244         | 4,983,244         | 5,003,244         | 5,023,244         | 5,046,744         | 5,090,244         |
| Utilities Division                   | 8,173,069         | 8,173,069         | 8,173,069         | 8,173,069         | 8,173,069         | 8,173,069         |
| Total Department of Commerce         | 23,735,978        | 24,047,478        | 24,067,478        | 24,149,506        | 24,110,978        | 24,216,506        |
| <b>Total Commerce Revolving Fund</b> | <b>26,872,141</b> | <b>27,183,641</b> | <b>27,203,641</b> | <b>27,285,669</b> | <b>27,247,141</b> | <b>27,352,669</b> |

#### 0022-Cash Reserve Fund

|                                       |   |   |        |   |        |   |
|---------------------------------------|---|---|--------|---|--------|---|
| Department of Administrative Services |   |   |        |   |        |   |
| Military Pay Differential             | - | - | 70,203 | - | 70,203 | - |

## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                        | FY2012<br>Actual  | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|----------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| Total Department of Administrative Services        | -                 | -                         | 70,203                          | -                                   | 70,203                          | -                                   |
| <b>Total Cash Reserve Fund</b>                     | <b>-</b>          | <b>-</b>                  | <b>70,203</b>                   | <b>-</b>                            | <b>70,203</b>                   | <b>-</b>                            |
| <b>0030-DPS-Gaming Enforcement Revolving Fund</b>  |                   |                           |                                 |                                     |                                 |                                     |
| Department of Public Safety                        |                   |                           |                                 |                                     |                                 |                                     |
| DPS Gaming Enforcement                             | 10,335,709        | 10,898,008                | 10,898,008                      | 10,898,008                          | 10,898,008                      | 10,898,008                          |
| Total Department of Public Safety                  | 10,335,709        | 10,898,008                | 10,898,008                      | 10,898,008                          | 10,898,008                      | 10,898,008                          |
| <b>Total DPS-Gaming Enforcement Revolving Fund</b> | <b>10,335,709</b> | <b>10,898,008</b>         | <b>10,898,008</b>               | <b>10,898,008</b>                   | <b>10,898,008</b>               | <b>10,898,008</b>                   |
| <b>0035-Racing Commission Revolving Fund</b>       |                   |                           |                                 |                                     |                                 |                                     |
| Department of Inspections and Appeals              |                   |                           |                                 |                                     |                                 |                                     |
| Pari-Mutuel Regulation                             | 2,628,519         | 3,062,765                 | 3,062,765                       | 3,062,765                           | 3,062,765                       | 3,062,765                           |
| Riverboat Regulation                               | 3,194,244         | 3,045,719                 | 3,170,719                       | 3,170,719                           | 3,170,719                       | 3,170,719                           |
| Total Department of Inspections and Appeals        | 5,822,763         | 6,108,484                 | 6,233,484                       | 6,233,484                           | 6,233,484                       | 6,233,484                           |
| <b>Total Racing Commission Revolving Fund</b>      | <b>5,822,763</b>  | <b>6,108,484</b>          | <b>6,233,484</b>                | <b>6,233,484</b>                    | <b>6,233,484</b>                | <b>6,233,484</b>                    |
| <b>0038-Economic Emergency Fund</b>                |                   |                           |                                 |                                     |                                 |                                     |
| Department of Management                           |                   |                           |                                 |                                     |                                 |                                     |
| Rebuild Iowa Infrastructure Fund                   | -                 | 20,000,000                | -                               | -                                   | -                               | -                                   |
| Total Department of Management                     | -                 | 20,000,000                | -                               | -                                   | -                               | -                                   |
| Department of Human Services                       |                   |                           |                                 |                                     |                                 |                                     |
| Mental Health                                      | 7,200,089         | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Human Services                 | 7,200,089         | -                         | -                               | -                                   | -                               | -                                   |
| Executive Council                                  |                   |                           |                                 |                                     |                                 |                                     |
| Performance of Duty                                | 8,048,731         | 14,916,339                | 28,488,749                      | 35,615,530                          | 28,488,749                      | 34,516,949                          |
| Total Executive Council                            | 8,048,731         | 14,916,339                | 28,488,749                      | 35,615,530                          | 28,488,749                      | 34,516,949                          |
| Department of Natural Resources Capital            |                   |                           |                                 |                                     |                                 |                                     |
| Missouri River Flooding Repair                     | 2,865,743         | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Natural Resources Capital      | 2,865,743         | -                         | -                               | -                                   | -                               | -                                   |
| <b>Total Economic Emergency Fund</b>               | <b>18,114,563</b> | <b>34,916,339</b>         | <b>28,488,749</b>               | <b>35,615,530</b>                   | <b>28,488,749</b>               | <b>34,516,949</b>                   |

## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                 | FY2012<br>Actual | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|---------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>0048-Snowmobile Registration Fees</b>    |                  |                           |                                 |                                     |                                 |                                     |
| Department of Natural Resources             |                  |                           |                                 |                                     |                                 |                                     |
| Snowmobile Registration Fees                | 100,000          | 100,000                   | 100,000                         | 100,000                             | 100,000                         | 100,000                             |
| Total Department of Natural Resources       | 100,000          | 100,000                   | 100,000                         | 100,000                             | 100,000                         | 100,000                             |
| <b>Total Snowmobile Registration Fees</b>   | <b>100,000</b>   | <b>100,000</b>            | <b>100,000</b>                  | <b>100,000</b>                      | <b>100,000</b>                  | <b>100,000</b>                      |
| <b>0050-Groundwater Protection Fund</b>     |                  |                           |                                 |                                     |                                 |                                     |
| Department of Natural Resources             |                  |                           |                                 |                                     |                                 |                                     |
| GWF-Storage Tanks Study-DNR                 | 100,303          | 100,303                   | 100,303                         | 100,303                             | 100,303                         | 100,303                             |
| GWF-Household Hazardous Waste-DNR           | 447,324          | 447,324                   | 447,324                         | 447,324                             | 447,324                         | 447,324                             |
| GWF-Well Testing Admin 2%-DNR               | 62,461           | 62,461                    | 62,461                          | 62,461                              | 62,461                          | 62,461                              |
| GWF-Groundwater Monitoring-DNR              | 1,686,751        | 1,686,751                 | 1,686,751                       | 1,686,751                           | 1,686,751                       | 1,686,751                           |
| GWF-Landfill Alternatives-DNR               | 618,993          | 618,993                   | 618,993                         | 618,993                             | 618,993                         | 618,993                             |
| GWF-Waste Reduction and Assistance-DNR      | 192,500          | 192,500                   | 192,500                         | 192,500                             | 192,500                         | 192,500                             |
| GWF-Solid Waste Authorization               | 50,000           | 50,000                    | 50,000                          | 50,000                              | 50,000                          | 50,000                              |
| GWF-Geographic Information System           | 297,500          | 297,500                   | 297,500                         | 297,500                             | 297,500                         | 297,500                             |
| Total Department of Natural Resources       | 3,455,832        | 3,455,832                 | 3,455,832                       | 3,455,832                           | 3,455,832                       | 3,455,832                           |
| <b>Total Groundwater Protection Fund</b>    | <b>3,455,832</b> | <b>3,455,832</b>          | <b>3,455,832</b>                | <b>3,455,832</b>                    | <b>3,455,832</b>                | <b>3,455,832</b>                    |
| <b>0052-Special Contingency Fund</b>        |                  |                           |                                 |                                     |                                 |                                     |
| Iowa Workforce Development                  |                  |                           |                                 |                                     |                                 |                                     |
| P&I Workforce Development Field Offices     | 1,217,084        | 1,627,084                 | 1,627,084                       | 1,627,084                           | 1,627,084                       | 1,627,084                           |
| Total Iowa Workforce Development            | 1,217,084        | 1,627,084                 | 1,627,084                       | 1,627,084                           | 1,627,084                       | 1,627,084                           |
| <b>Total Special Contingency Fund</b>       | <b>1,217,084</b> | <b>1,627,084</b>          | <b>1,627,084</b>                | <b>1,627,084</b>                    | <b>1,627,084</b>                | <b>1,627,084</b>                    |
| <b>006D -Revenue Bonds Capitals II Fund</b> |                  |                           |                                 |                                     |                                 |                                     |
| Department of Administrative Services       |                  |                           |                                 |                                     |                                 |                                     |
| Major Maintenance 2                         | 2,020,000        | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Administrative Services | 2,020,000        | -                         | -                               | -                                   | -                               | -                                   |
| Department of Economic Development          |                  |                           |                                 |                                     |                                 |                                     |
| Community Attraction and Tourism (CAT)      | 2,020,000        | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Economic Development    | 2,020,000        | -                         | -                               | -                                   | -                               | -                                   |
| <b>Total Revenue Bonds Capitals II Fund</b> | <b>4,040,000</b> | <b>-</b>                  | <b>-</b>                        | <b>-</b>                            | <b>-</b>                        | <b>-</b>                            |

## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                           | FY2012<br>Actual | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-------------------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>006M - Nonparticipating Provider Reimbursement</b> |                  |                           |                                 |                                     |                                 |                                     |
| Department of Human Services                          |                  |                           |                                 |                                     |                                 |                                     |
| Nonparticipating Providers                            | 2,000,000        | 2,000,000                 | 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                           | 2,000,000                       | 2,000,000                           |
| <b>Total Nonparticipating Provider Reimbursement</b>  | <b>2,000,000</b> | <b>2,000,000</b>          | <b>2,000,000</b>                | <b>2,000,000</b>                    | <b>2,000,000</b>                | <b>2,000,000</b>                    |
| <b>006R-Medicaid Fraud Fund</b>                       |                  |                           |                                 |                                     |                                 |                                     |
| Department of Inspections and Appeals                 |                  |                           |                                 |                                     |                                 |                                     |
| Health Facilities Division                            | 650,000          | 286,661                   | -                               | -                                   | -                               | -                                   |
| Dependent Adult Abuse                                 | 250,000          | 250,000                   | -                               | -                                   | -                               | -                                   |
| EBT Investigations                                    | 119,070          | 119,070                   | -                               | -                                   | -                               | -                                   |
| Board Home Investigations                             | 119,480          | 119,480                   | -                               | -                                   | -                               | -                                   |
| Medicaid Fraud & Abuse                                | 885,262          | 885,262                   | -                               | -                                   | -                               | -                                   |
| Assisted Living/Adult Day Care                        | 1,339,527        | 1,339,527                 | -                               | -                                   | -                               | -                                   |
| Total Department of Inspections and Appeals           | 3,363,339        | 3,000,000                 | -                               | -                                   | -                               | -                                   |
| <b>Total Medicaid Fraud Fund</b>                      | <b>3,363,339</b> | <b>3,000,000</b>          | <b>-</b>                        | <b>-</b>                            | <b>-</b>                        | <b>-</b>                            |
| <b>006Y-Mortgage Servicing Settlement Fund</b>        |                  |                           |                                 |                                     |                                 |                                     |
| Department of Management                              |                  |                           |                                 |                                     |                                 |                                     |
| Mortgage Servicing Settlement Fund to DOM             | -                | 1,000,000                 | -                               | -                                   | -                               | -                                   |
| Total Department of Management                        | -                | 1,000,000                 | -                               | -                                   | -                               | -                                   |
| Department of Education Capital                       |                  |                           |                                 |                                     |                                 |                                     |
| Community College Major/Routine Maint Bldg Ops        | -                | 5,000,000                 | -                               | -                                   | -                               | -                                   |
| Total Department of Education Capital                 | -                | 5,000,000                 | -                               | -                                   | -                               | -                                   |
| <b>Total Mortgage Servicing Settlement Fund</b>       | <b>-</b>         | <b>6,000,000</b>          | <b>-</b>                        | <b>-</b>                            | <b>-</b>                        | <b>-</b>                            |
| <b>0087-State Housing Trust Fund</b>                  |                  |                           |                                 |                                     |                                 |                                     |
| Department of Commerce                                |                  |                           |                                 |                                     |                                 |                                     |
| House Improvement Fund Field Auditor                  | 62,317           | 62,317                    | 62,317                          | 62,317                              | 62,317                          | 62,317                              |
| Total Department of Commerce                          | 62,317           | 62,317                    | 62,317                          | 62,317                              | 62,317                          | 62,317                              |
| <b>Total State Housing Trust Fund</b>                 | <b>62,317</b>    | <b>62,317</b>             | <b>62,317</b>                   | <b>62,317</b>                       | <b>62,317</b>                   | <b>62,317</b>                       |

## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                    | FY2012<br>Actual   | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------|--------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>0137-Primary Road Fund</b>                  |                    |                           |                                 |                                     |                                 |                                     |
| Department of Transportation                   |                    |                           |                                 |                                     |                                 |                                     |
| Garage Fuel & Waste Management                 | 800,000            | 800,000                   | 800,000                         | 800,000                             | 800,000                         | 800,000                             |
| Field Facility Deferred Maint.                 | 1,000,000          | 1,000,000                 | 1,500,000                       | 1,500,000                           | 1,700,000                       | 1,700,000                           |
| Transportation Maps                            | 242,000            | 80,667                    | 160,000                         | 160,000                             | 242,000                         | 242,000                             |
| PRF-Operations                                 | 40,076,529         | 40,607,023                | 42,051,866                      | 42,051,866                          | 42,051,866                      | 42,051,866                          |
| PRF-Planning & Program                         | 8,697,095          | 8,697,095                 | 7,865,454                       | 7,865,454                           | 7,865,454                       | 7,865,454                           |
| PRF-Maintenance                                | 230,113,992        | 232,672,498               | 232,031,295                     | 232,031,295                         | 232,234,295                     | 232,234,295                         |
| PRF-Motor Vehicle                              | 1,413,540          | 1,413,540                 | 1,413,540                       | 1,413,540                           | 1,413,540                       | 1,413,540                           |
| PRF-DOT Unemployment                           | 138,000            | 138,000                   | 138,000                         | 138,000                             | 138,000                         | 138,000                             |
| PRF-DOT Workers' Compensation                  | 2,846,000          | 2,889,000                 | 2,743,000                       | 2,743,000                           | 2,743,000                       | 2,743,000                           |
| Indirect Cost Recoveries                       | 572,000            | 572,000                   | 572,000                         | 572,000                             | 572,000                         | 572,000                             |
| PRF-Inventory & Equipment Replacement          | 5,366,000          | 5,366,000                 | 5,366,000                       | 5,366,000                           | 5,366,000                       | 5,366,000                           |
| PRF-DAS                                        | 1,388,000          | 1,404,000                 | 1,321,000                       | 1,321,000                           | 1,321,000                       | 1,321,000                           |
| Auditor Reimbursement                          | 415,181            | 415,181                   | 415,181                         | 415,181                             | 415,181                         | 415,181                             |
| Total Department of Transportation             | 293,068,337        | 296,055,004               | 296,377,336                     | 296,377,336                         | 296,862,336                     | 296,862,336                         |
| Department of Transportation-Capitals          |                    |                           |                                 |                                     |                                 |                                     |
| DOT Capitals - Garage Roofing Projects         | 200,000            | 200,000                   | 500,000                         | 500,000                             | 500,000                         | 500,000                             |
| Swea City Garage                               | 2,100,000          | -                         | -                               | -                                   | -                               | -                                   |
| New Hampton Garage                             | -                  | 5,200,000                 | -                               | -                                   | -                               | -                                   |
| Waste Water Treatment                          | 1,000,000          | 1,000,000                 | 1,000,000                       | 1,000,000                           | 1,000,000                       | 1,000,000                           |
| Mason City Combined Facility                   | -                  | -                         | 6,500,000                       | 6,500,000                           | -                               | -                                   |
| Des Moines North Garage                        | -                  | -                         | -                               | -                                   | 6,353,000                       | 6,353,000                           |
| DOT Capitals - Utility Improvements            | 400,000            | 400,000                   | 400,000                         | 400,000                             | 400,000                         | 400,000                             |
| DOT Capitals-Heating, Cooling, Exhaust System  | 400,000            | 200,000                   | 500,000                         | 500,000                             | 700,000                         | 700,000                             |
| DOT Capitals-Ames Complex Elevator Upgrade     | 100,000            | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Transportation-Capitals    | 4,200,000          | 7,000,000                 | 8,900,000                       | 8,900,000                           | 8,953,000                       | 8,953,000                           |
| <b>Total Primary Road Fund</b>                 | <b>297,268,337</b> | <b>303,055,004</b>        | <b>305,277,336</b>              | <b>305,277,336</b>                  | <b>305,815,336</b>              | <b>305,815,336</b>                  |
| <b>0170-Workforce Development Withholding</b>  |                    |                           |                                 |                                     |                                 |                                     |
| Department of Economic Development             |                    |                           |                                 |                                     |                                 |                                     |
| Workforce Development Appr                     | 4,000,000          | 4,000,000                 | 4,000,000                       | 4,000,000                           | 4,000,000                       | 4,000,000                           |
| Total Department of Economic Development       | 4,000,000          | 4,000,000                 | 4,000,000                       | 4,000,000                           | 4,000,000                       | 4,000,000                           |
| <b>Total Workforce Development Withholding</b> | <b>4,000,000</b>   | <b>4,000,000</b>          | <b>4,000,000</b>                | <b>4,000,000</b>                    | <b>4,000,000</b>                | <b>4,000,000</b>                    |
| <b>0173-Pharmaceutical Settlement</b>          |                    |                           |                                 |                                     |                                 |                                     |
| Department of Human Services                   |                    |                           |                                 |                                     |                                 |                                     |
| Medical Contracts Supplement                   | 10,907,457         | 4,805,804                 | 1,350,000                       | 6,650,000                           | -                               | -                                   |



## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                            | FY2012<br>Actual  | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|----------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| Total Department of Human Services     | 10,907,457        | 4,805,804                 | 1,350,000                       | 6,650,000                           | -                               | -                                   |
| <b>Total Pharmaceutical Settlement</b> | <b>10,907,457</b> | <b>4,805,804</b>          | <b>1,350,000</b>                | <b>6,650,000</b>                    | <b>-</b>                        | <b>-</b>                            |

#### 0200-HealthCare Transformation Fund

|                                                   |                  |                   |          |          |          |          |
|---------------------------------------------------|------------------|-------------------|----------|----------|----------|----------|
| Department of Human Services                      |                  |                   |          |          |          |          |
| Medical Information Hotline                       | 100,000          | 100,000           | -        | -        | -        | -        |
| Electronic Med Records Infra                      | 100,000          | 100,000           | -        | -        | -        | -        |
| Health Partnership Activities                     | 600,000          | 600,000           | -        | -        | -        | -        |
| Audits, Performance Evaluation, Studies           | 125,000          | 125,000           | -        | -        | -        | -        |
| IowaCare Administrative Costs                     | 1,132,412        | 1,132,412         | -        | -        | -        | -        |
| Dental Home for Children                          | 1,000,000        | 1,000,000         | -        | -        | -        | -        |
| Tuition Assistance for Individuals Serving People | 50,000           | 50,000            | -        | -        | -        | -        |
| Broadlawns Admin                                  | 290,000          | 540,000           | -        | -        | -        | -        |
| Medical Assistance Sup                            | 1,956,245        | 6,872,920         | -        | -        | -        | -        |
| Medical Contracts-HCTA                            | 2,000,000        | 2,400,000         | -        | -        | -        | -        |
| Uniform Cost Reporting                            | 150,000          | 150,000           | -        | -        | -        | -        |
| Health Care Access Council                        | 134,214          | 134,214           | -        | -        | -        | -        |
| Accountable Care Pilot                            | 100,000          | 100,000           | -        | -        | -        | -        |
| DPH Transfer e-Health                             | 363,987          | 363,987           | -        | -        | -        | -        |
| DPH Transfer Medical Home                         | 233,357          | 233,357           | -        | -        | -        | -        |
| Total Department of Human Services                | 8,335,215        | 13,901,890        | -        | -        | -        | -        |
| <b>Total HealthCare Transformation Fund</b>       | <b>8,335,215</b> | <b>13,901,890</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

#### 0211-Wine and Beer Promotion Board

|                                               |                |                |                |                |                |                |
|-----------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Board of Regents                              |                |                |                |                |                |                |
| ISU-Midwest Grape and Wine Industry Institute | 120,000        | 250,000        | 250,000        | 250,000        | 250,000        | 250,000        |
| Total Board of Regents                        | 120,000        | 250,000        | 250,000        | 250,000        | 250,000        | 250,000        |
| <b>Total Wine and Beer Promotion Board</b>    | <b>120,000</b> | <b>250,000</b> | <b>250,000</b> | <b>250,000</b> | <b>250,000</b> | <b>250,000</b> |

#### 0233-Fish and Wildlife Trust Fund

|                                           |                   |                   |                   |                   |                   |                   |
|-------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Department of Natural Resources           |                   |                   |                   |                   |                   |                   |
| F&G-DNR Admin Expenses                    | 39,951,171        | 41,078,234        | 41,078,234        | 41,078,234        | 41,078,234        | 41,078,234        |
| Total Department of Natural Resources     | 39,951,171        | 41,078,234        | 41,078,234        | 41,078,234        | 41,078,234        | 41,078,234        |
| <b>Total Fish and Wildlife Trust Fund</b> | <b>39,951,171</b> | <b>41,078,234</b> | <b>41,078,234</b> | <b>41,078,234</b> | <b>41,078,234</b> | <b>41,078,234</b> |

## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                          | FY2012<br>Actual  | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>0295-Environment First Fund</b>                   |                   |                           |                                 |                                     |                                 |                                     |
| Department of Agriculture and Land Stewardship       |                   |                           |                                 |                                     |                                 |                                     |
| Agricultural Drainage Wells                          | -                 | 550,000                   | 550,000                         | 550,000                             | 550,000                         | 550,000                             |
| Watershed Protection Fund                            | 900,000           | 900,000                   | 900,000                         | 900,000                             | 900,000                         | 900,000                             |
| Farm Management Demonstration                        | 625,000           | 625,000                   | 625,000                         | 625,000                             | 625,000                         | 625,000                             |
| Cost Share                                           | 6,300,000         | 6,650,000                 | 6,650,000                       | 6,650,000                           | 6,650,000                       | 6,650,000                           |
| Conservation Reserve Program                         | 1,000,000         | 1,000,000                 | 1,000,000                       | 1,000,000                           | 1,000,000                       | 1,000,000                           |
| Conservation Reserve Enhance                         | 1,000,000         | 1,000,000                 | 1,000,000                       | 1,000,000                           | 1,000,000                       | 1,000,000                           |
| Soil and Water Conservation                          | 2,000,000         | 2,550,000                 | 2,550,000                       | 2,550,000                           | 2,550,000                       | 2,550,000                           |
| Iowa FFA Foundation                                  | 25,000            | -                         | -                               | -                                   | -                               | -                                   |
| Local Food & Farm Program                            | 75,000            | -                         | -                               | -                                   | -                               | -                                   |
| Water Quality Nutrient Management                    | -                 | -                         | 2,400,000                       | 2,400,000                           | 4,400,000                       | 4,400,000                           |
| Loess Hills Dev/Cons                                 | 475,000           | 525,000                   | 525,000                         | 525,000                             | 525,000                         | 525,000                             |
| Total Department of Agriculture and Land Stewardship | 12,400,000        | 13,800,000                | 16,200,000                      | 16,200,000                          | 18,200,000                      | 18,200,000                          |
| Department of Natural Resources                      |                   |                           |                                 |                                     |                                 |                                     |
| GIS Information for Watershed                        | -                 | -                         | 195,000                         | 195,000                             | 195,000                         | 195,000                             |
| Water Quality Monitoring                             | -                 | -                         | 2,955,000                       | 2,955,000                           | 2,955,000                       | 2,955,000                           |
| Volunteers and Keepers of Land                       | -                 | -                         | 100,000                         | 100,000                             | 100,000                         | 100,000                             |
| Animal Feeding Operations                            | -                 | -                         | 620,000                         | 1,120,000                           | 620,000                         | 1,120,000                           |
| Air Quality Monitoring                               | -                 | -                         | 425,000                         | 425,000                             | 425,000                         | 425,000                             |
| Water Quality Protection                             | -                 | -                         | 500,000                         | 500,000                             | 500,000                         | 500,000                             |
| REAP                                                 | -                 | -                         | 12,000,000                      | 12,000,000                          | 12,000,000                      | 12,000,000                          |
| Water Quality                                        | -                 | -                         | 495,000                         | 495,000                             | 495,000                         | 495,000                             |
| Geological Water Survey                              | -                 | -                         | 200,000                         | 200,000                             | 200,000                         | 200,000                             |
| Park Operations and Maintenance                      | -                 | -                         | 3,710,000                       | 6,810,000                           | 3,710,000                       | 4,810,000                           |
| Winterset Water Utility                              | -                 | -                         | -                               | 1,000,000                           | -                               | 1,000,000                           |
| Total Department of Natural Resources                | -                 | -                         | 21,200,000                      | 25,800,000                          | 21,200,000                      | 23,800,000                          |
| Department of Natural Resources-Capital              |                   |                           |                                 |                                     |                                 |                                     |
| Geological Water Survey                              | 200,000           | 200,000                   | -                               | -                                   | -                               | -                                   |
| GIS Information for Watershed                        | 195,000           | 195,000                   | -                               | -                                   | -                               | -                                   |
| Water Quality Monitoring                             | 2,955,000         | 2,955,000                 | -                               | -                                   | -                               | -                                   |
| Volunteers and Keepers of Land                       | 100,000           | 100,000                   | -                               | -                                   | -                               | -                                   |
| Animal Feeding Operations                            | 420,000           | 620,000                   | -                               | -                                   | -                               | -                                   |
| Air Quality Monitoring                               | 425,000           | 425,000                   | -                               | -                                   | -                               | -                                   |
| Water Quality Protection                             | 500,000           | 500,000                   | -                               | -                                   | -                               | -                                   |
| REAP                                                 | 12,000,000        | 12,000,000                | -                               | -                                   | -                               | -                                   |
| Water Quantity                                       | 495,000           | 495,000                   | -                               | -                                   | -                               | -                                   |
| Forestry Health Management                           | 100,000           | -                         | -                               | -                                   | -                               | -                                   |
| Park Operations & Maintenance                        | 3,210,000         | 3,710,000                 | -                               | -                                   | -                               | -                                   |
| Total Department of Natural Resources-Capitals       | 20,600,000        | 21,200,000                | -                               | -                                   | -                               | -                                   |
| <b>Total Environment First Fund</b>                  | <b>33,000,000</b> | <b>35,000,000</b>         | <b>37,400,000</b>               | <b>42,000,000</b>                   | <b>39,400,000</b>               | <b>42,000,000</b>                   |

## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                          | FY2012<br>Actual  | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>0297 - lowAccess Fund</b>                         |                   |                           |                                 |                                     |                                 |                                     |
| Secretary of State                                   |                   |                           |                                 |                                     |                                 |                                     |
| Redistricting                                        | 75,000            | -                         | -                               | -                                   | -                               | -                                   |
| Total Secretary of State                             | 75,000            | -                         | -                               | -                                   | -                               | -                                   |
| <b>Total lowAccess Fund</b>                          | <b>75,000</b>     | <b>-</b>                  | <b>-</b>                        | <b>-</b>                            | <b>-</b>                        | <b>-</b>                            |
| <b>0433-Revenue Bonds Capitals Fund</b>              |                   |                           |                                 |                                     |                                 |                                     |
| Department of Administrative Services                |                   |                           |                                 |                                     |                                 |                                     |
| Major Maintenance                                    | 500,000           | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Administrative Services          | 500,000           | -                         | -                               | -                                   | -                               | -                                   |
| Department of Corrections - Capitals                 |                   |                           |                                 |                                     |                                 |                                     |
| DOC-Iowa Correctional Inst. For Women Expansion      | 4,430,952         | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Corrections-Capitals             | 4,430,952         | -                         | -                               | -                                   | -                               | -                                   |
| <b>Total Revenue Bonds Capitals Fund</b>             | <b>4,930,952</b>  | <b>-</b>                  | <b>-</b>                        | <b>-</b>                            | <b>-</b>                        | <b>-</b>                            |
| <b>0441-Unclaimed Winnings Fund</b>                  |                   |                           |                                 |                                     |                                 |                                     |
| Department of Agriculture and Land Stewardship       |                   |                           |                                 |                                     |                                 |                                     |
| Native Horse and Dog Program                         | 305,516           | 305,516                   | 305,516                         | 305,516                             | 305,516                         | 305,516                             |
| Total Department of Agriculture and Land Stewardship | 305,516           | 305,516                   | 305,516                         | 305,516                             | 305,516                         | 305,516                             |
| <b>Total Unclaimed Winnings Fund</b>                 | <b>305,516</b>    | <b>305,516</b>            | <b>305,516</b>                  | <b>305,516</b>                      | <b>305,516</b>                  | <b>305,516</b>                      |
| <b>0445-Hospital Health Care Access Trust</b>        |                   |                           |                                 |                                     |                                 |                                     |
| Department of Human Services                         |                   |                           |                                 |                                     |                                 |                                     |
| Medical Assistance Supplemental                      | 39,223,800        | 33,898,400                | 33,876,000                      | 33,876,000                          | 33,856,000                      | 33,856,000                          |
| For Deposit in Nonparticipating Provider Reimb Fund  | 776,200           | 801,600                   | 824,000                         | 824,000                             | 844,000                         | 844,000                             |
| Total Department of Human Services                   | 40,000,000        | 34,700,000                | 34,700,000                      | 34,700,000                          | 34,700,000                      | 34,700,000                          |
| <b>Total Hospital Health Care Access Trust</b>       | <b>40,000,000</b> | <b>34,700,000</b>         | <b>34,700,000</b>               | <b>34,700,000</b>                   | <b>34,700,000</b>               | <b>34,700,000</b>                   |
| <b>0450-UST Unassign Revenue (Nonbond)</b>           |                   |                           |                                 |                                     |                                 |                                     |
| Department of Agriculture                            |                   |                           |                                 |                                     |                                 |                                     |
| Fuel Inspection                                      | 250,000           | 250,000                   | 250,000                         | 250,000                             | 250,000                         | 250,000                             |

## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                    | FY2012<br>Actual   | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------|--------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| Total Department of Agriculture                | 250,000            | 250,000                   | 250,000                         | 250,000                             | 250,000                         | 250,000                             |
| Department of Natural Resources                |                    |                           |                                 |                                     |                                 |                                     |
| UST Administration Match                       | 200,000            | 200,000                   | 200,000                         | 200,000                             | 200,000                         | 200,000                             |
| Technical Tank Review                          | 200,000            | 200,000                   | 200,000                         | 200,000                             | 200,000                         | 200,000                             |
|                                                | 400,000            | 400,000                   | 400,000                         | 400,000                             | 400,000                         | 400,000                             |
| Total Department of Natural Resources          |                    |                           |                                 |                                     |                                 |                                     |
| <b>Total UST Unassign Revenue (Nonbond)</b>    | <b>650,000</b>     | <b>650,000</b>            | <b>650,000</b>                  | <b>650,000</b>                      | <b>650,000</b>                  | <b>650,000</b>                      |
| <b>0500-IowaCare Fund</b>                      |                    |                           |                                 |                                     |                                 |                                     |
| Department of Human Services                   |                    |                           |                                 |                                     |                                 |                                     |
| Lab Test and Radiology Pool                    | 500,000            | 500,000                   | 500,000                         | -                                   | 500,000                         | -                                   |
| Broadlawns Hospital                            | 65,000,000         | 71,000,000                | 71,000,000                      | 67,500,000                          | 71,000,000                      | 67,500,000                          |
| Regional Provider Network                      | 3,472,176          | 4,986,366                 | 4,986,366                       | 5,986,366                           | 4,986,366                       | 5,986,366                           |
| Care Coordination Pool                         | 1,500,000          | 1,500,000                 | 1,500,000                       | 3,000,000                           | 1,500,000                       | 3,000,000                           |
| Total Department of Human Services             | 70,472,176         | 77,986,366                | 77,986,366                      | 76,486,366                          | 77,986,366                      | 76,486,366                          |
| Board of Regents                               |                    |                           |                                 |                                     |                                 |                                     |
| SUI - UHIC IowaCares Program                   | 27,284,584         | 27,284,584                | 27,284,584                      | 27,284,584                          | 27,284,584                      | 27,284,584                          |
| SUI - UHIC IowaCares Expansion Populatin       | 56,226,279         | 45,654,133                | 45,654,133                      | 52,569,199                          | 45,654,133                      | 52,569,199                          |
| SUI - UHIC IowaCares Physicians                | 16,277,753         | 16,277,753                | 16,277,753                      | 19,806,365                          | 16,277,753                      | 19,806,365                          |
| Total Board of Regents                         | 99,788,616         | 89,216,470                | 89,216,470                      | 99,660,148                          | 89,216,470                      | 99,660,148                          |
| <b>Total IowaCare Fund</b>                     | <b>170,260,792</b> | <b>167,202,836</b>        | <b>167,202,836</b>              | <b>176,146,514</b>                  | <b>167,202,836</b>              | <b>176,146,514</b>                  |
| <b>0692-UI Reserve Fund</b>                    |                    |                           |                                 |                                     |                                 |                                     |
| Iowa Workforce Development                     |                    |                           |                                 |                                     |                                 |                                     |
| IWD Field Offices                              | 4,238,260          | 633,000                   | 633,000                         | 633,000                             | 633,000                         | 633,000                             |
| Total Iowa Workforce Development               | 4,238,260          | 633,000                   | 633,000                         | 633,000                             | 633,000                         | 633,000                             |
| <b>Total UI Reserve Fund</b>                   | <b>4,238,260</b>   | <b>633,000</b>            | <b>633,000</b>                  | <b>633,000</b>                      | <b>633,000</b>                  | <b>633,000</b>                      |
| <b>0791-IPERS Fund</b>                         |                    |                           |                                 |                                     |                                 |                                     |
| Iowa Public Employees' Retirement System       |                    |                           |                                 |                                     |                                 |                                     |
| IPERS Administration                           | 17,686,968         | 17,686,968                | 17,686,968                      | 17,686,968                          | 15,686,968                      | 15,686,968                          |
| Total Iowa Public Employees' Retirement System | 17,686,968         | 17,686,968                | 17,686,968                      | 17,686,968                          | 15,686,968                      | 15,686,968                          |
| <b>Total IPERS Fund</b>                        | <b>17,686,968</b>  | <b>17,686,968</b>         | <b>17,686,968</b>               | <b>17,686,968</b>                   | <b>15,686,968</b>               | <b>15,686,968</b>                   |

## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                 | FY2012<br>Actual  | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|---------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>0810-Road Use Tax Fund</b>               |                   |                           |                                 |                                     |                                 |                                     |
| Department of Inspections and Appeals       |                   |                           |                                 |                                     |                                 |                                     |
| Road Use Tax Fund Appropriation             | 1,623,897         | 1,623,897                 | 1,623,897                       | 1,623,897                           | 1,623,897                       | 1,623,897                           |
| Total Department of Inspections and Appeals | 1,623,897         | 1,623,897                 | 1,623,897                       | 1,623,897                           | 1,623,897                       | 1,623,897                           |
| Department of Management                    |                   |                           |                                 |                                     |                                 |                                     |
| DOM Road Use Tax Fund Appropriation         | 56,000            | 56,000                    | 56,000                          | 56,000                              | 56,000                          | 56,000                              |
| Total Department of Management              | 56,000            | 56,000                    | 56,000                          | 56,000                              | 56,000                          | 56,000                              |
| Department of Transportation                |                   |                           |                                 |                                     |                                 |                                     |
| Personal Delivery of Services DOT           | 225,000           | 225,000                   | 225,000                         | 225,000                             | 225,000                         | 225,000                             |
| County Treasurer Equipment Standing         | 650,000           | 650,000                   | 650,000                         | 650,000                             | 650,000                         | 650,000                             |
| RUTF-Operations                             | 6,570,000         | 6,570,000                 | 6,845,000                       | 6,845,000                           | 6,845,000                       | 6,845,000                           |
| RUTF-Planning & Programs                    | 458,000           | 458,000                   | 414,000                         | 414,000                             | 414,000                         | 414,000                             |
| RUTF-Motor Vehicle                          | 33,921,000        | 33,921,000                | 33,921,000                      | 33,921,000                          | 33,921,000                      | 33,921,000                          |
| RUTF-Unemployment Compensation              | 7,000             | 7,000                     | 7,000                           | 7,000                               | 7,000                           | 7,000                               |
| RUTF-Workers' Compensation                  | 119,000           | 121,000                   | 114,000                         | 114,000                             | 114,000                         | 114,000                             |
| Drivers' Licenses                           | 3,876,000         | 3,876,000                 | 3,876,000                       | 3,876,000                           | 3,876,000                       | 3,876,000                           |
| Mississippi River Parkway Comm              | 40,000            | 40,000                    | 40,000                          | 40,000                              | 40,000                          | 40,000                              |
| Indirect Cost Recoveries                    | 78,000            | 78,000                    | 78,000                          | 78,000                              | 78,000                          | 78,000                              |
| Auditor Reimbursement                       | 67,319            | 67,319                    | 67,319                          | 67,319                              | 67,319                          | 67,319                              |
| County Treasurers Support                   | 1,406,000         | 1,406,000                 | 1,406,000                       | 1,406,000                           | 1,406,000                       | 1,406,000                           |
| RUTF-DAS                                    | 225,000           | 228,000                   | 215,000                         | 215,000                             | 215,000                         | 215,000                             |
| Road/Weather Conditions Info                | 100,000           | 100,000                   | 100,000                         | 100,000                             | 100,000                         | 100,000                             |
| Total Department of Transportation          | 47,742,319        | 47,747,319                | 47,958,319                      | 47,958,319                          | 47,958,319                      | 47,958,319                          |
| Department of Transportation Capitals       |                   |                           |                                 |                                     |                                 |                                     |
| MVD Field Facilities Maintenance            | 200,000           | 200,000                   | 200,000                         | 200,000                             | 200,000                         | 200,000                             |
| Scale Replacements                          | 550,000           | 350,000                   | 280,000                         | 280,000                             | -                               | -                                   |
| Total Department of Transportation Capitals | 750,000           | 550,000                   | 480,000                         | 480,000                             | 200,000                         | 200,000                             |
| Treasurer of State                          |                   |                           |                                 |                                     |                                 |                                     |
| Funds for I3 Expenses                       | 93,148            | 93,148                    | 93,148                          | 93,148                              | 93,148                          | 93,148                              |
| Total Treasurer of State                    | 93,148            | 93,148                    | 93,148                          | 93,148                              | 93,148                          | 93,148                              |
| <b>Total Road Use Tax Fund</b>              | <b>50,265,364</b> | <b>50,070,364</b>         | <b>50,211,364</b>               | <b>50,211,364</b>                   | <b>49,931,364</b>               | <b>49,931,364</b>                   |
| <b>0828-County Endowment Fund</b>           |                   |                           |                                 |                                     |                                 |                                     |
| Department of Economic Development          |                   |                           |                                 |                                     |                                 |                                     |
| Endow Iowa Admin-County Endowment Fund      | 70,000            | 70,000                    | 70,000                          | 70,000                              | 70,000                          | 70,000                              |
| Total Department of Economic Development    | 70,000            | 70,000                    | 70,000                          | 70,000                              | 70,000                          | 70,000                              |

## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                                      | FY2012<br>Actual   | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------------------------|--------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>Total County Endowment Fund</b>                               | <b>70,000</b>      | <b>70,000</b>             | <b>70,000</b>                   | <b>70,000</b>                       | <b>70,000</b>                   | <b>70,000</b>                       |
| <b>0867-MVFT-Unapportioned</b>                                   |                    |                           |                                 |                                     |                                 |                                     |
| Department of Revenue                                            |                    |                           |                                 |                                     |                                 |                                     |
| Motor Veh Fuel Tx-Admin Approp                                   | 1,305,775          | 1,305,775                 | 1,305,775                       | 1,305,775                           | 1,305,775                       | 1,305,775                           |
| Total Department of Revenue                                      | 1,305,775          | 1,305,775                 | 1,305,775                       | 1,305,775                           | 1,305,775                       | 1,305,775                           |
| <b>Total MVFT-Unapportioned</b>                                  | <b>1,305,775</b>   | <b>1,305,775</b>          | <b>1,305,775</b>                | <b>1,305,775</b>                    | <b>1,305,775</b>                | <b>1,305,775</b>                    |
| <b>0942-Endowment for Iowa's Health Restricted Capitals Fund</b> |                    |                           |                                 |                                     |                                 |                                     |
| Department of Corrections - Capitals                             |                    |                           |                                 |                                     |                                 |                                     |
| Fort Madison Construction and FFE Costs                          | -                  | 2,000,000                 | -                               | -                                   | -                               | -                                   |
| Total Department of Corrections-Capitals                         | -                  | 2,000,000                 | -                               | -                                   | -                               | -                                   |
| Department of Public Safety - Capitals                           |                    |                           |                                 |                                     |                                 |                                     |
| DPS State Emergency Response Training Facility                   | (2,000,000)        | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Public Safety - Capitals                     | (2,000,000)        | -                         | -                               | -                                   | -                               | -                                   |
| <b>Total Endowment for Iowa's Health Restricted Capitals</b>     | <b>(2,000,000)</b> | <b>2,000,000</b>          | <b>-</b>                        | <b>-</b>                            | <b>-</b>                        | <b>-</b>                            |
| <b>0943-Technology Reinvestment Fund</b>                         |                    |                           |                                 |                                     |                                 |                                     |
| Department of Cultural Affairs                                   |                    |                           |                                 |                                     |                                 |                                     |
| Grout Museum District Oral History Exhibit                       | -                  | 150,000                   | 129,450                         | 129,450                             | -                               | -                                   |
| Total Department of Cultural Affairs                             | -                  | 150,000                   | 129,450                         | 129,450                             | -                               | -                                   |
| Department of Corrections                                        |                    |                           |                                 |                                     |                                 |                                     |
| Iowa Corrections Offender Network                                | 500,000            | 500,000                   | 1,500,000                       | -                                   | 2,500,000                       | -                                   |
| Total Department of Corrections                                  | 500,000            | 500,000                   | 1,500,000                       | -                                   | 2,500,000                       | -                                   |
| Department of Education                                          |                    |                           |                                 |                                     |                                 |                                     |
| Statewide Education Data Warehouse                               | 600,000            | 600,000                   | 1,000,000                       | 600,000                             | 1,000,000                       | 1,000,000                           |
| ICN Part III Leases & Maintenance Network                        | 2,727,000          | 2,727,000                 | 3,647,000                       | 2,727,000                           | 3,647,000                       | 3,647,000                           |
| Total Department of Education                                    | 3,327,000          | 3,327,000                 | 4,647,000                       | 3,327,000                           | 4,647,000                       | 4,647,000                           |
| Iowa Communications Network                                      |                    |                           |                                 |                                     |                                 |                                     |
| ICN Equipment Replacement - TRF                                  | 2,248,653          | 2,198,653                 | 2,248,653                       | 2,248,653                           | 2,248,653                       | 2,248,653                           |
| Total Iowa Communications Network                                | 2,248,653          | 2,198,653                 | 2,248,653                       | 2,248,653                           | 2,248,653                       | 2,248,653                           |
| Department of Human Rights                                       |                    |                           |                                 |                                     |                                 |                                     |
| Infrastructure for Integrating Justice Data Systems              | 1,689,307          | 1,714,307                 | -                               | 1,454,734                           | -                               | 2,000,000                           |

## State of Iowa

### Other Fund Appropriations

#### FY14-FY15 Governor's Recommendations

| DESCRIPTION                                            | FY2012<br>Actual  | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|--------------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| Total Department of Human Rights                       | 1,689,307         | 1,714,307                 | -                               | 1,454,734                           | -                               | 2,000,000                           |
| Department of Management                               |                   |                           |                                 |                                     |                                 |                                     |
| Transparency Project                                   | 50,000            | 45,000                    | 45,000                          | 45,000                              | 45,000                          | 45,000                              |
| Iowa Grants Management                                 | -                 | 125,000                   | -                               | -                                   | -                               | -                                   |
| Total Department of Management                         | 50,000            | 170,000                   | 45,000                          | 45,000                              | 45,000                          | 45,000                              |
| Department of Public Health                            |                   |                           |                                 |                                     |                                 |                                     |
| Technology Transition                                  | -                 | -                         | -                               | 480,000                             | -                               | -                                   |
| Total Department of Public Health                      | -                 | -                         | -                               | 480,000                             | -                               | -                                   |
| Department of Administrative Services - Capitals       |                   |                           |                                 |                                     |                                 |                                     |
| Technology Projects and Consolidation                  | -                 | -                         | -                               | -                                   | -                               | 6,613,663                           |
| ITE Pooled Technology                                  | 1,643,728         | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Administrative Services - Capitals | 1,643,728         | -                         | -                               | -                                   | -                               | 6,613,663                           |
| Department of Corrections - Capitals                   |                   |                           |                                 |                                     |                                 |                                     |
| DOC Digital/700Mhz Communications Conversion           | -                 | 3,500,000                 | -                               | -                                   | -                               | -                                   |
| Total Department of Corrections - Capitals             | -                 | 3,500,000                 | -                               | -                                   | -                               | -                                   |
| Department of Education - Capitals                     |                   |                           |                                 |                                     |                                 |                                     |
| IPTV Inductive Output Tubes                            | -                 | 320,000                   | -                               | -                                   | -                               | -                                   |
| Total Department of Education - Capitals               | -                 | 320,000                   | -                               | -                                   | -                               | -                                   |
| Department of Human Services - Capitals                |                   |                           |                                 |                                     |                                 |                                     |
| Medicaid Technology                                    | 3,494,176         | 4,120,037                 | 4,815,163                       | 4,815,163                           | 1,945,684                       | 1,945,684                           |
| Central Iowa Center for Independent Living             | 11,000            | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Human Services - Capitals          | 3,505,176         | 4,120,037                 | 4,815,163                       | 4,815,163                           | 1,945,684                       | 1,945,684                           |
| Department of Public Safety - Capitals                 |                   |                           |                                 |                                     |                                 |                                     |
| DPS Radio Replacement                                  | 2,500,000         | 2,500,000                 | 2,500,000                       | 2,500,000                           | -                               | -                                   |
| DPS Dubuque Fire Training Simulator                    | 80,000            | -                         | -                               | -                                   | -                               | -                                   |
| Total Department of Public Safety - Capitals           | 2,580,000         | 2,500,000                 | 2,500,000                       | 2,500,000                           | -                               | -                                   |
| Judicial Branch                                        |                   |                           |                                 |                                     |                                 |                                     |
| Electronic Document Management System                  | -                 | 1,000,000                 | 3,000,000                       | 3,000,000                           | -                               | -                                   |
| Total Judicial Branch                                  | -                 | 1,000,000                 | 3,000,000                       | 3,000,000                           | -                               | -                                   |
| <b>Total Technology Reinvestment Fund</b>              | <b>15,543,864</b> | <b>19,499,997</b>         | <b>18,885,266</b>               | <b>18,000,000</b>                   | <b>11,386,337</b>               | <b>17,500,000</b>                   |
| <b>0944-Renewable Fuel Infrastructure Fund</b>         |                   |                           |                                 |                                     |                                 |                                     |
| Department of Agriculture and Land Stewardship         |                   |                           |                                 |                                     |                                 |                                     |
| Motor Fuel Inspection                                  | 500,000           | 500,000                   | 500,000                         | 500,000                             | 500,000                         | 500,000                             |
| Total Department of Agriculture and Land Stewardship   | 500,000           | 500,000                   | 500,000                         | 500,000                             | 500,000                         | 500,000                             |

## State of Iowa

### Other Fund Appropriations

FY14-FY15 Governor's Recommendations

| DESCRIPTION                                     | FY2012<br>Actual     | FY2013<br>Budget Estimate | FY2014<br>Department<br>Request | FY2014<br>Governor's<br>Recommended | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-------------------------------------------------|----------------------|---------------------------|---------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>Total Renewable Fuel Infrastructure Fund</b> | <b>500,000</b>       | <b>500,000</b>            | <b>500,000</b>                  | <b>500,000</b>                      | <b>500,000</b>                  | <b>500,000</b>                      |
| <b>0955-Health Care Trust Fund</b>              |                      |                           |                                 |                                     |                                 |                                     |
| Department of Human Services                    |                      |                           |                                 |                                     |                                 |                                     |
| Medical Assistance                              | 106,363,275          | 106,046,400               | 106,046,400                     | 106,046,400                         | 106,046,400                     | 106,046,400                         |
| Total Department of Human Services              | 106,363,275          | 106,046,400               | 106,046,400                     | 106,046,400                         | 106,046,400                     | 106,046,400                         |
| <b>Total Health Care Trust Fund</b>             | <b>106,363,275</b>   | <b>106,046,400</b>        | <b>106,046,400</b>              | <b>106,046,400</b>                  | <b>106,046,400</b>              | <b>106,046,400</b>                  |
| <b>0985-Quality Assurance</b>                   |                      |                           |                                 |                                     |                                 |                                     |
| Department of Human Services                    |                      |                           |                                 |                                     |                                 |                                     |
| Medical Assistance                              | 29,000,000           | 26,500,000                | 28,788,917                      | 28,788,917                          | 28,788,917                      | 28,788,917                          |
| Total Department of Human Services              | 29,000,000           | 26,500,000                | 28,788,917                      | 28,788,917                          | 28,788,917                      | 28,788,917                          |
| <b>Total Quality Assurance</b>                  | <b>29,000,000</b>    | <b>26,500,000</b>         | <b>28,788,917</b>               | <b>28,788,917</b>                   | <b>28,788,917</b>               | <b>28,788,917</b>                   |
| <b>Total Other Fund Appropriations</b>          | <b>1,086,144,963</b> | <b>1,135,165,010</b>      | <b>1,347,764,062</b>            | <b>1,116,476,886</b>                | <b>1,339,842,157</b>            | <b>1,088,120,040</b>                |



**GRAPHS &  
SUPPORT DOCUMENTS -  
PROPERTY TAX**



# Iowa Property Tax

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## Calculating Property Tax

Iowa property tax is primarily a tax on "real property," which is land, buildings, structures, and other improvements that are constructed on or in the land, attached to the land, or placed upon a foundation. Property tax supports many different "taxing authorities." All property is taxed by at least five authorities—counties, school districts, agricultural extension districts, assessor offices, and community colleges. Property is also taxed by either a city or a township. Taxing authorities may also include hospital districts and sanitation districts. In addition, there are associations for fire protection, drainage, and other public needs that levy taxes. Iowa has more than 2,000 taxing authorities.

The formula below shows how the final property tax dollar amount for properties (excluding gas and electric utility properties) is calculated. Several of the components will vary based on the class (type) and the location of property being taxed.

Property Tax Calculation Example:

|   |                |                                                                    |
|---|----------------|--------------------------------------------------------------------|
|   | \$115,000      | Dwelling                                                           |
| + | \$13,094       | Land                                                               |
| + | \$0            | Non-Dwelling Building                                              |
| = | \$128,094      | Total Assessed Valuation                                           |
| - | \$0            | Less tax abatement or partial tax exemption (if applicable)        |
| X | 50.7518%       | Multiplied by rollback percentage                                  |
| = | \$65,010       | Taxable Valuation (with rollback factor applied)                   |
| - | \$0            | Less military service exemption (if applicable)                    |
| = | \$65,010       | Taxable Valuation (with rollback and tax exemption applied)        |
| X | 36.52082       | Multiplied by consolidated tax rate (per \$1,000 valuation)        |
| = | \$2,374        | Amount of gross property taxes                                     |
| - | \$160          | Less property tax credits if applicable (such as homestead credit) |
| = | <b>\$2,214</b> | <b>Net property taxes due</b>                                      |

Four dynamic factors affect property taxes:

- 1) Assessed property valuation
- 2) State limits on property valuation
- 3) Tax revenue limits and needs of local taxing authorities
- 4) Tax increment financing, exemptions and credits

The following pages outline why and how each of these four dynamic factors affects the calculation of property taxes in Iowa.

## Assessed Property Valuation

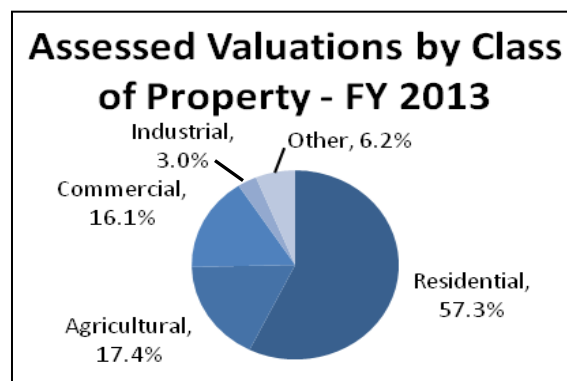
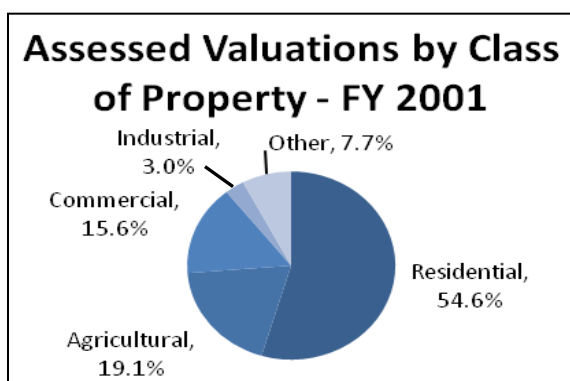
Taxable real property is classified by local assessors as one of four classes shown below. Taxable real property is assessed at 100 percent of market value, except for agricultural property. The assessment of agricultural property, excluding agricultural dwellings, is based exclusively on its productivity. Agricultural dwellings are valued as rural residential property.

| CLASSIFICATION                                    | ASSESSED             |
|---------------------------------------------------|----------------------|
| 1. Agricultural                                   | Productivity         |
| 2. Residential (including agricultural dwellings) | 100% of Market Value |
| 3. Commercial                                     | 100% of Market Value |
| 4. Industrial                                     | 100% of Market Value |

The Agricultural Productivity Method of assessing agricultural land and buildings relies on a five-year average of the productivity of the agricultural land in the county to set the value for an acre. This average is a calculation of the crop values over the five years plus government program payments less expenses for insurance and taxes. The formula results in a growth percentage that is applied to the value of each acre from the previous assessment.

The assessment of residential dwellings, commercial buildings, and industrial buildings is done by city or county assessors. The Department of Revenue centrally assesses certain items: telephone and telegraph companies, railway companies, gas companies (including pipelines) and land, buildings, machinery & equipment belonging to Electric Companies (including rural cooperatives).

The charts below show the distribution of Iowa's assessed values of properties by class in Fiscal Year 2001 and Fiscal Year 2013.



**Footnotes:**

Military property tax exemption was subtracted from Residential property valuation.

Agricultural includes agricultural land and agricultural buildings.

Other includes Industrial M&E/Computers, Railroads, all Utilities, and Other

Gas and electric utilities pay an excise tax on energy delivered rather than property tax.

Tax Increment Financing Valuation is included.

**Equalization**—Equalization helps maintain equitable assessments among classes of property and among assessing jurisdictions. Assessed values are equalized every two years by the Department of Revenue. Assessments of any class of property are equalized if the aggregate assessed valuation of that class of property is at least 5 percent above or below the valuation of that class of property statewide.

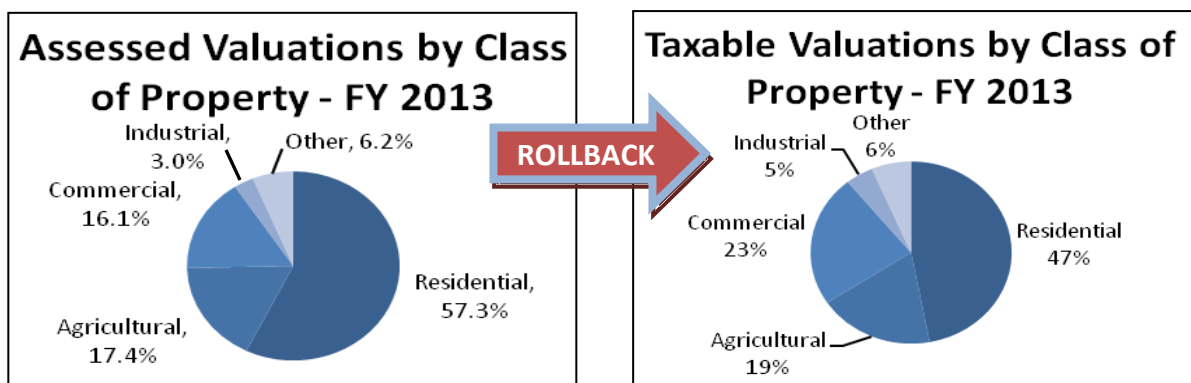
## State Limits on Property Valuation (Rollback)

Iowa limits the annual percent of statewide taxable value growth of a class of property due to revaluation of existing property. This “rollback” represents the percentage of a property’s assessed value that is subject to taxation. For example, a rollback of 35% means a \$100,000 assessed value property has a taxable value of \$35,000.

The assessment limitations are applied according to class of property as follows:

| CLASSIFICATION | LIMITATION                                                                          |
|----------------|-------------------------------------------------------------------------------------|
| Agricultural   | 4% of annual statewide growth from revaluation                                      |
| Residential    | 4% of annual statewide growth from revaluation                                      |
| Commercial     | 4% of annual statewide growth from revaluation                                      |
| Industrial     | 4% of annual statewide growth from revaluation                                      |
| Utility        | 8% of annual statewide growth from revaluation                                      |
| Railroad       | Lowest of assessment limitation percentage for commercial, industrial, and utility. |

In addition, increases in the assessment of residential and agricultural property are tied to each other. The annual increase in each class of property is limited to the smaller of the two increases in either class of property. For example, if in the same year the increase in residential property valuations was 4 percent and the increase in agricultural property valuations was only 2 percent, then the increase in the residential valuations would be reduced to 2 percent, resulting in an increase of only 2 percent for each of the two classes of property i.e., the lower percentage increase of the two classes. The charts below show the effect of the rollback on Iowa’s property taxes for Fiscal Year 2013.



**Net Taxable Property Valuation**—As a result of statewide limitations (rollbacks) on annual growth in assessed values the valuation of property subject to taxation may be a percentage of the assessed value. The rollback is applied uniformly to each and every assessed value in the state for a class of property. Even though the state's total taxable value will increase by only the allowed percent of growth, the resultant taxable values for individual properties will change by different percents. This is because their assessed valuations do not change at the same rate as the state total.

## Tax Revenue Limits and Needs of Local Taxing Authorities (Property Tax Levies)

Local government entities that have statutory authority to certify property taxes for budgeted expenditures are required to certify their taxes to the county auditor to be levied and collected by the county. Once collected, the county treasurer disburses the property tax revenues to the appropriate local government. The same property tax rates are applied to all classes of property.

*Property Tax Rates*—Iowa law imposes a number of limitations on the collection of property taxes by local government entities. The various maximum levy rates prescribed in statute are limitations on the property tax. Prescribing the allowable uses for revenues collected from levies is also a limitation on property taxes. Property tax rates are calculated by dividing the budgeted dollars by the appropriate net taxable valuation divided by \$1,000.

Property tax rates are expressed as “dollars per thousand.” For example, a property with a taxable valuation of \$65,010 and a consolidated tax rate of \$36.52082 per thousand dollars of valuation would create \$2,374 in property taxes due for the year, prior to any credits. The consolidated levy rate is the sum of all the individual taxing authorities’ tax rates (such as schools, city, county, etc.).

Three variables must interact to decrease or increase property taxes:

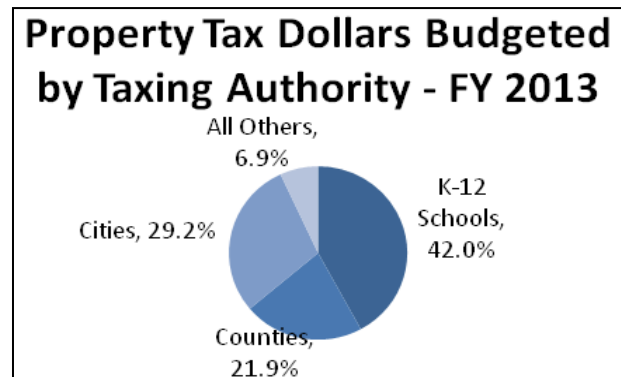
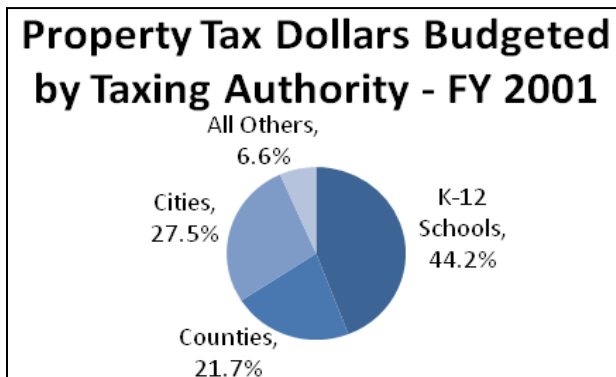
- The combined budgets of the taxing authorities
- The total value of all the property in the taxing entity
- The value of the property

### Property Tax Dollars Calculation Example

| Levy Authority         | Tax Rate    | x Taxable Value / 1000 |
|------------------------|-------------|------------------------|
| School District        | \$14.93556  | \$ 971                 |
| City                   | \$11.11030  | 722                    |
| County                 | \$ 9.03245  | 587                    |
| Community College      | \$ 0. 81973 | 53                     |
| Assessor's Office      | \$ 0. 27126 | 18                     |
| Agricultural Extension | \$ 0. 26689 | 17                     |
| Hospital               | \$ 0.08463  | 6                      |
| Totals                 | \$36.52082  | \$ 2,374               |

### Property taxes increase if...

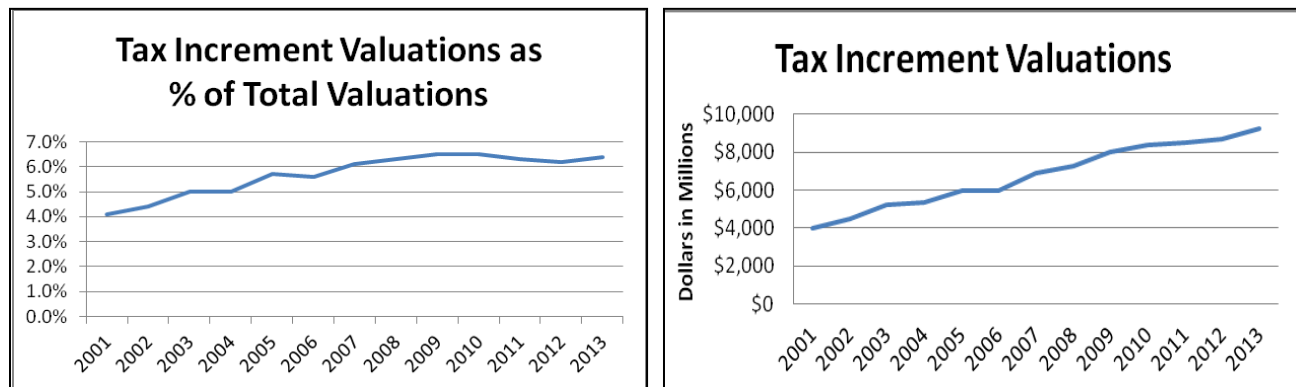
- The budgets increase and the value of all properties remain the same.
- The budgets and value of property in the entire government entity remain the same but the value of the individual property increases.
- The budgets and value of the individual’s property remain the same but the value of the property in the entire government unit decreases.



## Tax Increment Financing, Exemptions and Credits

**Tax Increment Financing – Urban Renewal Areas**—Local governments have been using tax increment financing (TIF) since 1958 after authority was granted by the 57th General Assembly. An urban renewal area is established when a local government (city, county, or community college) adopts a resolution establishing an urban renewal area, or in the case of a community college, a jobs training project. The ordinance is passed to divide revenues and to cause the valuation of the TIF area to remain at the prior year's taxable valuation for the purpose of establishing the base value of the TIF area. The TIF area base value is taxed at the total combined tax rate by all taxing authorities (county, city, school, and others) with the revenues distributed to each taxing entity.

The increased value of a TIF area is called the incremental value. The incremental value is taxed at the consolidated tax rate of the taxing district, but the revenues are pledged to the TIF project. The exception is all bonded indebtedness levies, school district physical plant and equipment levies which began in Fiscal Year 2002 and school district instructional support levies beginning in Fiscal Year 2014.



Debt is issued by the TIF Authority with the project, providing the funds required to finance the TIF project. The property tax revenues generated by the incremental value in the TIF area are then used to retire the debt.

**Homestead Credits and Military Exemptions**—Taxable value of a property in Iowa can be limited by credits and exemptions in addition to limitation through rollback. Two prominent examples of this are the Homestead Credit and the Military Exemption. Homestead Credits were originally adopted to encourage home ownership through property tax relief. The current credit is equal to the actual tax levy on the first \$4,850 of actual value. The Military Exemption reduces the taxable value of property for military veterans. The amount of this exemption varies based on the veteran's time of service. Property owners must apply for these credits and exemptions.

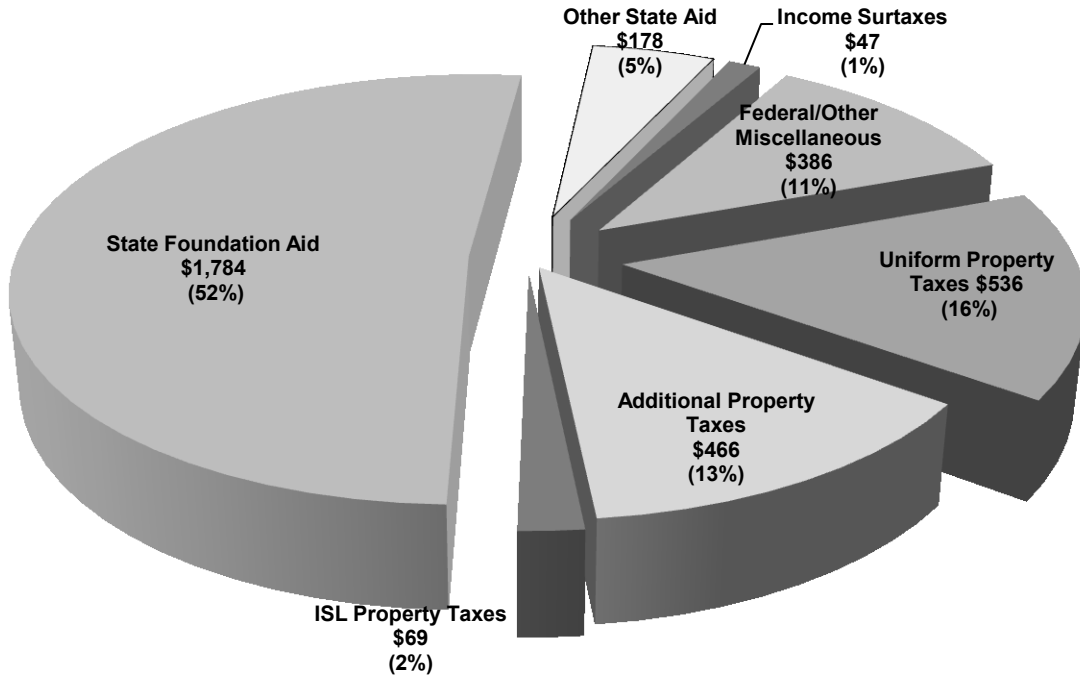




**GRAPHS &  
SUPPORT DOCUMENTS -  
EDUCATION**

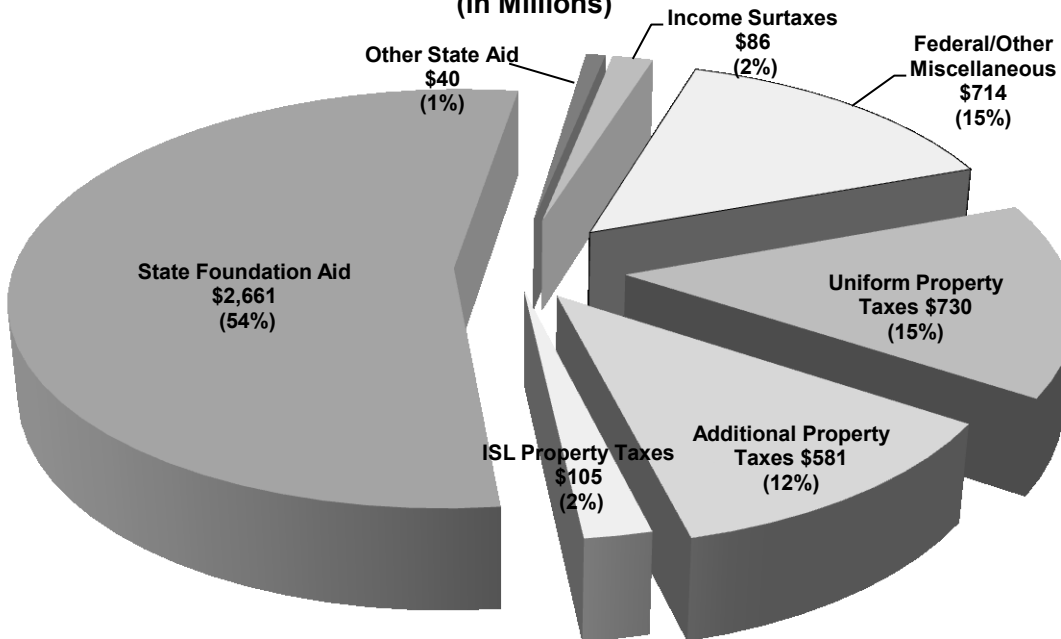


**K-12 Education Funding Source Detail  
School Year 2002-2003  
(in Millions)**



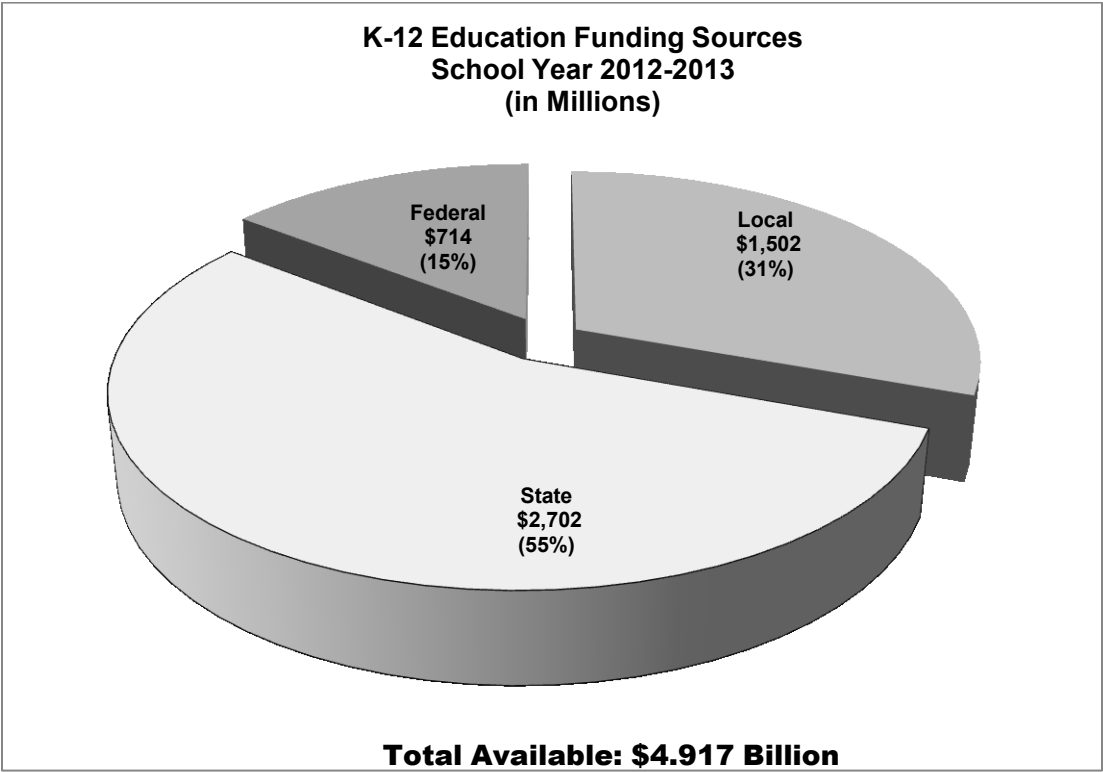
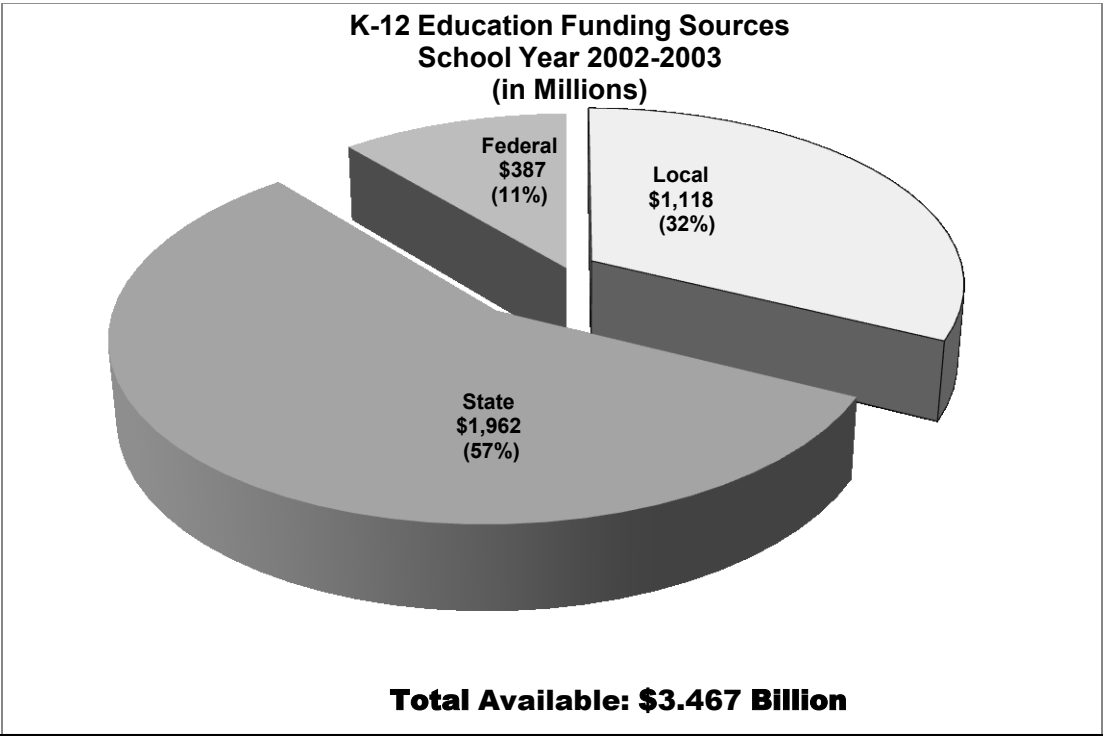
**Total Available: \$3.466 Billion**

**K-12 Education Funding Source Detail  
School Year 2012-2013  
(in Millions)**

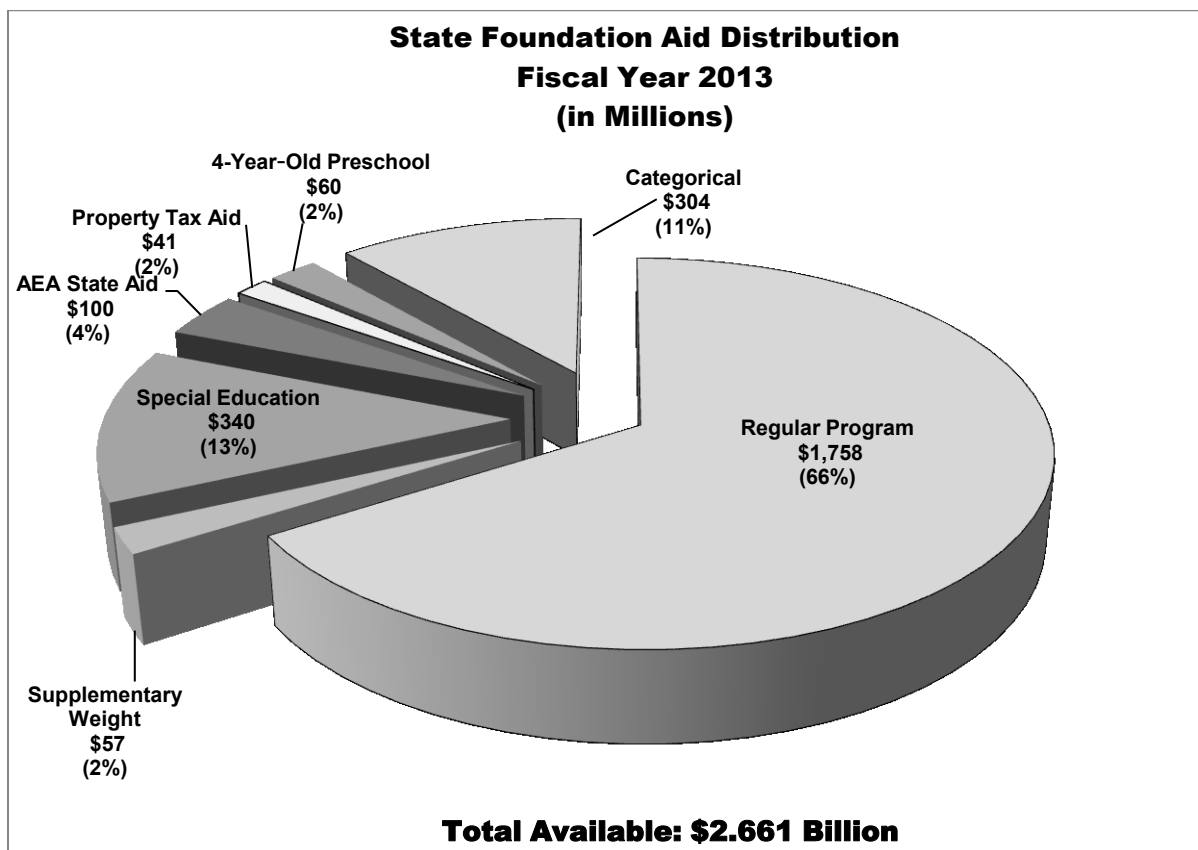
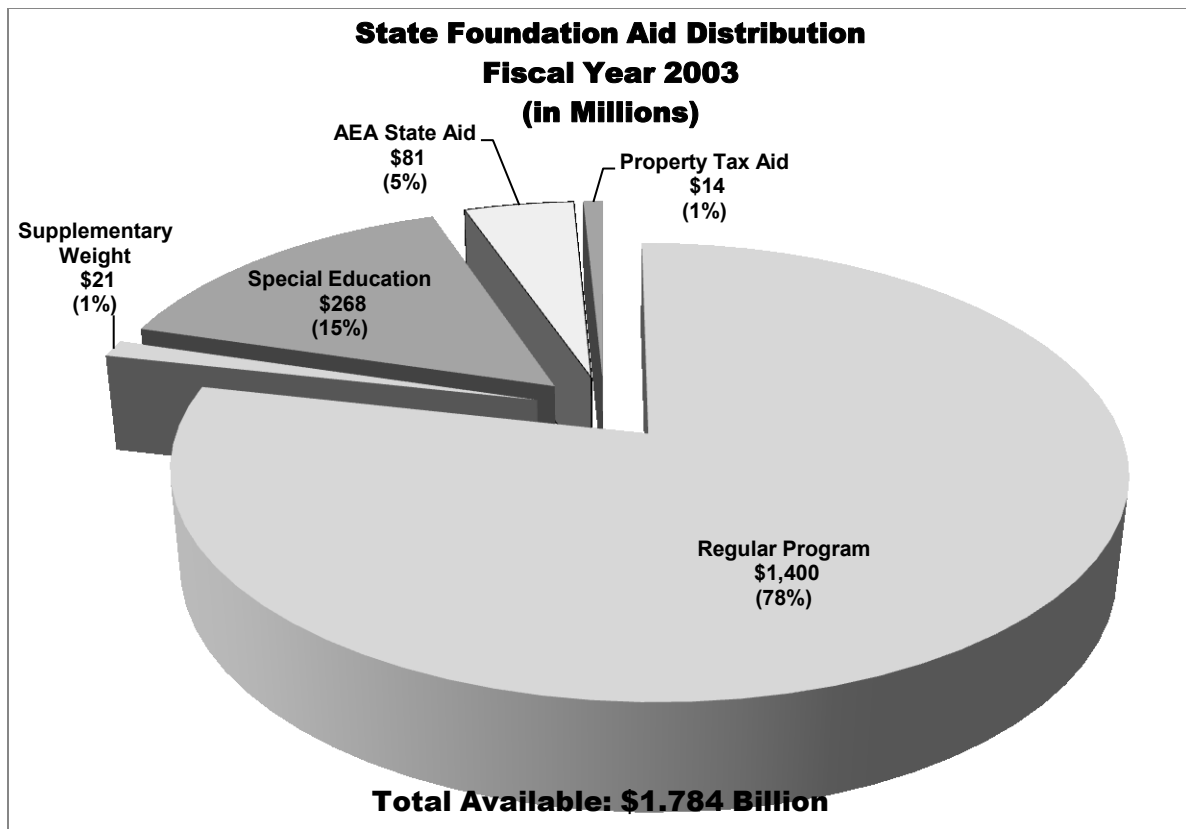


**Total Available: \$4.917 Billion**

Source: Iowa Department of Management

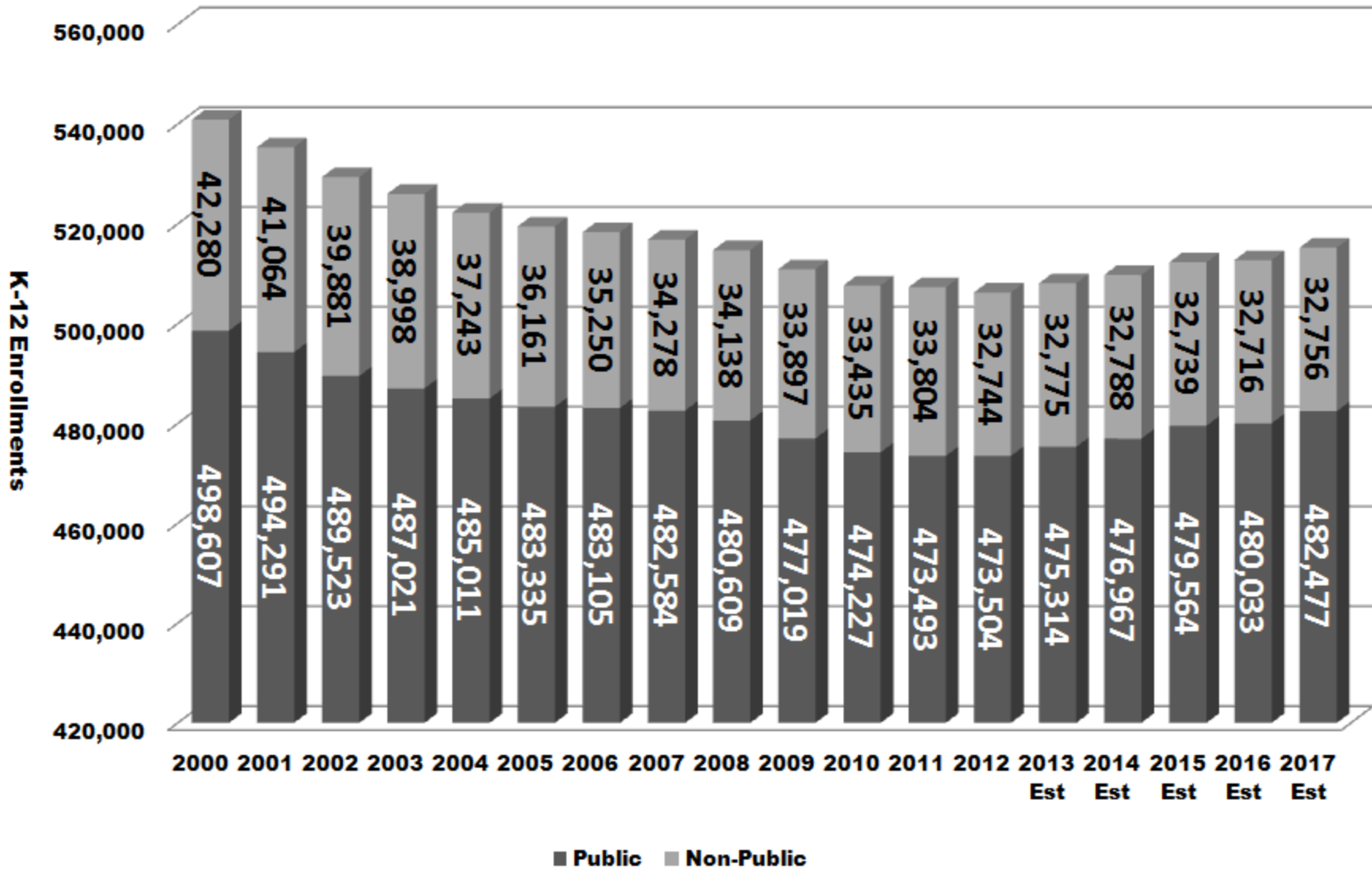


Source: Iowa Department of Management



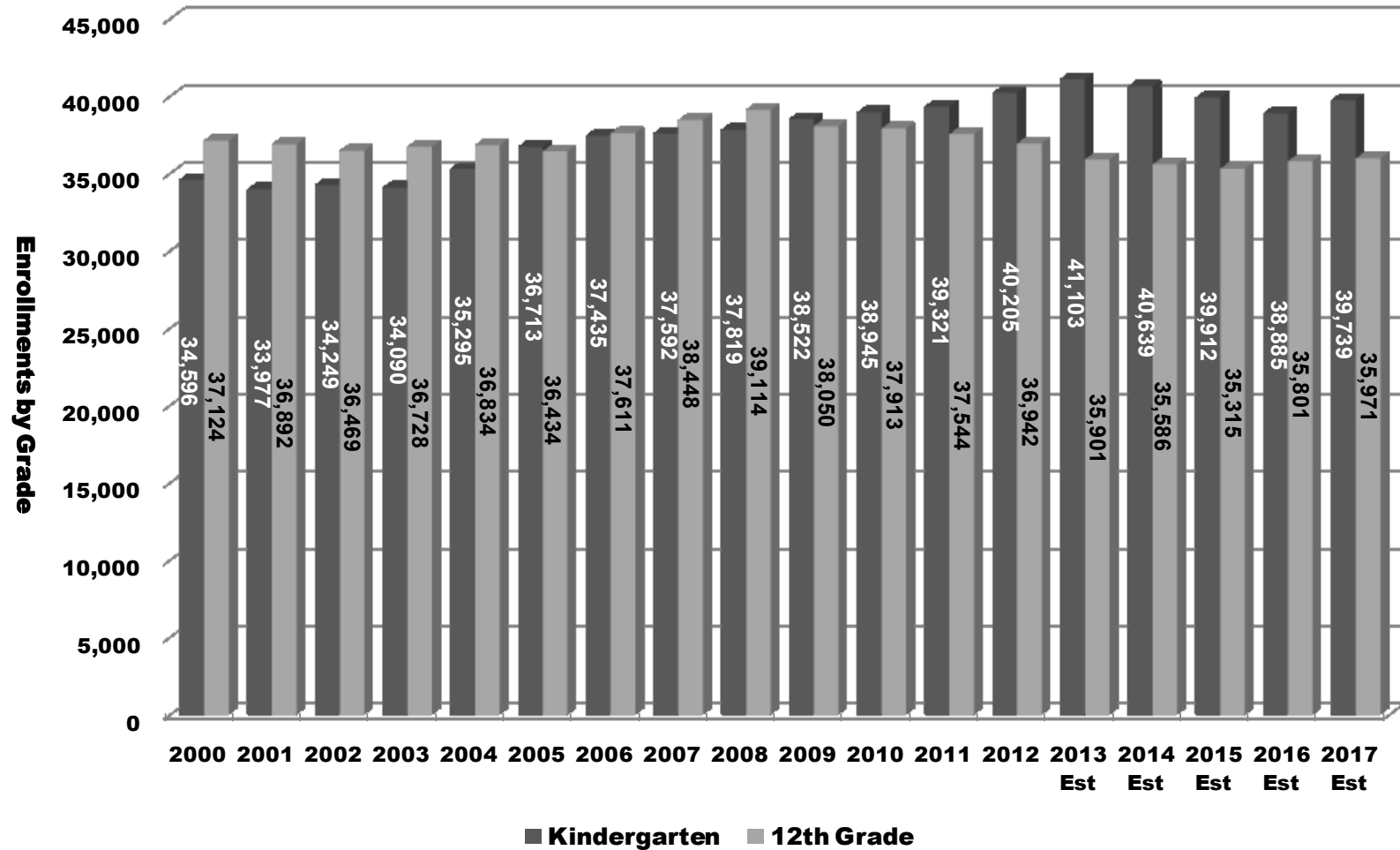
Source: Iowa Department of Management

## Iowa's K-12 Public and Non-public School Enrollments School Years 2000 - 2017



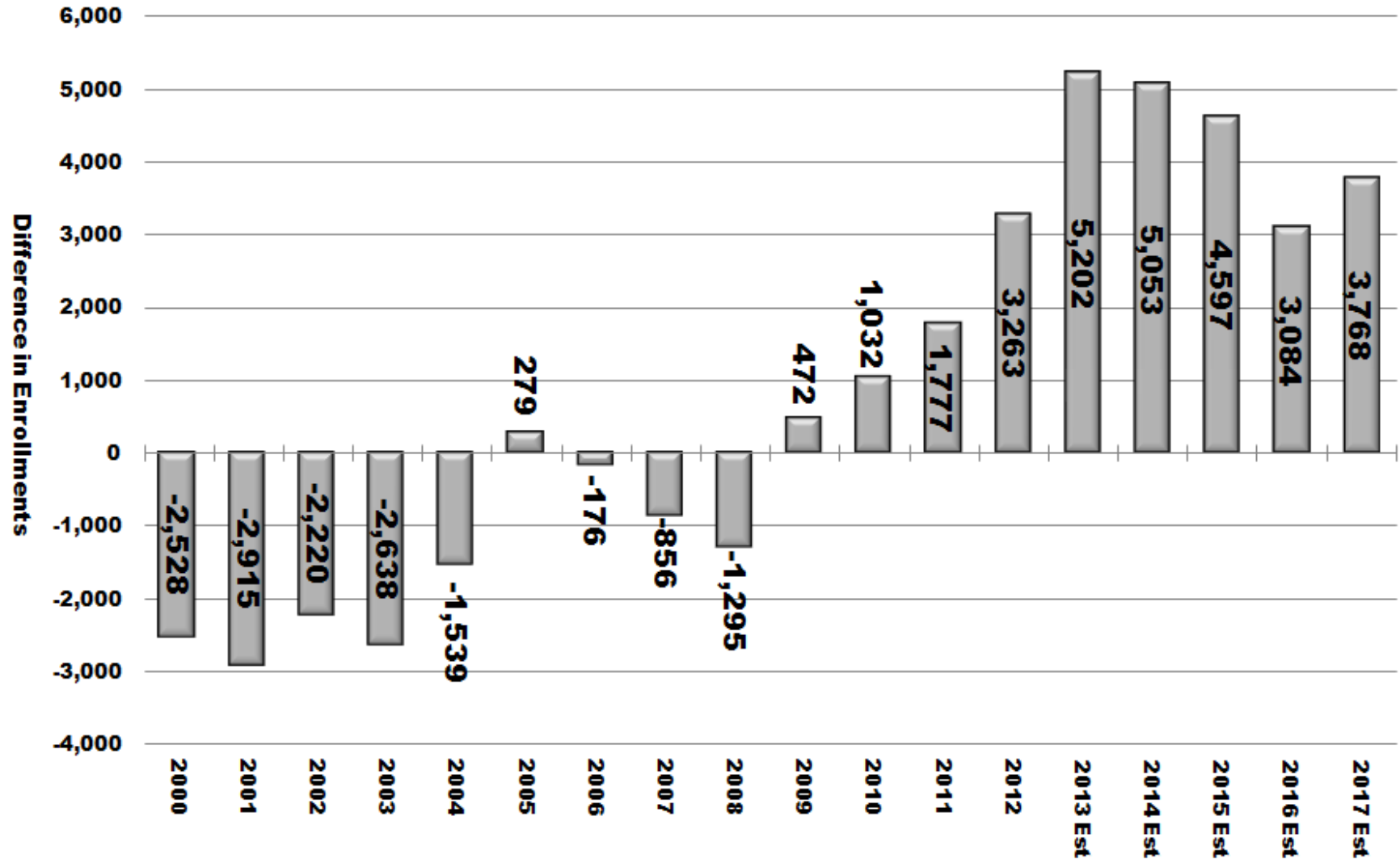
Source: Iowa Department of Management

# Iowa's Public School Enrollments Kindergarten Compared to 12th Grade School Years 2000 - 2017



Source: Iowa Department of Management

# Iowa's Public School Enrollments Kindergarten Compared to 12th Grade School Years 2000 - 2017



Source: Iowa Department of Management



**GRAPHS &**

**SUPPORT DOCUMENTS -**

**HUMAN SERVICES**

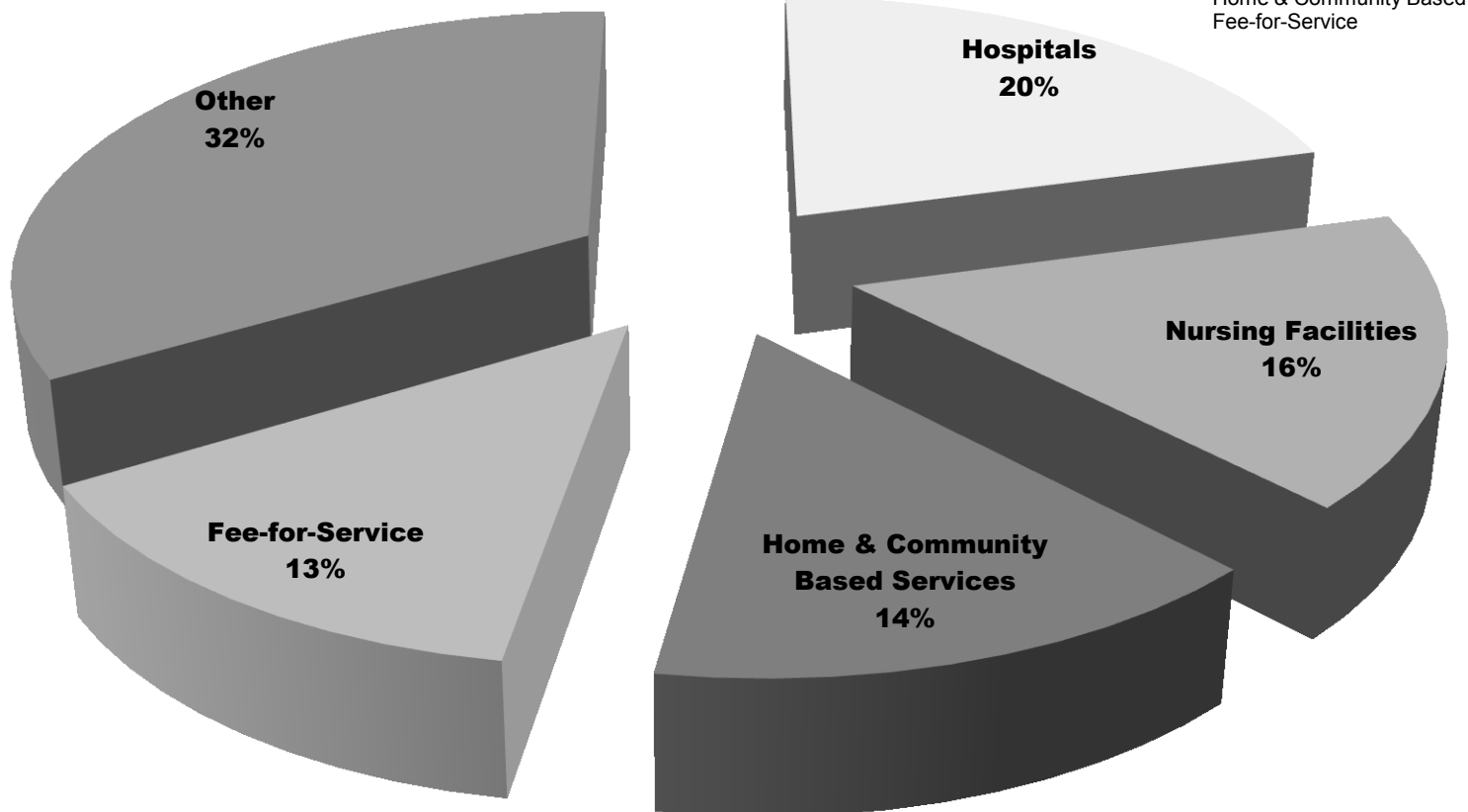


**Iowa Department of Human Services  
Total Clients Served by Program (FY 2012)**

| Program                                             | Number of<br>Clients Served | FY 2012               |                             |                       |                   |                   | Total Cost<br>Per Client | State Cost<br>Per Client |
|-----------------------------------------------------|-----------------------------|-----------------------|-----------------------------|-----------------------|-------------------|-------------------|--------------------------|--------------------------|
|                                                     |                             | FY 2012<br>State Cost | Federal/Other<br>Funds Cost | FY 2012<br>Total Cost |                   |                   |                          |                          |
| Adoption Subsidy                                    | 8,960                       | \$ 35,468,043         | \$ 31,151,939               | \$ 66,619,982         | \$ 7,435          | \$ 3,958          |                          |                          |
| Adult MH/DD Services                                | 44,187                      | \$ 166,380,567        | \$ -                        | \$ 166,380,567        | \$ 3,765          | \$ 3,765          |                          |                          |
| Child Care                                          | 23,755                      | \$ 55,489,591         | \$ 47,245,323               | \$ 102,734,914        | \$ 4,325          | \$ 2,336          |                          |                          |
| Child Support                                       | 631,773                     | \$ 13,114,281         | \$ 37,759,479               | \$ 50,873,760         | \$ 81             | \$ 21             |                          |                          |
| Child Welfare                                       | 8,048                       | \$ 43,486,910         | \$ 44,861,791               | \$ 88,348,701         | \$ 10,978         | \$ 5,403          |                          |                          |
| Family Investment Program                           | 41,413                      | \$ 48,083,117         | \$ 16,763,703               | \$ 64,846,820         | \$ 1,566          | \$ 1,161          |                          |                          |
| Hawk-I (includes expanded Medicaid and dental only) | 55,308                      | \$ 34,130,988         | \$ 93,065,467               | \$ 127,196,455        | \$ 2,300          | \$ 617            |                          |                          |
| Medicaid                                            | 393,664                     | \$ 1,093,533,556      | \$ 2,523,402,450            | \$ 3,616,936,006      | \$ 9,188          | \$ 2,778          |                          |                          |
| <b>Juvenile Facilities:</b>                         | <b>201</b>                  | <b>\$ 17,434,790</b>  | <b>\$ 4,967,866</b>         | <b>\$ 22,402,656</b>  | <b>\$ 111,456</b> | <b>\$ 86,740</b>  |                          |                          |
| Toledo                                              | 53                          | \$ 7,110,413          | \$ 1,943,056                | \$ 9,053,469          | \$ 170,820        | \$ 134,159        |                          |                          |
| Eldora                                              | 127                         | \$ 10,324,377         | \$ 3,024,810                | \$ 13,349,187         | \$ 105,112        | \$ 81,294         |                          |                          |
| <b>Civil Commitment Unit for Sexual</b>             | <b>91</b>                   | <b>\$ 7,898,570</b>   | <b>\$ 2,658</b>             | <b>\$ 7,901,228</b>   | <b>\$ 86,827</b>  | <b>\$ 86,797</b>  |                          |                          |
| <b>Mental Health Institutes:</b>                    | <b>189</b>                  | <b>\$ 46,202,287</b>  | <b>\$ 6,918,598</b>         | <b>\$ 53,120,885</b>  | <b>\$ 281,063</b> | <b>\$ 244,457</b> |                          |                          |
| Cherokee                                            | 30                          | \$ 14,264,358         | \$ 1,496,567                | \$ 15,760,925         | \$ 525,364        | \$ 475,479        |                          |                          |
| Clarinda                                            | 32                          | \$ 8,161,131          | \$ 60,821                   | \$ 8,221,952          | \$ 256,936        | \$ 255,035        |                          |                          |
| Independence                                        | 60                          | \$ 17,506,816         | \$ 3,186,028                | \$ 20,692,844         | \$ 344,881        | \$ 291,780        |                          |                          |
| Mt. Pleasant                                        | 63                          | \$ 6,269,982          | \$ 2,175,182                | \$ 8,445,164          | \$ 134,050        | \$ 99,524         |                          |                          |
| <b>State Resource Centers:</b>                      | <b>486</b>                  | <b>\$ 30,466,057</b>  | <b>\$ 107,679,159</b>       | <b>\$ 138,145,216</b> | <b>\$ 284,249</b> | <b>\$ 62,687</b>  |                          |                          |
| Glenwood                                            | 268                         | \$ 17,683,204         | \$ 59,542,628               | \$ 77,225,832         | \$ 288,156        | \$ 65,982         |                          |                          |
| Woodward                                            | 186                         | \$ 12,782,853         | \$ 48,136,531               | \$ 60,919,384         | \$ 327,524        | \$ 68,725         |                          |                          |

Source: Iowa Department of Management

# **Medicaid Expense Summary FY2012 (Actual)**



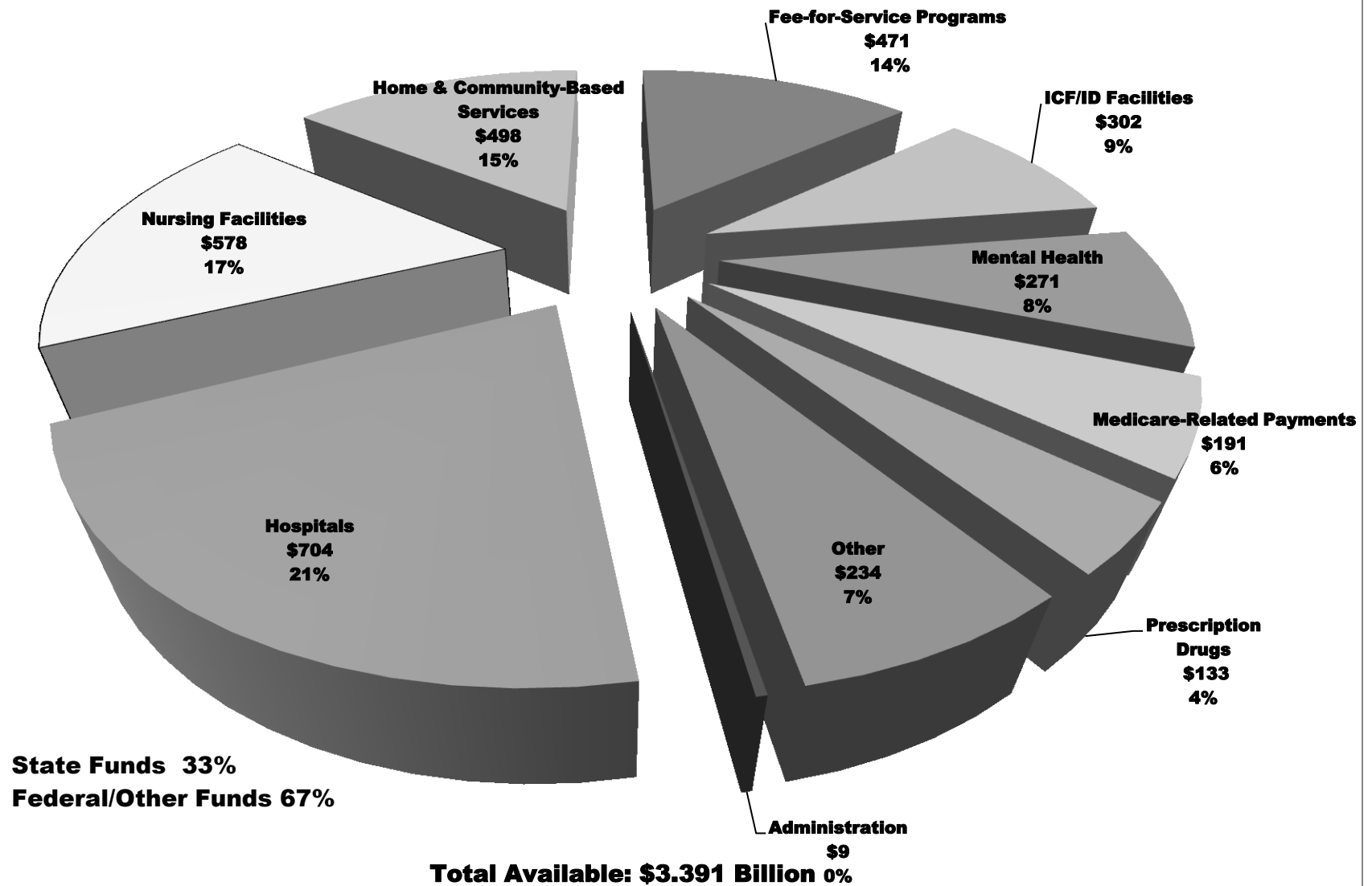
67% Allocated to:  
Hospitals  
Nursing Facilities  
Home & Community Based  
Fee-for-Service

## **FY12 Actual Expenditures**

|                                 |                         |
|---------------------------------|-------------------------|
| Hospitals                       | \$ 703,666,930          |
| Nursing Facilities              | \$ 578,096,438          |
| Home & Community Based Services | \$ 498,268,682          |
| Fee-for-Service                 | \$ 470,723,624          |
| Other                           | \$ 1,140,018,568        |
| <b>Total</b>                    | <b>\$ 3,390,774,242</b> |

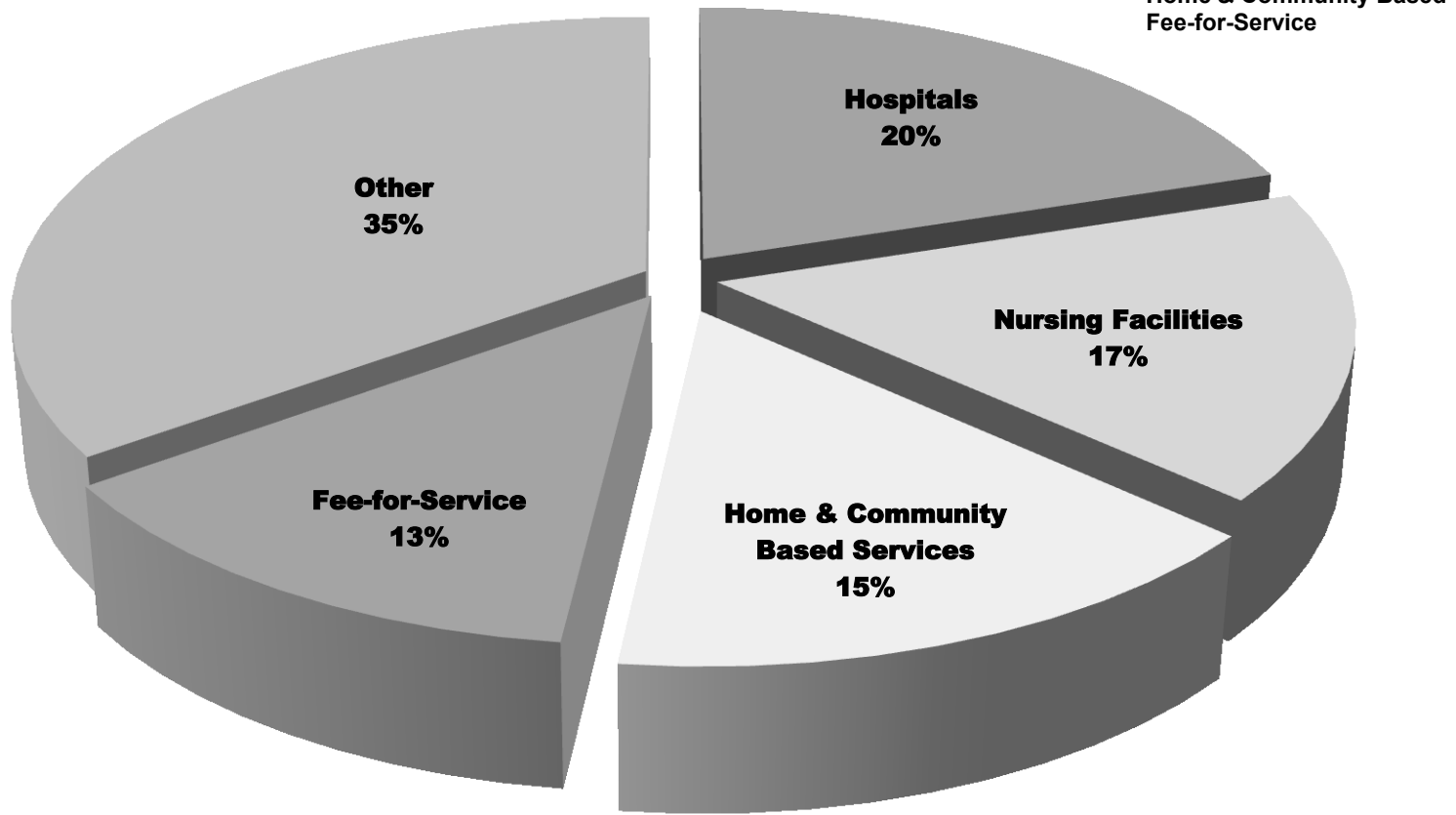
Source: Iowa Department of Human Services

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



Source: Iowa Department of Human Services

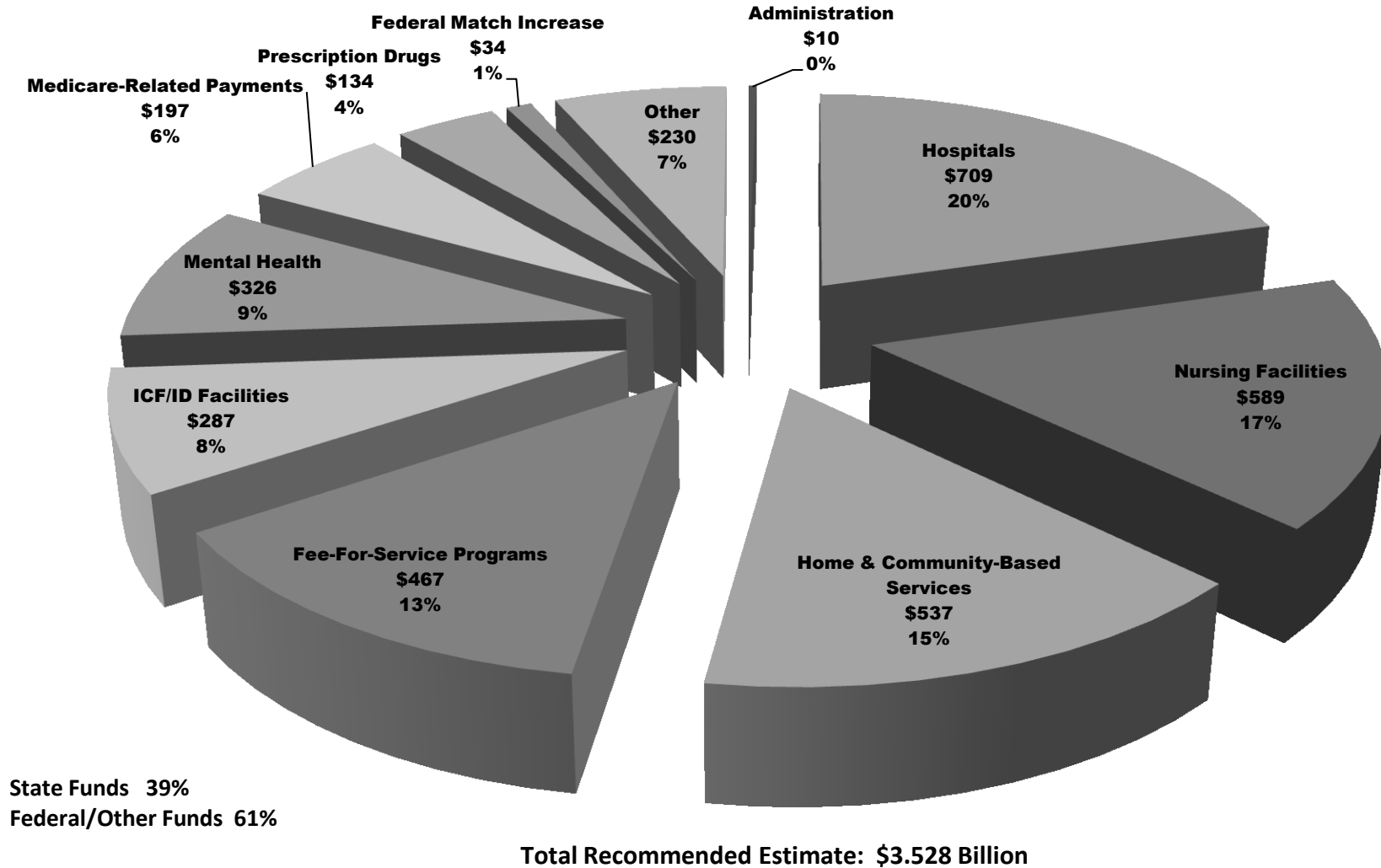
## Medicaid Expense Summary FY 2013 (Governor's Recommendations)



| FY13 Expenditures (Governor's Recommendations) |                         |
|------------------------------------------------|-------------------------|
| Hospitals                                      | \$ 707,121,201          |
| Nursing Facilities                             | \$ 586,874,577          |
| Home & Community Based Services                | \$ 535,563,751          |
| Fee-for-Service                                | \$ 465,253,438          |
| Other                                          | \$ 1,232,794,131        |
| <b>Total</b>                                   | <b>\$ 3,527,607,098</b> |

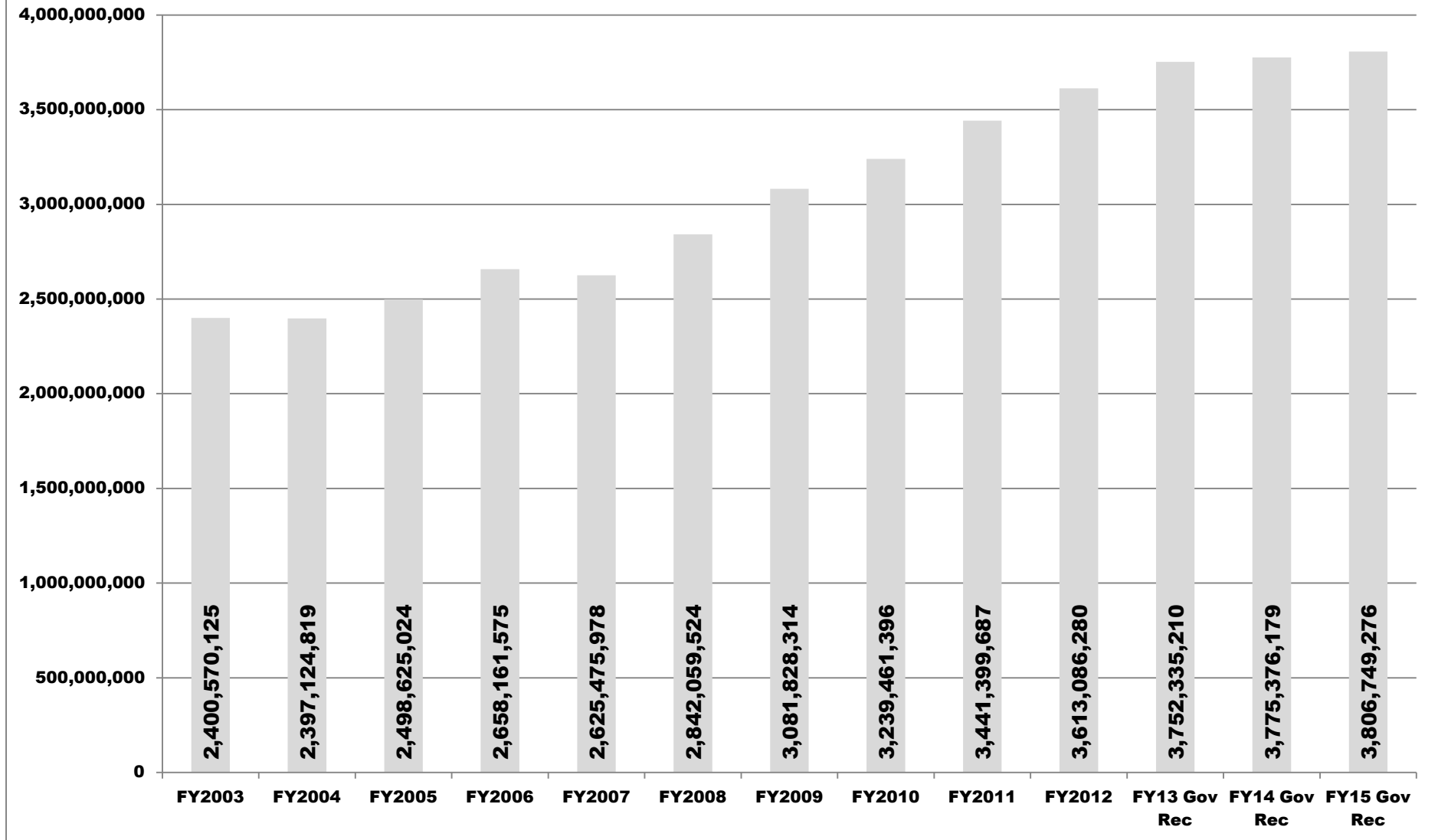
Source: Iowa Department of Management

# **Medicaid Expense FY 2013 All Funds (Governor's Recommendations) (in Millions)**



Source: Iowa Department of Management

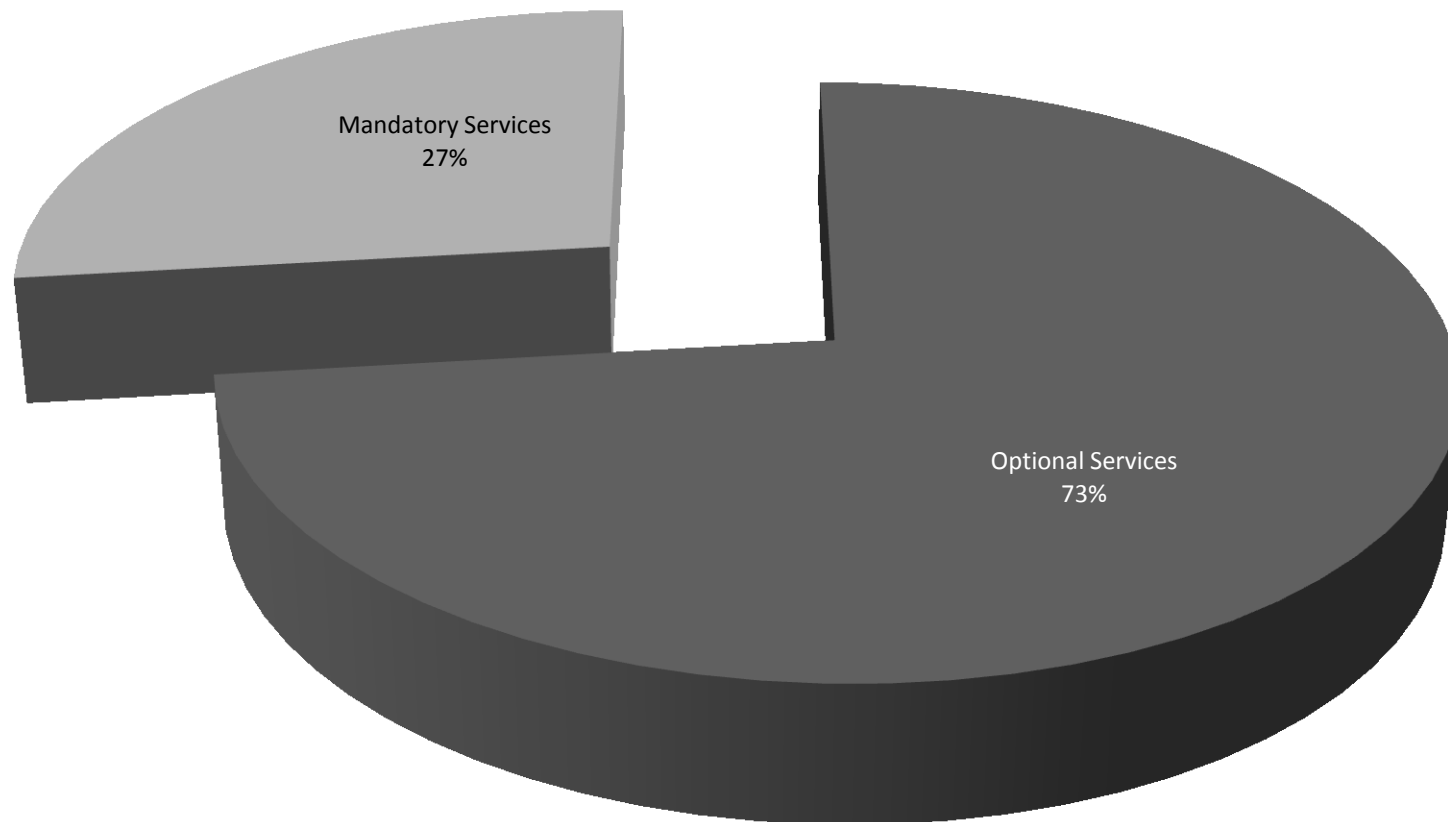
### Medicaid Expenditures FY 2003 - FY 2015



Source: Iowa Department of Human Services



# **FY 2012 Adult Medicaid Services Optional vs. Mandatory (All Funds)**



Source: Iowa Department of Human Services

**Medicaid Estimated Expenditures and Revenues by Category**  
**FY 2012 Actual - FY 2015 Governor Recommended Estimates**

| Service Category                           | FY12                    | FY13                    | FY14                    | FY15                    | FY13 vs FY12          | FY14 vs FY13         | FY15 vs FY14         |
|--------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|----------------------|----------------------|
| <b>Expenditures:</b>                       |                         |                         |                         |                         |                       |                      |                      |
| Hospital                                   | \$ 267,398,143          | \$ 269,533,705          | \$ 266,246,442          | \$ 273,155,593          | \$ 2,135,562          | \$ (3,287,263)       | \$ 6,909,151         |
| Fee for Service                            | \$ 183,433,313          | \$ 177,977,342          | \$ 178,057,702          | \$ 182,455,633          | \$ (5,455,971)        | \$ 80,360            | \$ 4,397,931         |
| Prescription Drug                          | \$ 51,609,146           | \$ 56,488,728           | \$ 58,621,546           | \$ 61,752,267           | \$ 4,879,582          | \$ 2,132,818         | \$ 3,130,721         |
| School Based Services                      | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                  | \$ -                 | \$ -                 |
| Mental Health Services - State             | \$ 80,813,891           | \$ 92,796,036           | \$ 93,045,380           | \$ 95,890,341           | \$ 11,982,145         | \$ 249,344           | \$ 2,844,961         |
| Mental Health Services - Redesign*         | \$ -                    | \$ 33,434,563           | \$ 37,624,129           | \$ 40,386,935           | \$ 33,434,563         | \$ 4,189,566         | \$ 2,762,806         |
| Nursing Facility                           | \$ 224,566,886          | \$ 228,781,544          | \$ 228,474,727          | \$ 245,110,159          | \$ 4,214,658          | \$ (306,817)         | \$ 16,635,432        |
| Nursing Facility Rebase                    | \$ -                    | \$ -                    | \$ 14,268,148           | \$ -                    | \$ -                  | \$ 14,268,148        | \$ (14,268,148)      |
| Intermediate Care Facilities               |                         |                         |                         |                         |                       |                      |                      |
| (ICF)/Intellectual Disabilities (ID)-State | \$ 2,339,785            | \$ 2,751,830            | \$ 3,603,839            | \$ 3,298,356            | \$ 412,045            | \$ 852,009           | \$ (305,483)         |
| ICF/ID-Redesign*                           | \$ -                    | \$ 53,123,360           | \$ 53,214,059           | \$ 55,563,181           | \$ 53,123,360         | \$ 90,699            | \$ 2,349,122         |
| Home Community Based Waivers (HCBS)-       |                         |                         |                         |                         |                       |                      |                      |
| State                                      | \$ 73,237,611           | \$ 82,582,816           | \$ 86,492,139           | \$ 87,233,689           | \$ 9,345,205          | \$ 3,909,323         | \$ 741,550           |
| HCBS Waivers-Redesign*                     | \$ -                    | \$ 126,756,111          | \$ 132,410,125          | \$ 140,802,022          | \$ 126,756,111        | \$ 5,654,014         | \$ 8,391,897         |
| Home Health Care                           | \$ 50,169,003           | \$ 52,313,755           | \$ 51,845,118           | \$ 52,761,353           | \$ 2,144,752          | \$ (468,637)         | \$ 916,235           |
| Managed Care                               | \$ 3,459,104            | \$ 5,487,425            | \$ 6,545,873            | \$ 7,523,441            | \$ 2,028,321          | \$ 1,058,448         | \$ 977,568           |
| Medicare Payments                          | \$ 124,695,274          | \$ 130,597,498          | \$ 136,468,246          | \$ 144,736,815          | \$ 5,902,224          | \$ 5,870,748         | \$ 8,268,569         |
| Medical Transportation                     | \$ 5,911,622            | \$ 6,025,063            | \$ 6,574,565            | \$ 6,760,645            | \$ 113,441            | \$ 549,502           | \$ 186,080           |
| Targeted Case Management - State           | \$ 11,460,651           | \$ 13,759,151           | \$ 14,415,356           | \$ 14,785,371           | \$ 2,298,500          | \$ 656,206           | \$ 370,015           |
| Targeted Case Management - Redesign*       | \$ -                    | \$ 4,461,674            | \$ 4,724,480            | \$ 5,650,084            | \$ 4,461,674          | \$ 262,805           | \$ 925,604           |
| Other Providers/Programs                   | \$ 2,780,454            | \$ 2,948,563            | \$ 3,061,882            | \$ 3,226,280            | \$ 168,109            | \$ 113,319           | \$ 164,398           |
| Money Follows Person-State                 | \$ 896,334              | \$ 1,375,915            | \$ 1,441,536            | \$ 1,478,537            | \$ 479,581            | \$ 65,621            | \$ 37,001            |
| Money Follows Person-Redesign*             | \$ -                    | \$ 1,020,424            | \$ 1,049,805            | \$ 1,154,123            | \$ 1,020,424          | \$ 29,381            | \$ 104,318           |
| Recoveries                                 | \$ (39,742,589)         | \$ (29,321,615)         | \$ (30,051,910)         | \$ (31,306,344)         | \$ 10,420,974         | \$ (730,295)         | \$ (1,254,434)       |
| Administrative Activities                  | \$ 4,453,905            | \$ 4,527,930            | \$ 4,642,064            | \$ 4,776,569            | \$ 74,025             | \$ 114,134           | \$ 134,505           |
| IowaCare Transfers                         | \$ 30,354,515           | \$ 34,871,015           | \$ 34,474,091           | \$ 34,696,952           | \$ 4,516,500          | \$ (396,924)         | \$ 222,861           |
| IowaCare Transfer Increase                 | \$ -                    | \$ 7,320,093            | \$ 15,158,120           | \$ 15,158,120           | \$ 7,320,093          | \$ 7,838,027         | \$ -                 |
| Transfers                                  | \$ 11,371,581           | \$ 6,171,851            | \$ 6,174,594            | \$ 6,318,538            | \$ (5,199,730)        | \$ 2,743             | \$ 143,944           |
| Adjustment Offsets                         | \$ 14,005,031           | \$ 4,772,725            | \$ 4,576,064            | \$ 4,634,304            | \$ (9,232,306)        | \$ (196,661)         | \$ 58,240            |
| Cost Containment                           | \$ -                    | \$ (4,341,529)          | \$ (4,427,674)          | \$ (4,589,702)          | \$ (4,341,529)        | \$ (86,145)          | \$ (162,028)         |
| Audits/Financial Review                    | \$ 837,164              | \$ 616,958              | \$ 610,874              | \$ 614,785              | \$ (220,206)          | \$ (6,084)           | \$ 3,911             |
| Affordable Care Act                        | \$ -                    | \$ (21,928,286)         | \$ (22,031,170)         | \$ (12,278,101)         | \$ (21,928,286)       | \$ (102,884)         | \$ 9,753,069         |
| County Billing Write Offs                  | \$ -                    | \$ 955,235              | \$ -                    | \$ -                    | \$ 955,235            | \$ (955,235)         | \$ -                 |
| Fed Medical Assistance Percentages         |                         |                         |                         |                         |                       |                      |                      |
| (FMAP) Change - Basic Medicaid             | \$ -                    | \$ 33,734,962           | \$ 43,206,761           | \$ 29,302,166           | \$ 33,734,962         | \$ 9,471,799         | \$ (13,904,595)      |
| FMAP Change - MHDS Redesign*               | \$ -                    | \$ -                    | \$ 8,773,534            | \$ 5,239,791            | \$ -                  | \$ 8,773,534         | \$ (3,533,743)       |
| <b>TOTAL EXPENDITURES</b>                  | <b>\$ 1,104,050,824</b> | <b>\$ 1,379,594,842</b> | <b>\$ 1,439,290,445</b> | <b>\$ 1,476,291,903</b> | <b>\$ 275,544,018</b> | <b>\$ 59,695,603</b> | <b>\$ 37,001,458</b> |
| <b>Revenues:</b>                           |                         |                         |                         |                         |                       |                      |                      |
| General Fund                               | \$ 903,493,421          | \$ 914,956,421          | \$ 914,956,421          | \$ 914,956,421          | 11,463,000            | \$ -                 | \$ -                 |
| General Fund - Governor Increase           | \$ -                    | \$ 34,305,164           | \$ 109,432,444          | \$ 143,848,031          | 34,305,164            | \$ 75,127,280        | \$ 34,415,587        |
| Carry Forward                              | \$ 27,700,401           | \$ 15,337,099           | \$ -                    | \$ -                    | (12,363,302)          | \$ (15,337,099)      | \$ -                 |
| MH Risk Pool Carry Forward                 | \$ -                    | \$ 4,736,918            | \$ -                    | \$ -                    | 4,736,918             | \$ (4,736,918)       | \$ -                 |
| Magellan Carry Forward                     | \$ 1,790,859            | \$ 2,833,572            | \$ -                    | \$ -                    | 1,042,713             | \$ (2,833,572)       | \$ -                 |
| Health Care Trust Fund                     | \$ 105,822,769          | \$ 106,046,400          | \$ 106,046,400          | \$ 106,046,400          | 223,631               | \$ -                 | \$ -                 |
| Nursing Facility Quality Assurance Fd      | \$ 28,944,731           | \$ 26,500,000           | \$ 28,788,917           | \$ 28,788,917           | (2,444,731)           | \$ 2,288,917         | \$ -                 |
| Hospital Trust Fund                        | \$ 36,714,318           | \$ 33,898,400           | \$ 33,876,000           | \$ 33,856,000           | (2,815,918)           | \$ (22,400)          | \$ (20,000)          |
| CHIPRA Performance Bonus Fund              | \$ 10,517,268           | \$ 11,586,323           | \$ 8,394,129            | \$ -                    | 1,069,055             | \$ (3,192,194)       | \$ (8,394,129)       |
| Health Care Transformation Account         | \$ 1,956,245            | \$ 7,065,203            | \$ -                    | \$ -                    | 5,108,958             | \$ (7,065,203)       | \$ -                 |
| Veterans Home Transfer                     | \$ 2,447,911            | \$ 3,533,208            | \$ -                    | \$ -                    | 1,085,297             | \$ (3,533,208)       | \$ -                 |
| MHDS Redesign Fund*                        | \$ -                    | \$ 210,796,134          | \$ 203,596,045          | \$ 203,596,045          | 210,796,134           | \$ (7,200,089)       | \$ -                 |
| MHDS Redesign Fund - Gov Increase          | \$ -                    | \$ 8,000,000            | \$ 34,200,089           | \$ 45,200,089           | 8,000,000             | \$ 26,200,089        | \$ 11,000,000        |
| <b>TOTAL REVENUES</b>                      | <b>\$ 1,119,387,923</b> | <b>\$ 1,379,594,842</b> | <b>\$ 1,439,290,445</b> | <b>\$ 1,476,291,903</b> | <b>\$ 260,206,919</b> | <b>\$ 59,695,603</b> | <b>\$ 37,001,458</b> |
| Additional General Fund Need for Basic     |                         |                         |                         |                         |                       |                      |                      |
| Medicaid                                   |                         | \$ 34,305,164           | \$ 139,542,444          | \$ 173,958,031          |                       |                      |                      |
| Medicaid Cost Containment                  |                         |                         | \$ (30,110,000)         | \$ (30,110,000)         |                       |                      |                      |
| Governor Increase to Medicaid              |                         | \$ 34,305,164           | \$ 109,432,444          | \$ 143,848,031          |                       |                      |                      |

\* Expenditures in categories labeled as "redesign" are items that were previously administered at the county level.  
The Mental Health Redesign process has transferred these to the State starting in FY13.

Source: Iowa Department of Human Services

**Department of Human Services**  
**FY 2012 Medicaid Number of Recipients and Actual Expenditures**

|                                                | # Recipients*               | SFY 2012 Expenditure Actuals |                       |                       |                       |
|------------------------------------------------|-----------------------------|------------------------------|-----------------------|-----------------------|-----------------------|
|                                                |                             | Total \$\$                   | Federal \$\$          | State \$\$            | Other \$\$            |
| <b><u>Hospital</u></b>                         |                             |                              |                       |                       |                       |
| Subtotal Inpatient Hospital                    | 57,996                      | \$ 345,318,722               | \$ 210,654,929        | \$ 134,663,793        | \$ -                  |
| Subtotal Outpatient Hospital                   | 285,247                     | \$ 248,892,037               | \$ 151,902,959        | \$ 96,989,078         | \$ -                  |
| Upper Payment Limit (UPL)                      |                             |                              |                       |                       |                       |
| Reimbursement                                  |                             | \$ 74,936,396                | \$ 45,845,899         | \$ 29,090,497         | \$ -                  |
| UPL Adjustment                                 |                             | \$ (8,869,847)               | \$ (5,384,884)        | \$ (3,484,963)        | \$ -                  |
| Hospital Rebasing                              |                             | \$ -                         | \$ -                  | \$ -                  | \$ -                  |
| UIHC Additional Reimbursement                  |                             | \$ 9,900,000                 | \$ 6,057,810          | \$ -                  | \$ 3,842,190          |
| DSH                                            |                             | \$ 33,489,623                | \$ 20,439,135         | \$ 10,139,738         | \$ 2,910,750          |
| <b>Subtotal - Hospital</b>                     |                             | <b>\$ 703,666,930</b>        | <b>\$ 429,515,848</b> | <b>\$ 267,398,143</b> | <b>\$ 6,752,940</b>   |
| <b><u>Other Fee-for-Service Categories</u></b> |                             |                              |                       |                       |                       |
| Physician                                      | 395,153                     | \$ 208,689,657               | \$ 127,366,776        | \$ 81,322,881         | \$ -                  |
| RHC's & FQHC's                                 | Incl in Other Clinics Total | \$ 49,882,625                | \$ 30,444,198         | \$ 19,438,428         | \$ -                  |
| Other Clinics                                  | 110,362                     | \$ 7,137,051                 | \$ 4,355,861          | \$ 2,781,190          | \$ -                  |
| Dental                                         | 188,034                     | \$ 61,501,453                | \$ 37,535,362         | \$ 23,966,091         | \$ -                  |
| Other Practitioner                             | 111,043                     | \$ 38,517,525                | \$ 23,507,888         | \$ 15,009,638         | \$ -                  |
| Optometric                                     | 116,199                     | \$ 11,182,578                | \$ 6,824,913          | \$ 4,357,664          | \$ -                  |
| Chiropractic                                   | 36,826                      | \$ 5,999,357                 | \$ 3,661,508          | \$ 2,337,849          | \$ -                  |
| Podiatrist                                     | 22,464                      | \$ 2,698,912                 | \$ 1,647,191          | \$ 1,051,721          | \$ -                  |
| Family Planning Services                       | 33,969                      | \$ 9,790,865                 | \$ 5,975,365          | \$ 3,815,500          | \$ -                  |
| EPSDT                                          | 55,825                      | \$ 16,588,735                | \$ 10,124,382         | \$ 6,464,354          | \$ -                  |
| Medical Supplies/DME                           | 82,124                      | \$ 50,151,583                | \$ 30,608,347         | \$ 19,543,236         | \$ -                  |
| Lab/X-Ray                                      | 107,442                     | \$ 8,583,283                 | \$ 5,238,521          | \$ 3,344,762          | \$ -                  |
| <b>Subtotal - Other FFS Categories</b>         |                             | <b>\$ 470,723,624</b>        | <b>\$ 287,290,311</b> | <b>\$ 183,433,313</b> | <b>\$ -</b>           |
| <b><u>Prescription Drugs</u></b>               |                             |                              |                       |                       |                       |
| Drugs                                          | 349,291                     | \$ 277,951,626               | \$ 169,638,511        | \$ 108,313,116        | \$ -                  |
| Drug Rebates                                   |                             | \$ (144,959,964)             | \$ (88,255,994)       | \$ (56,703,970)       | \$ -                  |
| <b>Subtotal - Prescription Drugs</b>           |                             | <b>\$ 132,991,662</b>        | <b>\$ 81,382,516</b>  | <b>\$ 51,609,146</b>  | <b>\$ -</b>           |
| <b><u>School-Based Services</u></b>            |                             |                              |                       |                       |                       |
| Local Education Agencies                       | 5,515                       | \$ 61,007,000                | \$ 37,232,572         | \$ -                  | \$ 23,774,428         |
| Infant & Toddler                               | 1,916                       | \$ 210,439                   | \$ 128,431            | \$ -                  | \$ 82,008             |
| <b>Subtotal - School-Based Services</b>        |                             | <b>\$ 61,217,439</b>         | <b>\$ 37,361,003</b>  | <b>\$ -</b>           | <b>\$ 23,856,436</b>  |
| <b><u>Mental Health Services</u></b>           |                             |                              |                       |                       |                       |
| Iowa Plan                                      | 494,036                     | \$ 129,368,570               | \$ 79,130,795         | \$ 49,287,775         | \$ 950,000            |
| Iowa Plan -- BHIS                              | 494,963                     | \$ 63,331,162                | \$ 38,743,435         | \$ 24,587,727         | \$ -                  |
| Remedial Services                              | Incl in BHIS Total          | \$ 544,614                   | \$ 335,435            | \$ 209,179            | \$ -                  |
| Habilitation                                   | 5,362                       | \$ 74,191,682                | \$ 45,358,785         | \$ 5,483,716          | \$ 23,349,181         |
| Psychiatric Services                           | 13,551                      | \$ 3,196,169                 | \$ 1,950,675          | \$ 1,245,494          | \$ -                  |
| <b>Subtotal - Mental Health Services</b>       |                             | <b>\$ 270,632,198</b>        | <b>\$ 165,519,125</b> | <b>\$ 80,813,891</b>  | <b>\$ 24,299,181</b>  |
| <b><u>Nursing Facility</u></b>                 |                             |                              |                       |                       |                       |
| Intermediate Care                              | 17,772                      | \$ 512,755,881               | \$ 312,769,782        | \$ 199,986,099        | \$ -                  |
| Skilled-Nursing Care                           | 5,650                       | \$ 29,458,342                | \$ 17,959,348         | \$ 11,498,995         | \$ -                  |
| Nursing Facilities for the Mentally Ill        | 77                          | \$ 5,661,952                 | \$ 3,459,078          | \$ 1,223,220          | \$ 979,655            |
| Iowa Veteran's Home                            | 302                         | \$ 29,884,112                | \$ 18,193,615         | \$ 11,690,498         | \$ -                  |
| Nurse Aid Training                             |                             | \$ 336,151                   | \$ 168,075            | \$ 168,075            | \$ -                  |
| <b>Subtotal - Nursing Facility</b>             |                             | <b>\$ 578,096,438</b>        | <b>\$ 352,549,897</b> | <b>\$ 224,566,886</b> | <b>\$ 979,655</b>     |
| <b><u>ICF/ID</u></b>                           |                             |                              |                       |                       |                       |
| ICF-ID (Children)                              | 2,163                       |                              |                       |                       |                       |
| Incl in ICF/ID Total                           |                             | \$ 18,107,376                | \$ 11,043,993         | \$ 7,063,383          | \$ -                  |
| ICF-ID (St. Cases)                             |                             | \$ 15,174,474                | \$ 9,260,982          | \$ 5,913,493          | \$ -                  |
| Incl in ICF/ID Total                           |                             | \$ 131,851,623               | \$ 80,490,767         | \$ -                  | \$ 51,360,856         |
| Woodward & Glenwood                            |                             | \$ 118,964,791               | \$ 72,608,032         | \$ -                  | \$ 46,356,759         |
| ICF/ID Assmt Fee Pmt                           |                             | \$ 17,474,628                | \$ 10,637,091         | \$ 6,837,537          | \$ -                  |
| ICF/ID Assmt Fee Revenue                       |                             | \$ -                         | \$ -                  | \$ (17,474,628)       | \$ 17,474,628         |
| <b>Subtotal - ICF/ID</b>                       |                             | <b>\$ 301,572,892</b>        | <b>\$ 184,040,864</b> | <b>\$ 2,339,785</b>   | <b>\$ 115,192,243</b> |

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Source: Iowa Department of Human Services

**HCBS Waivers**

|                                |                  |                       |                       |                      |                       |  |  |
|--------------------------------|------------------|-----------------------|-----------------------|----------------------|-----------------------|--|--|
| Intellectual Disabilities (ID) | 11,875           |                       |                       |                      |                       |  |  |
| Adults                         | Incl in ID Total | \$ 310,339,775        | \$ 189,058,114        | \$ -                 | \$ 121,281,661        |  |  |
| Children                       | Incl in ID Total | \$ 28,029,919         | \$ 17,115,330         | \$ 10,914,590        | \$ -                  |  |  |
| State Cases                    | Incl in ID Total | \$ 25,661,795         | \$ 15,655,848         | \$ 10,005,947        | \$ -                  |  |  |
| Elderly                        | 11,866           | \$ 75,020,149         | \$ 45,786,560         | \$ 29,233,590        | \$ -                  |  |  |
| Ill & Handicapped              | 2,815            | \$ 21,306,210         | \$ 13,005,844         | \$ 8,300,366         | \$ -                  |  |  |
| Brain Injury                   | 1,411            | \$ 25,595,038         | \$ 15,576,747         | \$ 9,982,125         | \$ 36,166             |  |  |
| SED                            | 979              | \$ 7,526,568          | \$ 4,591,791          | \$ 2,934,777         | \$ -                  |  |  |
| Physical Disabilities          | 1,010            | \$ 4,426,358          | \$ 2,701,450          | \$ 1,724,908         | \$ -                  |  |  |
| AIDS                           | 42               | \$ 362,870            | \$ 221,562            | \$ 141,309           | \$ -                  |  |  |
| <b>Subtotal - HCBS Waivers</b> |                  | <b>\$ 498,268,682</b> | <b>\$ 303,713,245</b> | <b>\$ 73,237,611</b> | <b>\$ 121,317,827</b> |  |  |

**Home Health Care**

|                                    |                           |                       |                      |                      |             |  |  |
|------------------------------------|---------------------------|-----------------------|----------------------|----------------------|-------------|--|--|
| Home Health Services               | 40,587                    | \$ 94,662,346         | \$ 57,772,430        | \$ 36,889,916        | \$ -        |  |  |
| Hospice                            | Incl in Home Health Total | \$ 34,075,152         | \$ 20,796,065        | \$ 13,279,087        | \$ -        |  |  |
| <b>Subtotal - Home Health Care</b> |                           | <b>\$ 128,737,499</b> | <b>\$ 78,568,495</b> | <b>\$ 50,169,003</b> | <b>\$ -</b> |  |  |

**Plan)**

|                                |         |                     |                     |                     |             |  |  |
|--------------------------------|---------|---------------------|---------------------|---------------------|-------------|--|--|
| Patient Management             | 253,878 | \$ 4,313,318        | \$ 2,639,090        | \$ 1,674,228        | \$ -        |  |  |
| HMO                            | 1,417   | \$ 560,106          | \$ 340,041          | \$ 220,066          | \$ -        |  |  |
| PACE                           | 187     | \$ 4,025,199        | \$ 2,460,389        | \$ 1,564,810        | \$ -        |  |  |
| <b>Subtotal - Managed Care</b> |         | <b>\$ 8,898,624</b> | <b>\$ 5,439,519</b> | <b>\$ 3,459,104</b> | <b>\$ -</b> |  |  |

**Medicare-Related Payments**

|                          |  |                       |                      |                       |             |  |  |
|--------------------------|--|-----------------------|----------------------|-----------------------|-------------|--|--|
| Buy-In                   |  | \$ 111,814,875        | \$ 66,770,409        | \$ 45,044,466         | \$ -        |  |  |
| Medicare Part D Clawback |  | \$ 79,650,808         | \$ -                 | \$ 79,650,808         | \$ -        |  |  |
| <b>Payments</b>          |  | <b>\$ 191,465,683</b> | <b>\$ 66,770,409</b> | <b>\$ 124,695,274</b> | <b>\$ -</b> |  |  |

**Medical Transportation**

|                                          |         |                      |                     |                     |             |  |  |
|------------------------------------------|---------|----------------------|---------------------|---------------------|-------------|--|--|
| NEMT - Agency                            | 494,592 | \$ 21,671            | \$ 11,037           | \$ 10,634           | \$ -        |  |  |
| NEMT - Brokerage                         |         | \$ 10,098,560        | \$ 6,178,594        | \$ 3,919,967        | \$ -        |  |  |
| Ambulance                                | 24,869  | \$ 5,083,453         | \$ 3,102,431        | \$ 1,981,021        | \$ -        |  |  |
| <b>Subtotal - Medical Transportation</b> |         | <b>\$ 15,203,684</b> | <b>\$ 9,292,062</b> | <b>\$ 5,911,622</b> | <b>\$ -</b> |  |  |

**Other Providers/Programs**

|                                            |        |                      |                      |                      |                     |  |  |
|--------------------------------------------|--------|----------------------|----------------------|----------------------|---------------------|--|--|
| Targeted Case Management                   | 14,753 | \$ 43,783,819        | \$ 26,674,581        | \$ 11,460,651        | \$ 5,648,588        |  |  |
| Health Insurance Premium Payments          | 4,749  | \$ 6,314,602         | \$ 3,828,727         | \$ 2,485,875         | \$ -                |  |  |
| Lead Inspection                            | 39     | \$ 13,265            | \$ 8,096             | \$ 5,170             | \$ -                |  |  |
| Supplemental Personal Needs Allowance      |        | \$ 289,409           | \$ -                 | \$ 289,409           | \$ -                |  |  |
| <b>Subtotal - Other Providers/Programs</b> |        | <b>\$ 50,401,096</b> | <b>\$ 30,511,403</b> | <b>\$ 14,241,105</b> | <b>\$ 5,648,588</b> |  |  |

**Money Follows the Person**

|                                            |  |                     |                     |                   |                   |  |  |
|--------------------------------------------|--|---------------------|---------------------|-------------------|-------------------|--|--|
| MFP Services                               |  | \$ 5,097,953        | \$ 4,071,808        | \$ 896,334        | \$ 129,811        |  |  |
| <b>Subtotal - Money Follows the Person</b> |  | <b>\$ 5,097,953</b> | <b>\$ 4,071,808</b> | <b>\$ 896,334</b> | <b>\$ 129,811</b> |  |  |

**Recoveries**

|                              |  |                        |                        |                        |                     |  |  |
|------------------------------|--|------------------------|------------------------|------------------------|---------------------|--|--|
| State Recoveries             |  | \$ (75,118,491)        | \$ (41,837,153)        | \$ (33,281,339)        | \$ -                |  |  |
| LEA/AEA/I&T/MHI Recon        |  | \$ -                   | \$ -                   | \$ (5,593,342)         | \$ 5,593,342        |  |  |
| AWP Drug Settlements         |  | \$ -                   | \$ -                   | \$ -                   | \$ -                |  |  |
| MEPD Premiums                |  | \$ (2,233,582)         | \$ (1,365,674)         | \$ (867,909)           | \$ -                |  |  |
| <b>Subtotal - Recoveries</b> |  | <b>\$ (77,352,074)</b> | <b>\$ (43,202,826)</b> | <b>\$ (39,742,589)</b> | <b>\$ 5,593,342</b> |  |  |

**Administrative Activities**

|                                             |  |                     |                     |                     |                 |  |  |
|---------------------------------------------|--|---------------------|---------------------|---------------------|-----------------|--|--|
| IDPH Case Management Contract               |  | \$ 3,432,054        | \$ 1,716,027        | \$ 1,716,027        | \$ -            |  |  |
| Postage                                     |  | \$ 1,194,072        | \$ 597,684          | \$ 596,388          | \$ -            |  |  |
| HMS Contract                                |  | \$ 1,598,477        | \$ 799,238          | \$ 799,238          | \$ -            |  |  |
| Leveraging Activities                       |  | \$ 1,783,429        | \$ 1,065,398        | \$ 718,032          | \$ -            |  |  |
| Translation & Interpreter Services          |  | \$ 329,627          | \$ 225,551          | \$ 104,076          | \$ -            |  |  |
| HIPP Admin.                                 |  | \$ 961,843          | \$ 474,622          | \$ 481,987          | \$ 5,234        |  |  |
| TPL/AOR Fees                                |  | \$ 76,312           | \$ 38,156           | \$ 38,156           | \$ -            |  |  |
| <b>Subtotal - Administrative Activities</b> |  | <b>\$ 9,375,815</b> | <b>\$ 4,916,676</b> | <b>\$ 4,453,905</b> | <b>\$ 5,234</b> |  |  |

**IowaCare Transfers**

|                                      |  |                      |             |                      |             |  |  |
|--------------------------------------|--|----------------------|-------------|----------------------|-------------|--|--|
| MHI Transfer                         |  | \$ 25,874,211        | \$ -        | \$ 25,874,211        | \$ -        |  |  |
| IowaCare Transfer                    |  | \$ 4,480,304         | \$ -        | \$ 4,480,304         | \$ -        |  |  |
| <b>Subtotal - IowaCare Transfers</b> |  | <b>\$ 30,354,515</b> | <b>\$ -</b> | <b>\$ 30,354,515</b> | <b>\$ -</b> |  |  |

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**Transfers to Other Appropriations/Entities**

|                                      |                      |                  |                      |             |
|--------------------------------------|----------------------|------------------|----------------------|-------------|
| Transfer to Field and General Admin. | \$ 2,970,337         | \$ -             | \$ 2,970,337         | \$ -        |
| Outreach for Children                | \$ -                 | \$ -             | \$ -                 | \$ -        |
| Medical Contracts Transfers          | \$ 2,122,923         | \$ -             | \$ 2,122,923         | \$ -        |
| Iowa Chronic Care Consortium         | \$ 250,000           | \$ 50,000        | \$ 200,000           | \$ -        |
| PERM Audit Administrative Expenses   | \$ 256,931           | \$ -             | \$ 256,931           | \$ -        |
| Pharmaceutical Settlement Transfer   | \$ 4,030,531         | \$ -             | \$ 4,030,531         | \$ -        |
| Iowa Plan Recovery                   | \$ 1,790,859         | \$ -             | \$ 1,790,859         | \$ -        |
| <b>Subtotal - Other Transfers</b>    | <b>\$ 11,421,581</b> | <b>\$ 50,000</b> | <b>\$ 11,371,581</b> | <b>\$ -</b> |

**Adjustments/Offsets**

|                                       |             |                        |                      |                       |
|---------------------------------------|-------------|------------------------|----------------------|-----------------------|
| FMAP/FP/BCCT/State-Only Adjustment    | \$ -        | \$ (12,135,837)        | \$ 13,168,704        | \$ (1,032,867)        |
| County Billing Adjustment             | \$ -        | \$ -                   | \$ 836,327           | \$ (836,327)          |
| Cost Containment                      | \$ -        | \$ -                   | \$ -                 | \$ -                  |
| <b>Subtotal - Adjustments/Offsets</b> | <b>\$ -</b> | <b>\$ (12,135,837)</b> | <b>\$ 14,005,031</b> | <b>\$ (1,869,194)</b> |

**OIG Audits/CMS Financial Mgmt Reviews**

|                               |             |                     |                   |             |
|-------------------------------|-------------|---------------------|-------------------|-------------|
| OIG Audits                    | \$ -        | \$ (837,164)        | \$ 837,164        | \$ -        |
| <b>Subtotal - Audits/FMRs</b> | <b>\$ -</b> | <b>\$ (837,164)</b> | <b>\$ 837,164</b> | <b>\$ -</b> |

|                                                 | <b><u>Total \$\$</u></b> | <b><u>Federal \$\$</u></b> | <b><u>State \$\$</u></b> | <b><u>Other \$\$</u></b> |
|-------------------------------------------------|--------------------------|----------------------------|--------------------------|--------------------------|
| <b>Total</b>                                    | <b>\$ 3,390,774,242</b>  | <b>\$ 1,984,817,356</b>    | <b>\$ 1,104,050,824</b>  | <b>\$ 301,906,062</b>    |
| <b>Total Including Rebates &amp; Recoveries</b> | <b>\$ 3,613,086,280</b>  |                            |                          |                          |

*\* Recipient counts for Mental Health Services, Managed Care, and Medical Transportation are based on a per member, per month basis. The number that actually utilized services is probably much less.*

*Source: Iowa Department of Human Services*

**Iowa Department of Human Services  
FY 2012 Medicaid Adult Mandatory Services  
Adults Only (Age 21 and Over)**

| Provider Description            | Recipients | Actual FY 2012 Expenditures |                      |                      |                     |
|---------------------------------|------------|-----------------------------|----------------------|----------------------|---------------------|
|                                 |            | <u>Total</u>                | <u>Federal</u>       | <u>State Funds</u>   | <u>County/Other</u> |
| GENERAL HOSPITAL                | 175,072    | \$470,759,199               | \$287,304,339        | \$176,701,920        | \$6,752,940         |
| PHYSICIAN MD                    | 230,828    | \$126,220,424               | \$77,032,325         | \$49,188,099         | \$0                 |
| PHYSICIAN DO                    | 78,146     | \$20,255,395                | \$12,361,868         | \$7,893,527          | \$0                 |
| INDEPENDENT LAB                 | 60,415     | \$5,774,630                 | \$3,524,257          | \$2,250,373          | \$0                 |
| SKILLED NURSING FACILITY        | 1,045      | \$12,207,507                | \$7,450,242          | \$4,757,266          | \$0                 |
| FAMILY PLANNING                 | 22,257     | \$5,791,635                 | \$5,212,472          | \$579,164            | \$0                 |
| HEALTH MAINTENANCE ORGAN        | 350        | \$260,787                   | \$159,158            | \$101,629            | \$0                 |
| CERTIFIED NURSE MIDWIFE         | 2,021      | \$681,612                   | \$415,988            | \$265,624            | \$0                 |
| CERTIFIED REGISTERED NURSE PRAC | 13,114     | \$2,803,651                 | \$1,711,068          | \$1,092,583          | \$0                 |
| NURSE PRACTITIONER              | 31,300     | \$3,817,138                 | \$2,329,599          | \$1,487,539          | \$0                 |
| <b>TOTAL</b>                    |            | <b>\$648,571,979</b>        | <b>\$397,501,316</b> | <b>\$244,317,723</b> | <b>\$6,752,940</b>  |

Notes

The above data is based on the provider type rendering treatment rather than the provider type paid for the service.

The General Hospital provider type includes non-recipient payments such as disproportionate share hospital (DSH) payments and graduate medical education payments. The "County/Other" amount of \$6,752,940 represents an intergovernmental transfer from the University of Iowa Hospitals and Clinics.

The Health Maintenance Organization (HMO) is not a mandatory provider type. Rather, the HMO acts as a payer of Medicaid services. Because some of the services reimbursed by the HMO are mandatory (hospital, physician, etc...) this provider type is listed as mandatory.

*Iowa Department of Human Services*

**Iowa Department of Human Services  
FY 2012 - Medicaid Adult Optional Services  
Adults Only (Age 21 and Over)**

| Provider Description             | Recipients | Actual FY 2012 Expenditures |                        |                      |                      |
|----------------------------------|------------|-----------------------------|------------------------|----------------------|----------------------|
|                                  |            | Total                       | Federal                | State Funds          | County/Other         |
| DENTIST                          | 62,957     | \$28,543,009                | \$17,419,799           | \$11,123,211         | \$0                  |
| PODIATRIST                       | 21,107     | \$2,769,154                 | \$1,690,015            | \$1,079,139          | \$0                  |
| OPTOMETRIST                      | 51,022     | \$4,479,699                 | \$2,733,960            | \$1,745,739          | \$0                  |
| OPTICIAN                         | 10,971     | \$570,315                   | \$348,063              | \$222,252            | \$0                  |
| PHARMACY                         | 144,667    | \$154,364,106               | \$94,208,414           | \$60,155,692         | \$0                  |
| HOME HEALTH AGENCY               | 17,122     | \$78,961,725                | \$48,190,341           | \$30,771,384         | \$0                  |
| AMBULANCE                        | 18,894     | \$3,907,425                 | \$2,384,701            | \$1,522,723          | \$0                  |
| MEDICAL SUPPLIES                 | 39,403     | \$33,100,737                | \$20,201,380           | \$12,899,357         | \$0                  |
| RURAL HEALTH CLINIC              | 21,931     | \$7,286,448                 | \$4,446,919            | \$2,839,529          | \$0                  |
| CLINIC                           | 735        | \$4,667,843                 | \$2,848,784            | \$1,819,058          | \$0                  |
| PHYSICAL THERAPIST               | 4,063      | \$1,351,694                 | \$824,939              | \$526,755            | \$0                  |
| CHIROPRACTOR                     | 20,404     | \$3,450,987                 | \$2,106,137            | \$1,344,850          | \$0                  |
| AUDIOLOGIST                      | 4,250      | \$1,589,818                 | \$970,266              | \$619,552            | \$0                  |
| REHAB AGENCY                     | 1,564      | \$1,042,944                 | \$636,509              | \$406,435            | \$0                  |
| INTERMEDIATE CARE FACILITY (ICF) | 19,615     | \$532,672,136               | \$325,089,805          | \$207,582,332        | \$0                  |
| COMMUNITY MENTAL HEALTH          | 9,522      | \$1,733,636                 | \$1,058,038            | \$675,598            | \$0                  |
| ICF/ID STATE                     | 452        | \$117,466,408               | \$71,689,749           | \$30,330,698         | \$15,445,962         |
| MENTAL HOSPITAL                  | 20         | \$4,947,380                 | \$3,019,386            | \$1,927,994          | \$0                  |
| COMMUNITY BASED ICF/ID           | 1,268      | \$128,334,414               | \$78,322,493           | \$843,876            | \$49,168,045         |
| PSYCHOLOGIST                     | 2,327      | \$556,302                   | \$339,511              | \$216,791            | \$0                  |
| SCREENING CENTER                 | 130        | \$4,980                     | \$3,039                | \$1,941              | \$0                  |
| HEARING AID DEALER               | 910        | \$376,777                   | \$229,947              | \$146,830            | \$0                  |
| OCCUPATIONAL THERAPIST           | 125        | \$47,710                    | \$29,118               | \$18,593             | \$0                  |
| ORTHOPEDIC SHOE DEALER           | 439        | \$97,767                    | \$59,667               | \$38,100             | \$0                  |
| MATERNAL HEALTH CENTER           | 4,471      | \$644,432                   | \$393,297              | \$251,135            | \$0                  |
| AMBULATORY SURGICAL CENTER       | 4,617      | \$1,989,930                 | \$1,214,454            | \$775,476            | \$0                  |
| PSYCH MEDICAL INST CHILDREN      | 32         | \$2,503,771                 | \$1,528,052            | \$975,720            | \$0                  |
| TARGETED CASE MANAGEMENT         | 9,290      | \$27,088,725                | \$16,532,249           | \$5,190,318          | \$5,366,158          |
| HOSPICE                          | 5,205      | \$32,740,557                | \$19,981,562           | \$12,758,995         | \$0                  |
| CLINICAL SOCIAL WORKER           | 1,001      | \$231,403                   | \$141,225              | \$90,178             | \$0                  |
| FEDERAL QUAL HEALTH CENTER       | 21,491     | \$10,866,024                | \$6,631,535            | \$4,234,490          | \$0                  |
| NURSING FACILITY - MENTAL ILL    | 78         | \$5,934,051                 | \$3,621,551            | \$1,332,845          | \$979,655            |
| MENT HLTH SUBSTANCE ABUSE PLN    | 179,025    | \$78,142,258                | \$47,690,220           | \$30,452,038         | \$0                  |
| LOCAL EDUCATION AGENCY           | 11         | \$25,140                    | \$15,343               | \$0                  | \$9,797              |
| PACE                             | 187        | \$4,025,199                 | \$2,456,579            | \$1,568,620          | \$0                  |
| INSTITUTIONAL - GENERAL          | 4          | \$76,380                    | \$46,615               | \$29,765             | \$0                  |
| OTHER PRACTITIONER - GENERAL     | 7          | \$1,117,724                 | \$682,147              | \$435,577            | \$0                  |
| BEHAVIORAL HEALTH                | 116        | \$20,432                    | \$12,470               | \$7,962              | \$0                  |
| REMEDIAL SERVICES                | 1,034      | \$526,155                   | \$321,112              | \$205,043            | \$0                  |
| HABILITATION SERVICES            | 4,991      | \$66,975,373                | \$40,875,070           | \$3,918,581          | \$22,181,722         |
| NEMT BROKER                      | 180,547    | \$3,527,251                 | \$2,152,681            | \$1,374,570          | \$0                  |
| WAIVER                           | 23,538     | \$420,138,012               | \$256,410,229          | \$48,459,782         | \$115,268,001        |
| <b>TOTAL</b>                     |            | <b>\$1,768,896,232</b>      | <b>\$1,079,557,370</b> | <b>\$480,919,522</b> | <b>\$208,419,340</b> |

**Notes**

The above data is based on the provider type rendering treatment rather than the provider type paid for the service.

The State Resource Center appropriations, rather than the Medical Assistance appropriation, finance the state share of ICF/ID.

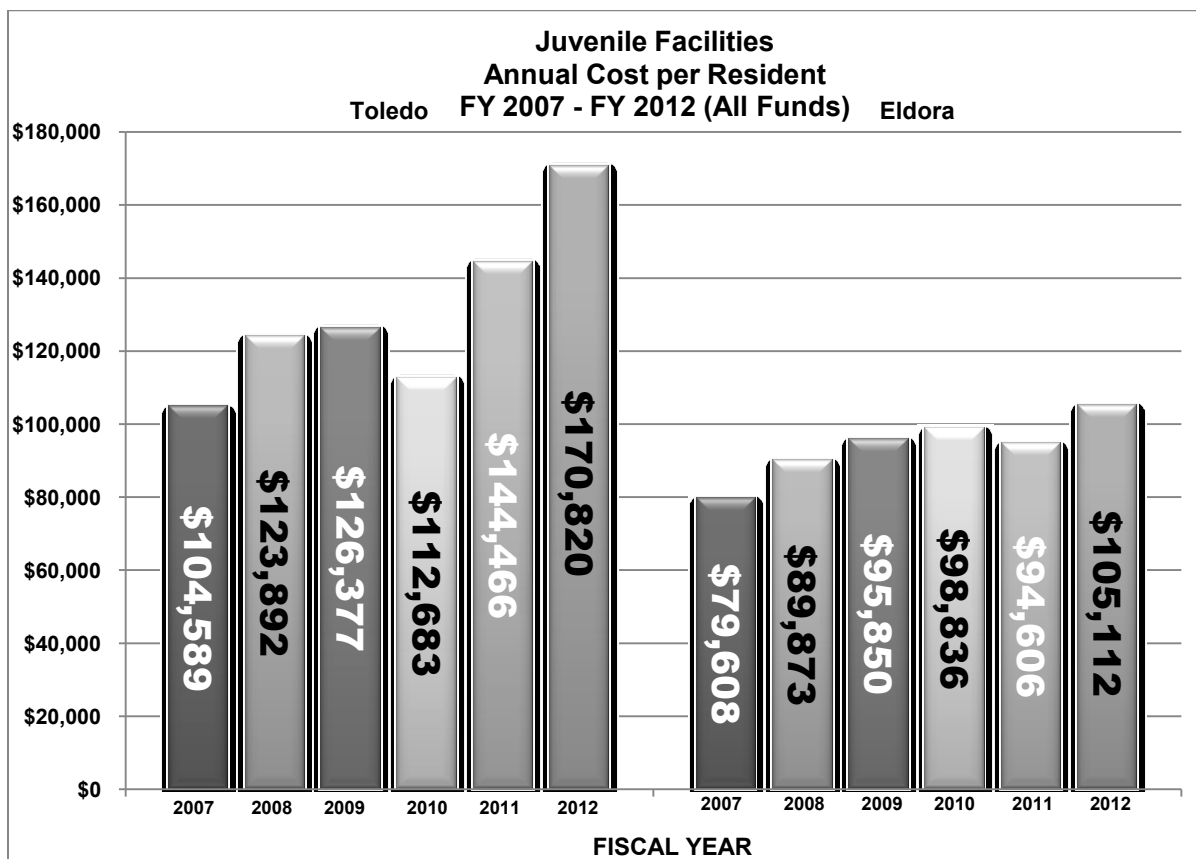
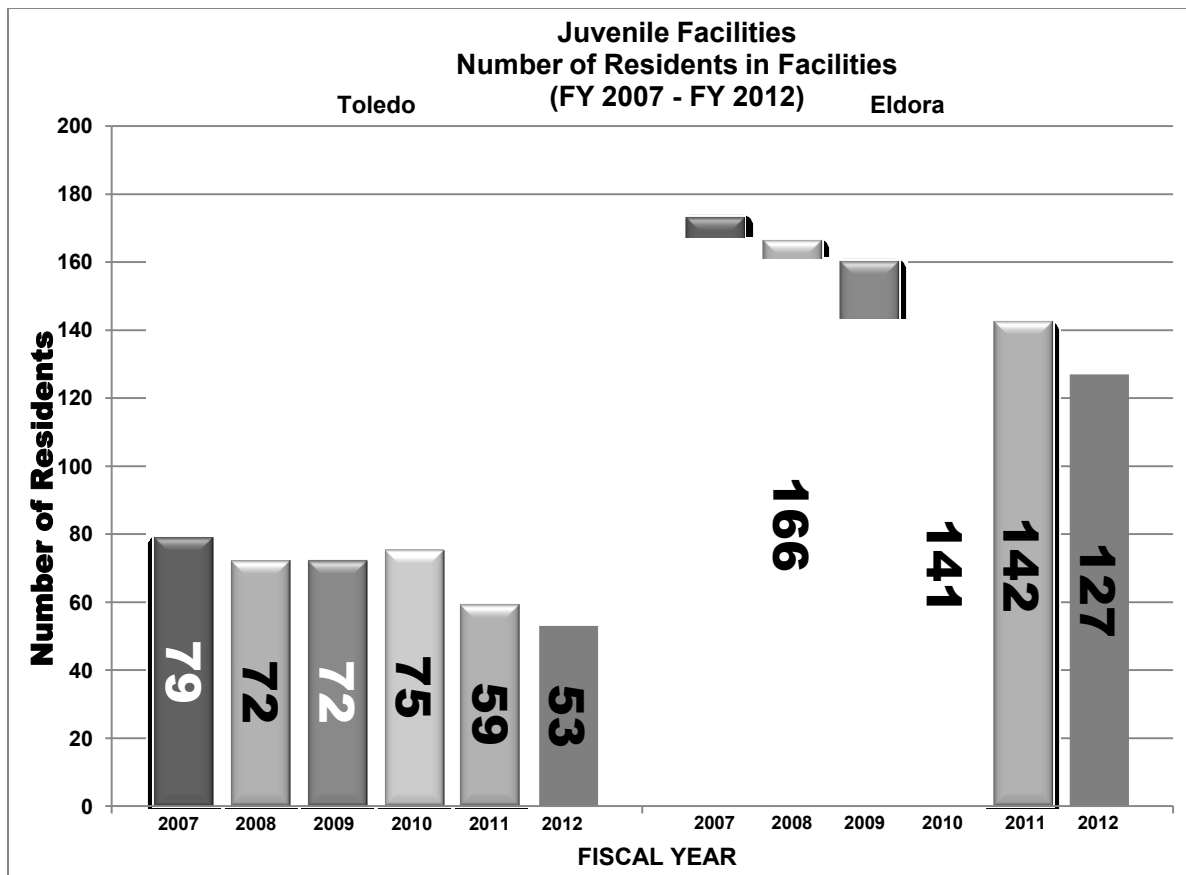
The State Mental Health Institute appropriations finance a portion of the state share for Psychiatric Medical Institutions for Children (PMIC) and Targeted Case Management.

Counties are responsible for individuals age 18 and over, but this data represents expenditures for individuals age 21 and over. County costs for the 21 and over population were not available so it is assumed that 95% of total county billings are for individuals within this age range. An exception to this is the "Nursing Facility - Mental Ill" category. All recipients within this category are over age 21.

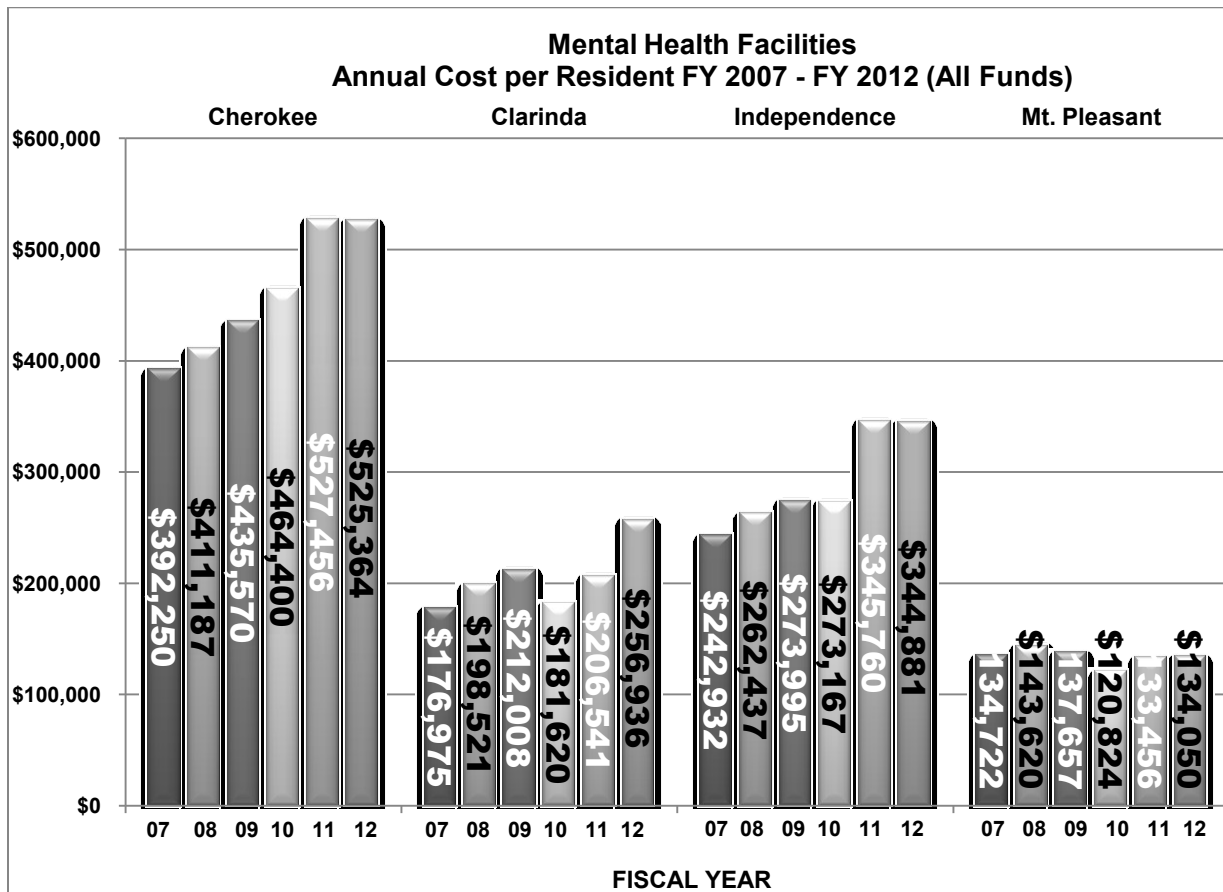
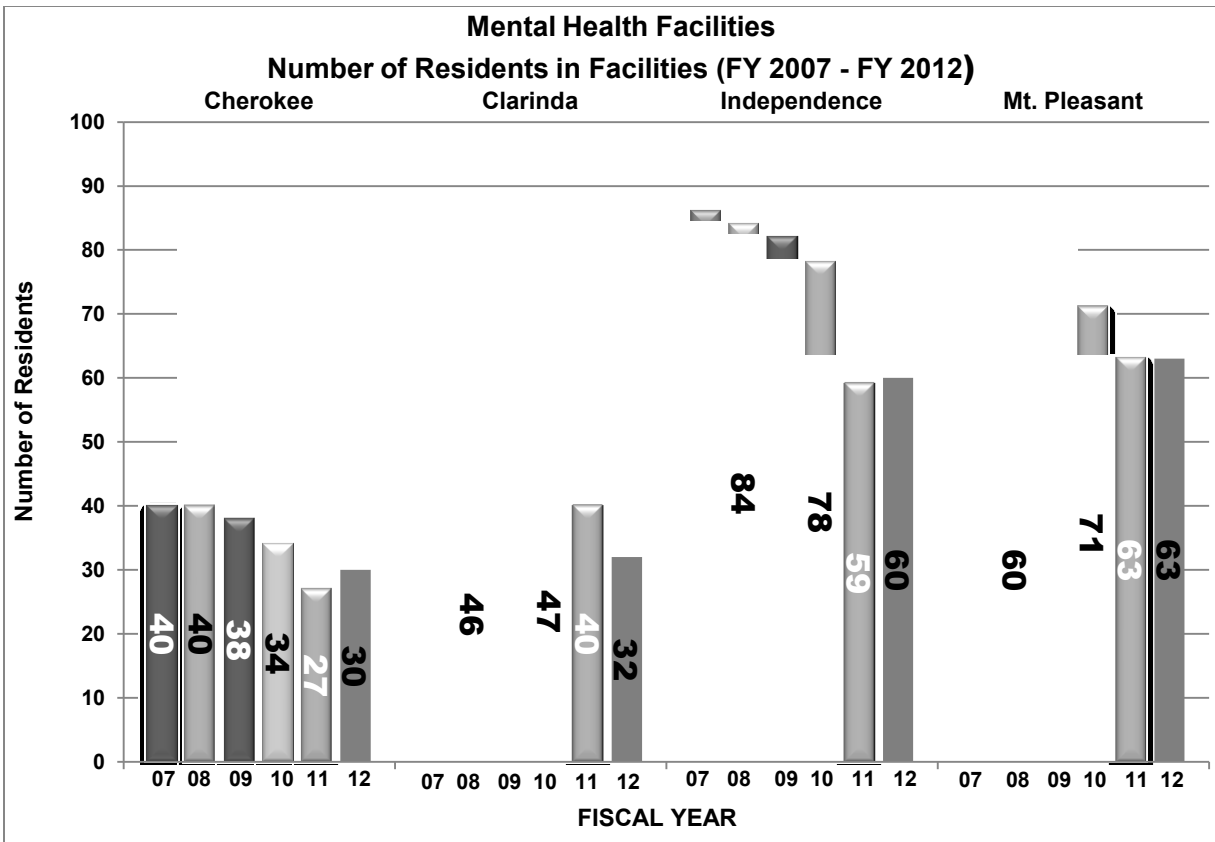
Source: Iowa Department of Human Services



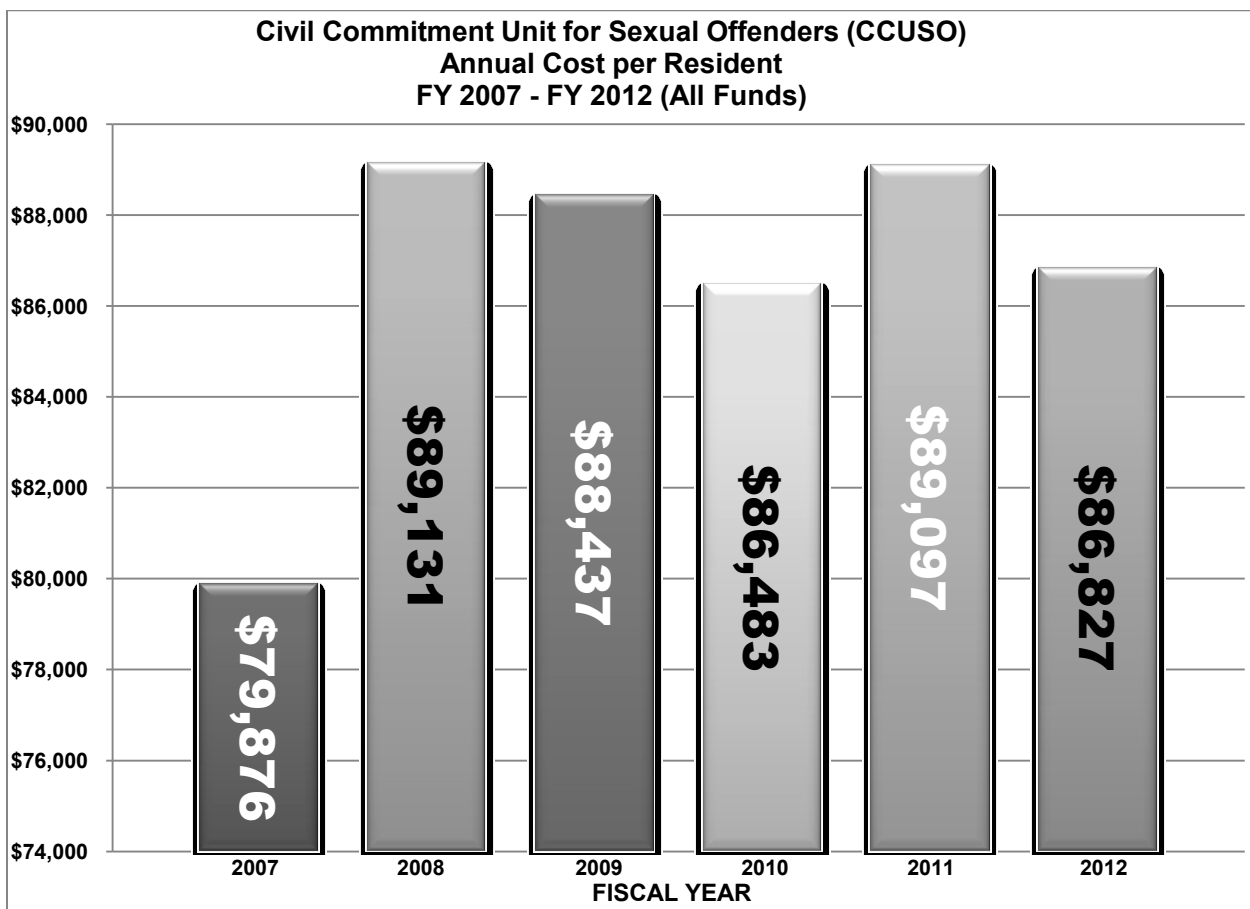
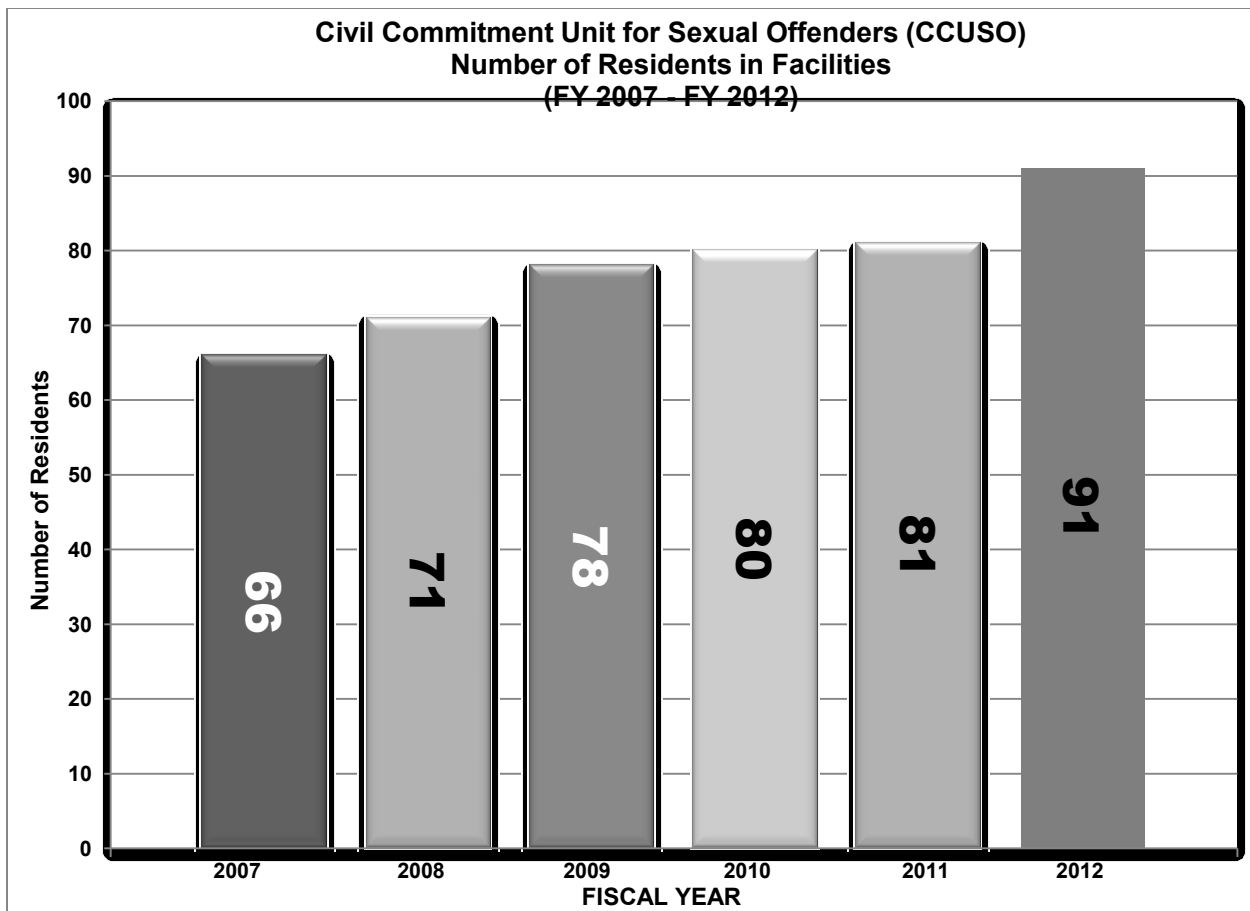




Source: Iowa Department of Human Services



Source: Iowa Department of Human Services





**GRAPHS &**

**SUPPORT DOCUMENTS -**

**CORRECTIONS**

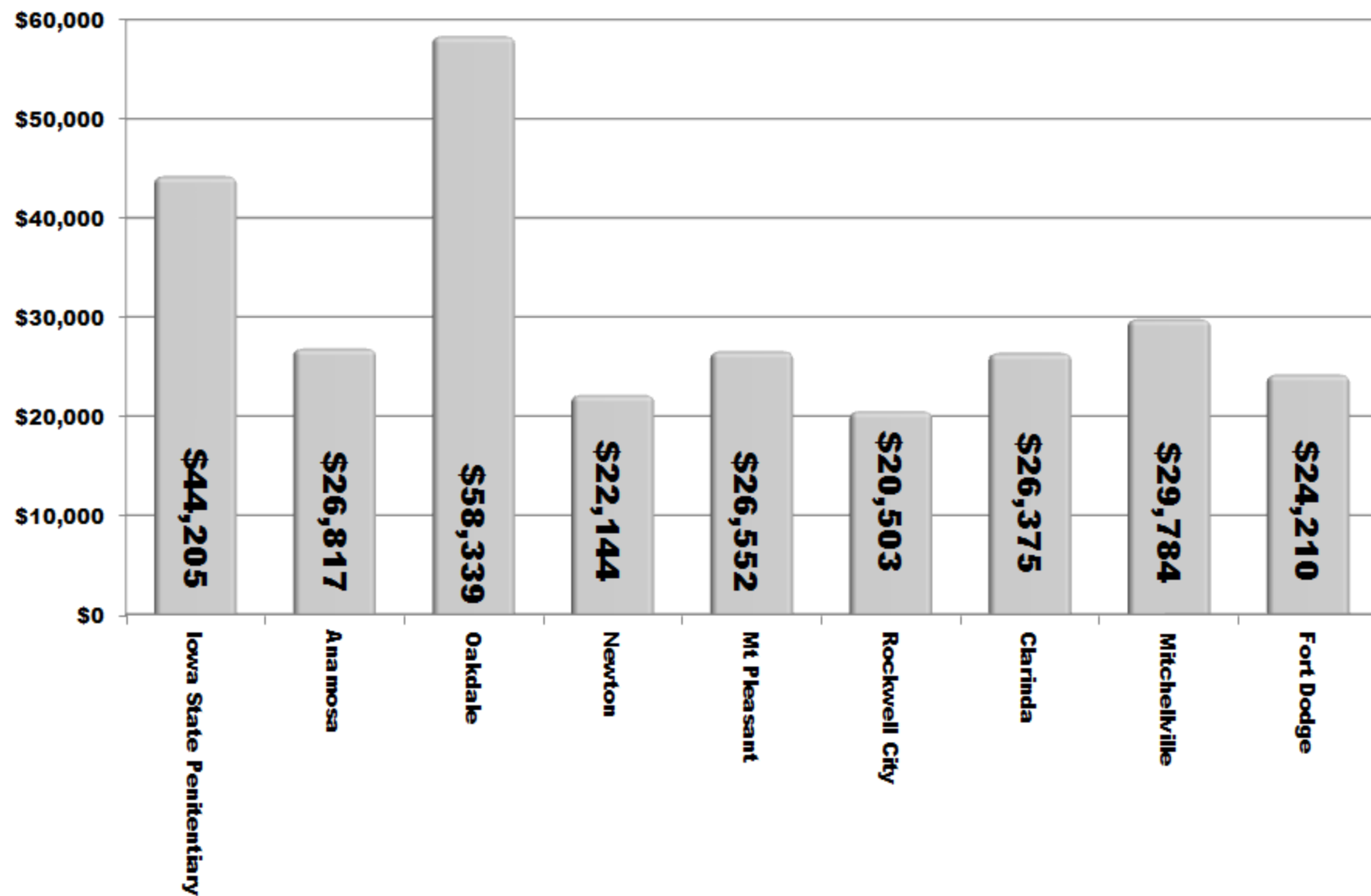


**Department of Corrections  
Cost per Year per Inmate  
By Correctional Institution  
FY2012 (Actual)**

| <b>Correctional Institution</b> | <b>Total Cost</b>    | <b>Number of Inmates</b> | <b>Cost Per Year</b> |
|---------------------------------|----------------------|--------------------------|----------------------|
| Iowa State Penitentiary         | \$42,481,156         | 961                      | \$44,205             |
| Anamosa                         | \$32,260,901         | 1203                     | \$26,817             |
| Oakdale                         | \$56,588,395         | 970                      | \$58,339             |
| Newton                          | \$26,661,304         | 1204                     | \$22,144             |
| Mt Pleasant                     | \$26,445,388         | 996                      | \$26,552             |
| Rockwell City                   | \$9,841,441          | 480                      | \$20,503             |
| Clarinda                        | \$26,506,394         | 1005                     | \$26,375             |
| Mitchellville                   | \$16,083,239         | 540                      | \$29,784             |
| Fort Dodge                      | \$29,391,433         | 1214                     | \$24,210             |
| <b>Total</b>                    | <b>\$266,259,651</b> | <b>8573</b>              | <b>*\$30,456</b>     |
| <i>*Average Cost</i>            |                      |                          |                      |

*Source: Iowa Department of Corrections*

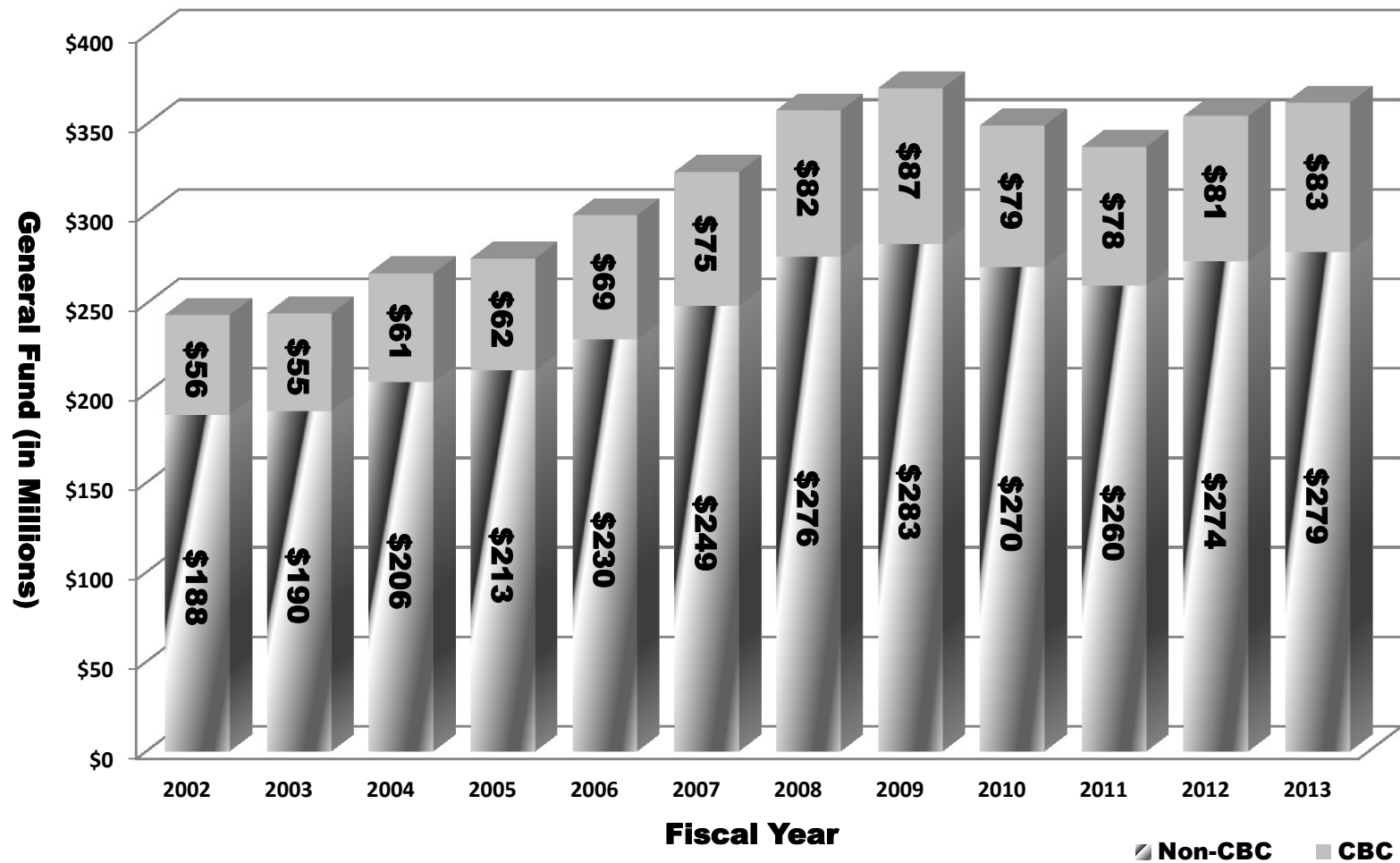
**Department of Corrections  
Cost per Year per Inmate  
By Institution - FY 2013 (Estimate)**



Source: Iowa Department of Corrections



**Department of Corrections  
General Fund Operating Budgets  
Fiscal Years 2002 - 2013 (Estimate)**



Source: Iowa Department of Corrections



**GRAPHS &**

**SUPPORT DOCUMENTS -**

**OTHER**

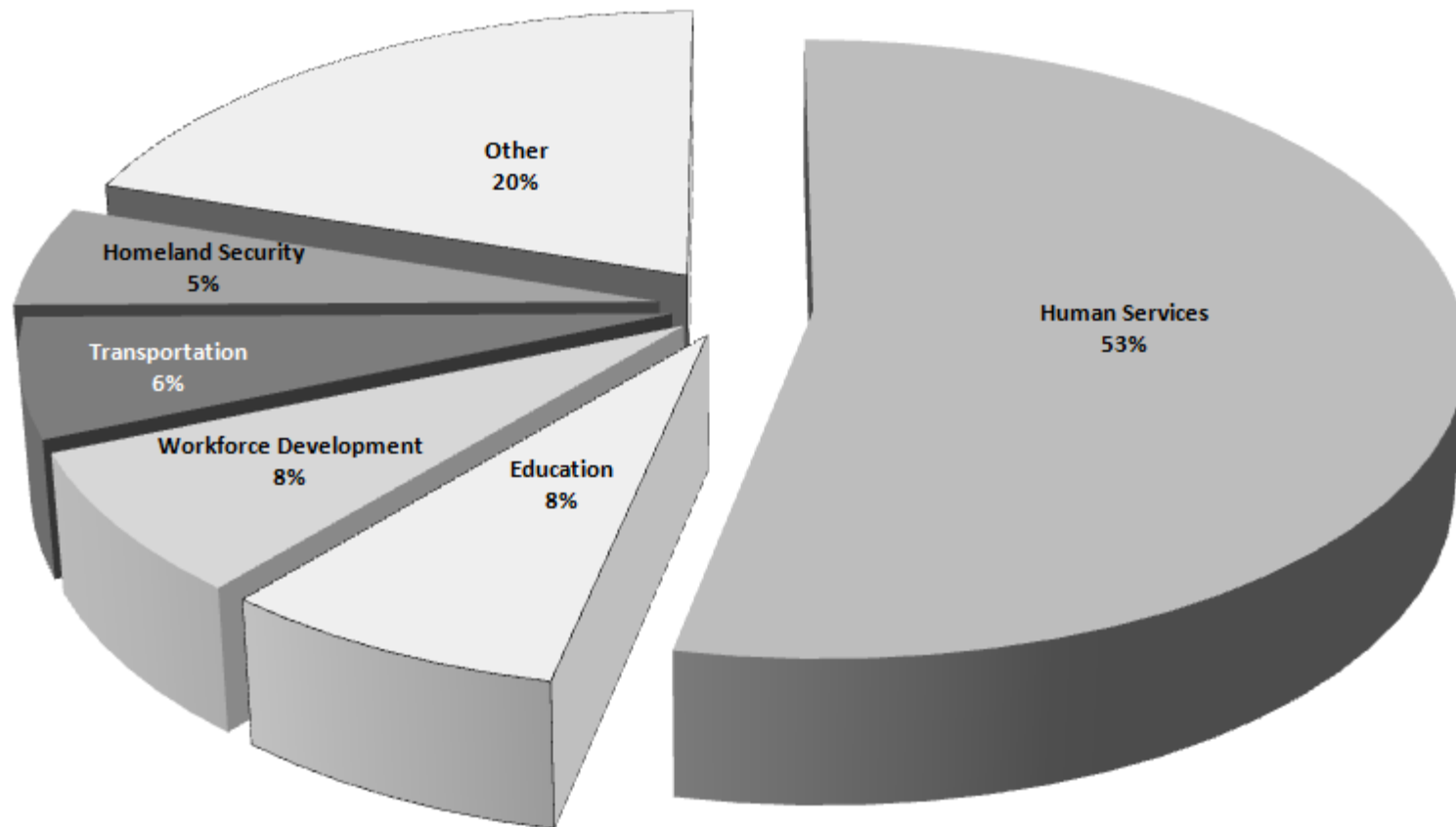


## Federal Funds Report

| <u>Department</u>                   | <u>FY12 Actual</u>     | <u>FY13 Estimate</u>   | <u>FY14 Projected</u>  | <u>FY15 Estimate</u>   |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|
| Administration                      | \$576,351              |                        |                        |                        |
| Aging                               | \$17,818,375           | \$17,868,937           | \$16,741,710           | \$16,741,710           |
| Agriculture and Land Stewardship    | \$8,813,893            | \$9,348,545            | \$9,077,573            | \$9,077,623            |
| Attorney General/DOJ                | \$9,776,762            | \$9,168,238            | \$8,858,238            | \$8,858,238            |
| Blind                               | \$7,263,940            | \$7,847,139            | \$7,847,139            | \$7,847,139            |
| Commerce                            |                        |                        |                        |                        |
| Insurance Division                  | \$1,184,695            | \$910,363              | \$1,054,057            | \$1,054,057            |
| Utilities Division                  | \$2,142,661            | \$2,016,463            | \$1,960,657            | \$1,725,557            |
| Corrections                         | \$1,806,782            | \$304,046              | \$244,178              | \$244,178              |
| Cultural Affairs                    | \$1,683,591            | \$1,542,830            | \$1,542,830            | \$1,542,830            |
| Education                           | \$482,467,286          | \$516,883,281          | \$517,858,827          | \$521,915,105          |
| Human Rights                        | \$84,117,555           | \$76,615,243           | \$76,193,199           | \$76,193,199           |
| Human Services                      | \$3,190,308,770        | \$3,162,134,343        | \$3,303,934,515        | \$3,331,259,756        |
| Human Services Capital              | \$6,774,890            | \$55,061,027           |                        |                        |
| Inspections and Appeals             | \$10,526,001           | \$10,592,189           | \$10,633,836           | \$10,633,836           |
| Iowa Civil Rights Commission        | \$1,080,200            | \$1,149,507            | \$1,155,000            | \$1,155,000            |
| Iowa College Student Aid Commission | \$43,460,913           | \$16,235,254           | \$10,277,633           | \$10,183,991           |
| Iowa Communications Network         | \$10,278,141           | \$4,355,078            |                        |                        |
| Iowa Economic Development Authority | \$220,563,862          | \$216,452,384          | \$216,431,026          | \$216,481,026          |
| Iowa Finance Authority              | \$9,803,590            | \$16,000,000           | \$16,000,000           | \$16,000,000           |
| Iowa Public Television              | \$92,150               | \$92,150               |                        |                        |
| Iowa Workforce Development          | \$813,215,069          | \$463,903,800          | \$451,577,705          | \$449,290,484          |
| Judicial Branch                     | \$1,568,258            | \$1,284,829            | \$1,284,929            | \$1,284,929            |
| Management                          | \$94,436               | \$596,662              |                        |                        |
| Natural Resources                   | \$46,293,990           | \$40,096,774           | \$40,195,774           | \$40,195,774           |
| Office of Drug Control Policy       | \$3,969,829            | \$3,455,525            | \$2,355,467            | \$2,329,467            |
| Office of Energy Independence       | \$24,145,905           |                        |                        |                        |
| Public Defense                      | \$263,654,448          | \$282,254,633          | \$280,792,849          | \$280,592,841          |
| Public Health                       | \$126,112,931          | \$154,435,659          | \$146,887,483          | \$146,887,483          |
| Public Safety                       | \$10,287,733           | \$17,739,252           | \$16,834,047           | \$16,834,991           |
| Regents                             | \$524,910,608          | \$494,097,677          | \$494,097,677          | \$494,097,677          |
| Secretary of State                  | \$13,051               | \$192,616              |                        |                        |
| Transportation                      | \$602,368,138          | \$440,052,000          | \$439,444,813          | \$439,444,813          |
| Treasurer of State                  | \$579,067              | \$500,000              | \$585,000              | \$585,000              |
| Veterans Affairs                    | \$20,604,985           | \$20,227,521           | \$20,227,521           | \$20,227,521           |
| Veterans Affairs Capitals           | \$3,863,104            | \$13,241,282           | \$9,414,769            | \$8,707,449            |
|                                     | <b>\$6,552,221,960</b> | <b>\$6,056,655,247</b> | <b>\$6,103,508,452</b> | <b>\$6,131,391,674</b> |

Source: Iowa Department of Management

# **Federal Funds Percentage by Department (FY13 Estimate)**

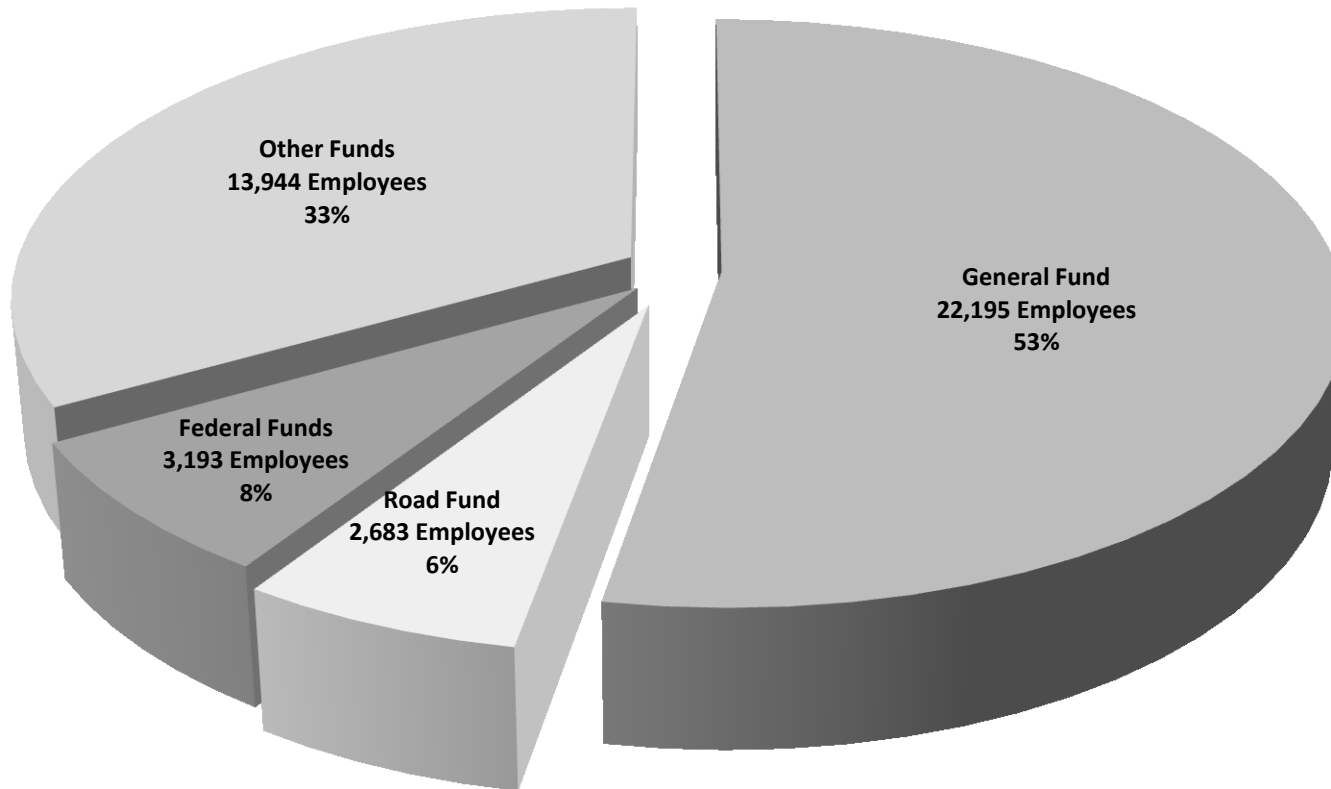


**80% of the Federal Funds are provided to 5 State Departments:**

|                       |                         |
|-----------------------|-------------------------|
| Human Services        | \$ 3,217,195,370        |
| Education             | \$ 516,883,281          |
| Workforce Development | \$ 463,903,800          |
| Transportation        | \$ 440,052,000          |
| Homeland Security     | \$ 282,254,633          |
| Other                 | <u>\$ 642,268,486</u>   |
| <b>Total</b>          | <b>\$ 6,056,655,247</b> |

Source: Iowa Department of Management

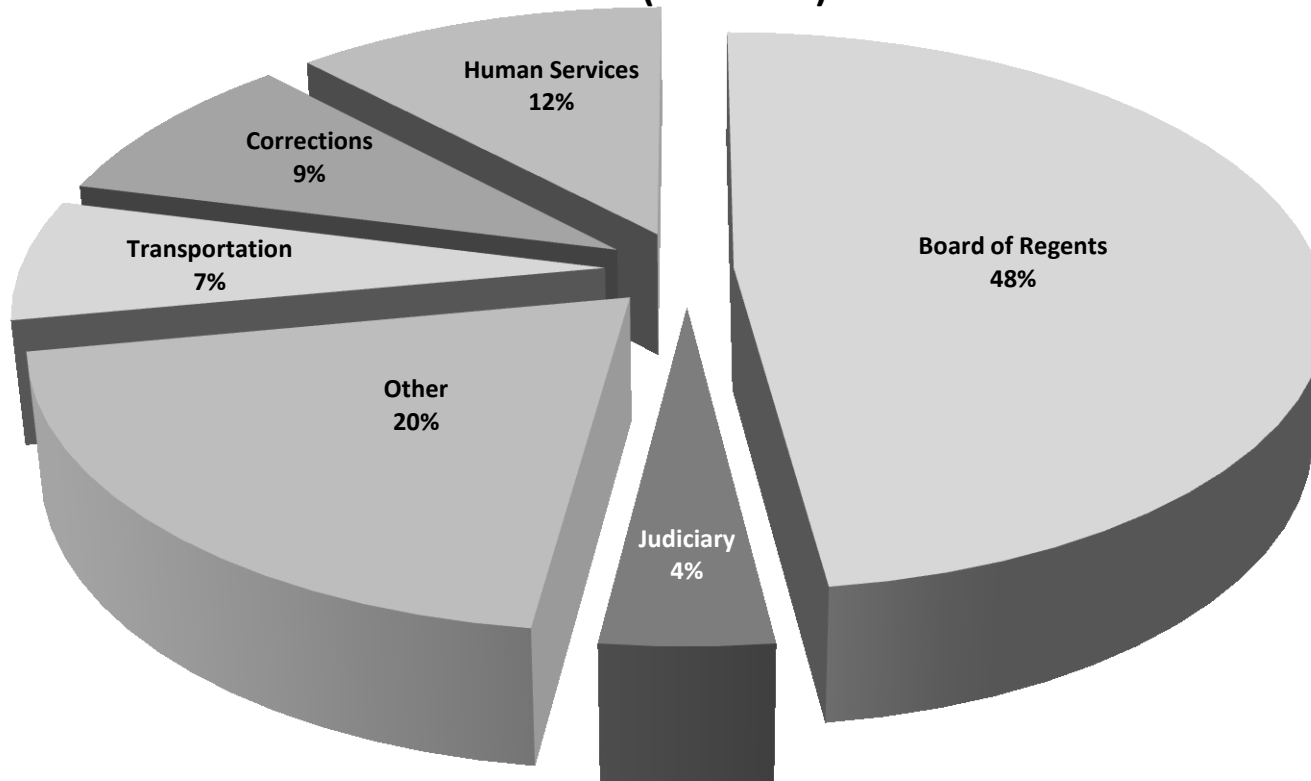
# **Number of State Employees and Costs By Funding Source Fiscal Year 2012**



|               | Annual Costs            |
|---------------|-------------------------|
| General Fund  | \$ 2,092,863,306        |
| Road Fund     | \$ 220,944,131          |
| Federal Funds | \$ 267,322,236          |
| Other Funds   | \$ 1,475,154,250        |
| <b>Total</b>  | <b>\$ 4,056,283,923</b> |

Source: Iowa Department of Management

**Percentage of State Employees  
By Department  
As of October 2012  
(All Funds)**



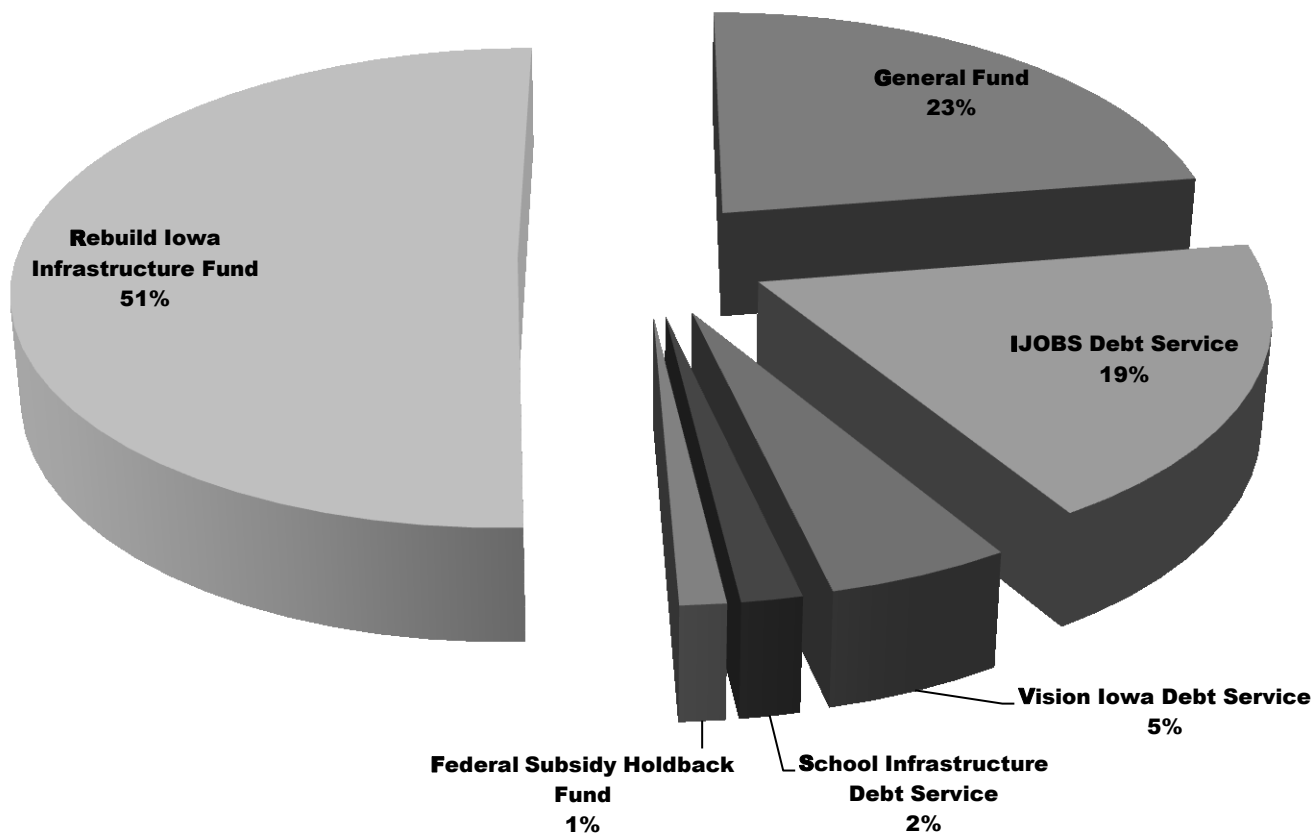
**Number of Employees by Department**

|                  |               |
|------------------|---------------|
| Board of Regents | 20,375        |
| Human Services   | 5,084         |
| Corrections      | 3,747         |
| Transportation   | 2,761         |
| Judiciary        | 1,780         |
| Other            | <u>8,268</u>  |
| <b>Total</b>     | <b>42,015</b> |

Source: Iowa Department of Management



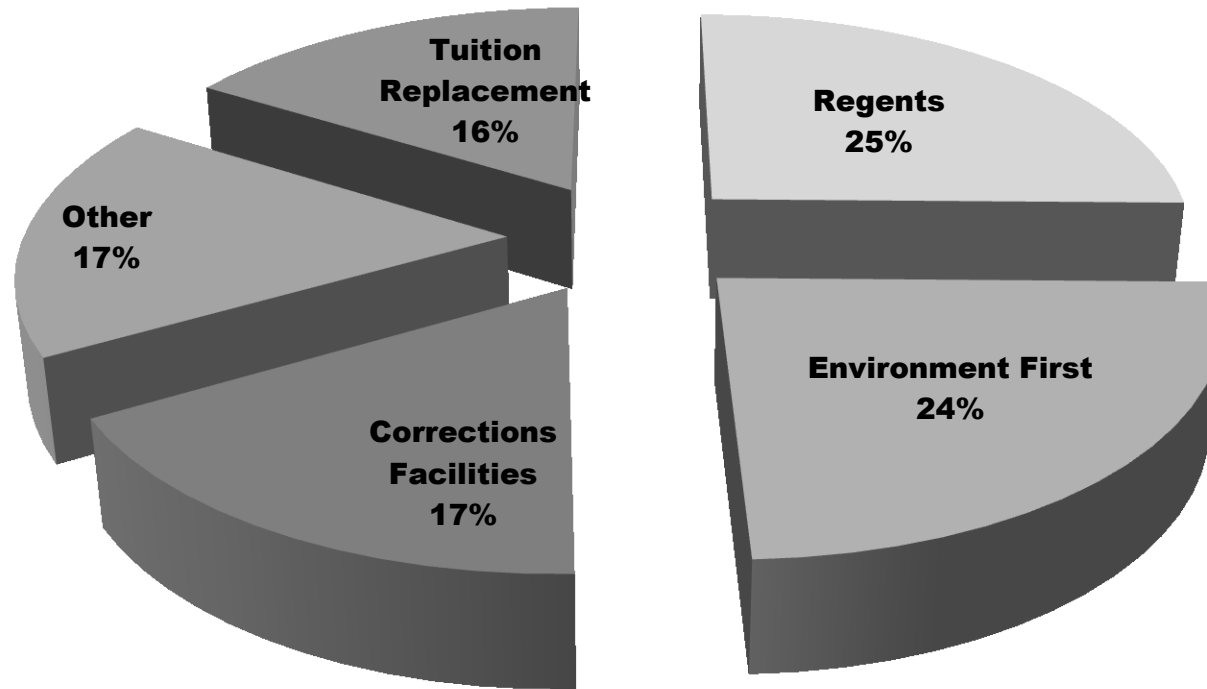
## Gaming Revenue Distribution Fiscal Year 2014



| In Millions                        |                |
|------------------------------------|----------------|
| General Fund                       | \$ 66.0        |
| IJOBS Debt Service                 | \$ 55.0        |
| Vision Iowa Debt Service           | \$ 15.0        |
| School Infrastructure Debt Service | \$ 5.0         |
| Federal Subsidy Holdback Fund      | \$ 3.8         |
| Rebuild Iowa Infrastructure Fund   | \$148.6        |
| <b>Total</b>                       | <b>\$293.4</b> |

Source: Iowa Department of Management

**Rebuild Iowa Infrastructure Fund (RIIF) Distribution  
Fiscal Year 2014 (Governor's Recommendation)  
(In Millions)**



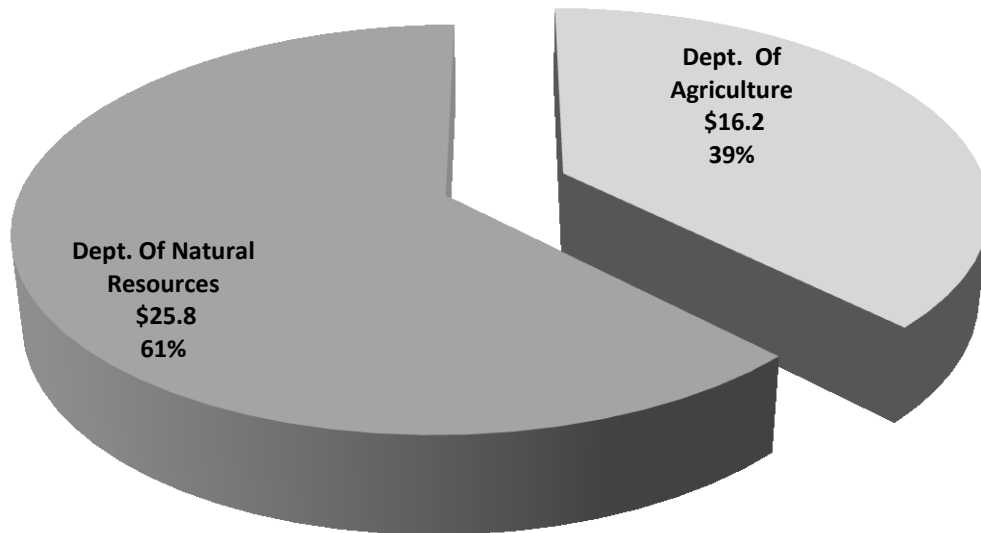
|                                       |                |
|---------------------------------------|----------------|
| <b>Total Available: \$174 Million</b> |                |
| Environment First                     | \$42.0         |
| Tuition Replacement                   | \$27.9         |
| Regents Buildings                     | \$43.8         |
| Corrections Facilities                | \$30.0         |
| Other                                 | \$30.3         |
| <b>Total</b>                          | <b>\$174.0</b> |

Source: Iowa Department of Management

## Environment First Fund (FY 2014)

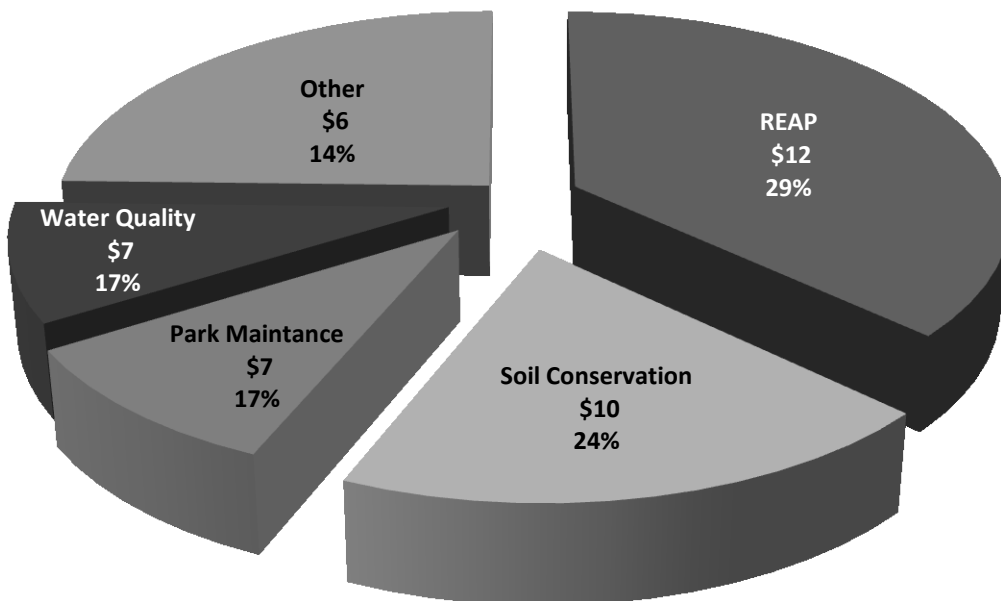
(In Millions)

### Distribution By State Department



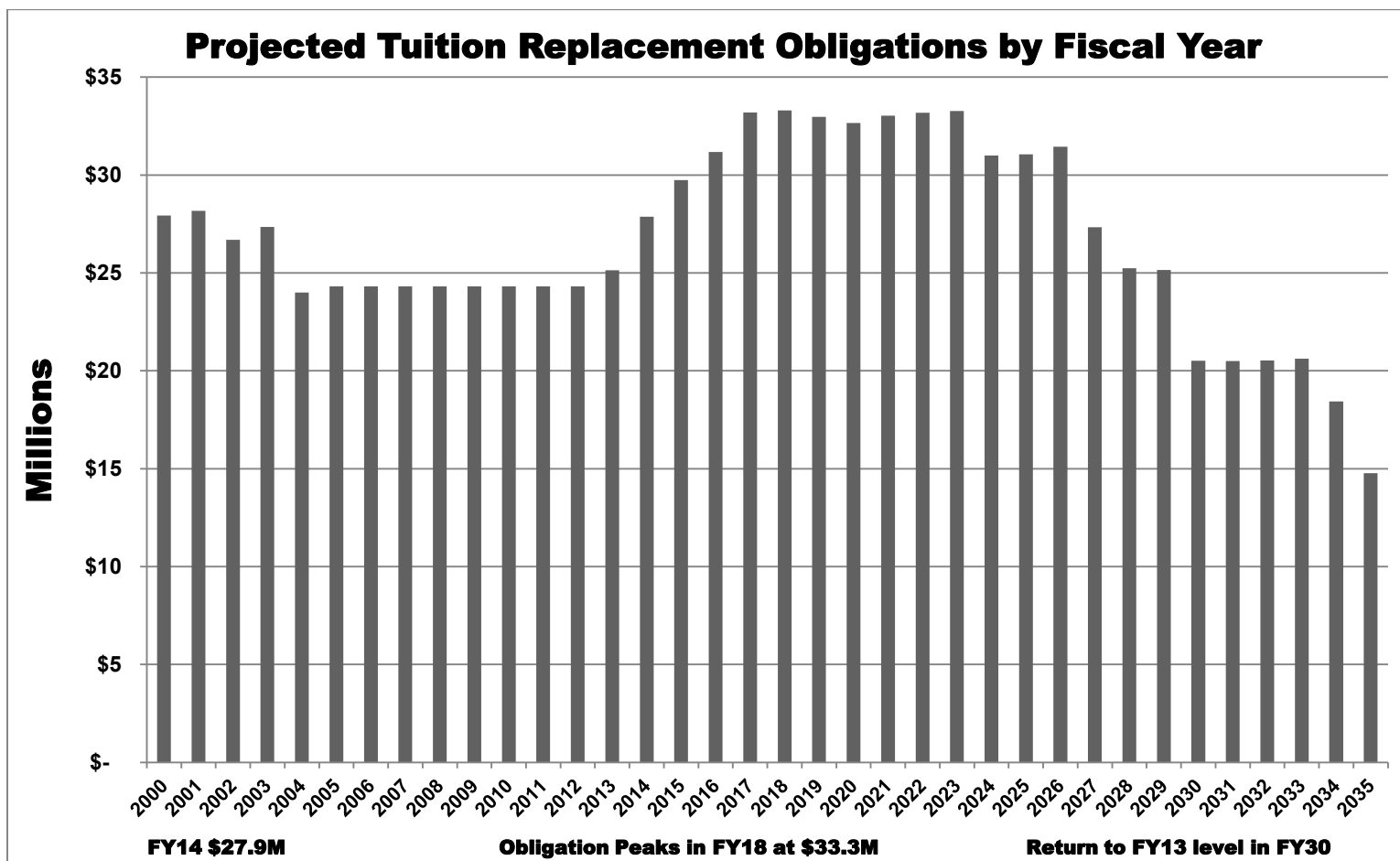
Total: \$42M

### Distribution By Function



Total: \$42M

Source: Iowa Department of Management



Source: Iowa Board of Regents