

**FISCAL YEAR 2015  
(Adjusted)**

**STATE OF IOWA  
PROGRAM and BUDGET**



**Governor  
Terry E. Branstad**

**Lt. Governor  
Kim Reynolds**

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# **Table of Contents**

<b>I.</b>	<b>Program Initiatives</b>	
	• Moving Iowa's Economy Forward	21
	• Supporting Our Veterans	25
	• Strengthening Education and Job Training	26
	• Supporting Strong and Healthy Families	29
	• Feeding the World While Promoting Conservation	32
	• Transportation in the 21 <sup>st</sup> Century	33
	• A Safe and Secure Iowa	34
	• Supporting Our Older Iowans	36
	• Open and Transparent Government	37
<b>II.</b>	<b>Economic Review</b>	
	• National Economic Conditions	41
	• Iowa Economic Conditions	43
<b>III.</b>	<b>State Financial Policies</b>	
	• Budgeting Policies	47
	• Capital Budgeting	52
	• Bond Summary	57
<b>IV.</b>	<b>Financial Summaries</b>	71
<b>V.</b>	<b>Graphs &amp; Support Documents-Education</b>	129
<b>VI.</b>	<b>Graphs &amp; Support Documents-Human Services</b>	137
<b>VII.</b>	<b>Graphs &amp; Support Documents-Corrections</b>	157
<b>VIII.</b>	<b>Graphs &amp; Support Documents-Other</b>	163

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*January 14, 2014*

## Branstad Administration's Five-Year Goals

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*"Now is not the time to shy away from the challenges and the opportunities. Now is the time to embrace them, to be bold, to move Iowa forward, to increase the competitiveness of our state and its people today and for years to come."*

Excerpt from Governor Branstad's 2014 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 Year 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.

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**Governor Branstad's Condition of the State  
Before the Iowa General Assembly  
January 14, 2014**

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

*I offer a special welcome this morning to new Representatives Brian Meyer and Stan Gustafson and new Senator Julian Garrett. I look forward to working with you and all members of the General Assembly.*

*I stand here today honored to be serving as your Governor, humbled by the opportunity and eager to meet the challenges we face.*

*I am pleased to report on the condition of our state.*

*Over the past year, we have come together as families, as communities, as Iowans, putting our differences aside to move Iowa forward.*

*Because of our hard work last legislative session, Iowa's economy, educational system and health are moving forward.*

*Iowans have proved time and time again, when working with one another rather than against one another, we can overcome any challenge.*

*For example, the International Olympic Committee last year took action to eliminate wrestling from the Olympics.*

*More than 25,000 people joined us through an online petition to keep Olympic wrestling, the entire Iowa Congressional delegation joined us and more than 30 other governors came together joining me in a letter to the IOC to keep wrestling. And together, we kept wrestling in the Olympics and the Olympic dreams of Iowa wrestlers alive.*

*My friends, Iowa faces another challenge where we can come together again and rally around what is best for our state. The EPA has proposed reducing the level of biofuels outlined in the Renewable Fuels Standard (RFS).*

*If this rule is adopted, it would be a devastating setback to the agriculture sector of the Iowa economy.*

*The proposed rule comes at a time when our state continues to implement new pioneering policies encouraging growth and innovation in the renewable energy sector.*

*In a partnership with Iowa State University, we launched the “Fueling Our Future” program last October, which will bring Iowa to the forefront in the use of E30 fuel.*

*This new program is a reflection of the importance of further advancing the renewable fuels industry, and how the RFS is helping to create important Iowa jobs.*

*The RFS has led to a cleaner environment, opened the markets for Iowa corn and soybeans and reduced our nation’s dependence on foreign oil. Thousands of Americans are coming together to support the RFS.*

*We will be holding a public hearing later this month to give Iowans the opportunity to voice their concerns with the EPA’s proposal. Lt. Governor Reynolds and I are pleased the entire Iowa Congressional Delegation and Secretary of Agriculture, Bill Northey, have agreed to co-host this important forum.*

*Today, I call on the General Assembly, as its first order of business, in bipartisan fashion, to pass a resolution in support of maintaining a robust Renewable Fuels Standard.*

*Whether it is our sense of community that saved wrestling or collaboration in support of agriculture and renewable fuel, Iowans come together.*

*It is this sense of community and collaboration that defines us as Iowans. And it should again shape our approach to governing this year.*

*As we’ve demonstrated before, we should again attack our problems with the same common sense and seriousness as Iowans across our state:*

- *working hard,*
- *working together, and*
- *working to make things better than we found them.*

*To me, this is the Iowa Dream. That dream of opportunity and prosperity which can become a reality for every Iowan willing to work for it.*

*The seeds of that dream have been planted with our work over the past three years. But now we must cultivate that dream of opportunity - of a great job and a great place to raise a family - so that it can grow and flourish.*

*The simple truth is we Iowans are a people of faith, of tenacity who each year plant the seeds of our livelihood with the devout belief that with hard work and the grace of God we will reap a bountiful harvest.*

*Today it is my duty and honor to report to you on the condition of our state. And I am here to tell you, with great pride: the State of Iowa is working.*



*With more Iowans going to work each and every day, the current unemployment rate stands at 4.4 percent: Iowa is working and our citizens are working toward their Iowa Dream.*

*With personal incomes growing: Iowa is working.*

*With schools and students improving their performance and their standing compared to other states around the nation: Iowa is working.*

*The Federal government has been paralyzed by partisanship leading to cliffs, ceilings, sequesters and shutdown, Iowa leaders have done the opposite; we have come together to work on behalf of Iowans.*

*We put aside our political differences, to achieve common sense compromise in cutting taxes, improving education and modernizing health care in our state: All evidence that Iowa is working.*

*Three years ago, like many other states, Iowa faced serious budget challenges. The path to prosperity was grim. Yet the charge to us was clear: restore predictability and stability to the state to get our fiscal house in order.*

*Working together, we have done just that.*

*We have passed two biennial budgets that restore predictability to the state budget.*

*These are budgets that hard-working Iowa taxpayers can depend on, budgets that work for Iowans by prioritizing education, economic development and job training.*

*Today, Iowa's rainy day and economic emergency funds are full and we are fortunate to have a healthy budget surplus. Iowa is working.*

*We have taken a similar common sense approach to health care in our state by working to improve the health of Iowans, bringing more doctors to Iowa and providing better care for low-income Iowans.*

*Since announcing the Healthiest State Initiative, Iowa has improved from 19<sup>th</sup> to 9<sup>th</sup> in Well-Being.*

*During this address last year, students from Des Moines University (DMU) joined us in seeking increased support for a public-private partnership that would encourage more doctors to move to rural Iowa.*

*Today, the private sector, rural communities and the state are coming together to ensure more doctors will be coming to underserved communities.*

*These students will benefit from this partnership and our state will benefit from their commitment. As doctors they will work to improve the health of our*

*citizens and as valuable members of rural Iowa their work will help bring jobs to our communities.*

*Thank you, DMU students, for joining us again this year.*

*The Iowa Health and Wellness Plan is now in place. Thousands of Iowans are now receiving more than just access, they are getting health care designed to get them healthier.*

*The Iowa Health and Wellness Plan is using health risk assessments and physicals to empower Iowans to take ownership of their own health. On top of that, more Iowans are receiving private insurance than ever before.*

*Iowans living longer, healthier lives will improve the health of our state, our economy and our families.*

*We may not have always agreed on the path to these policies, but we can all resoundingly agree on this: Our plan was designed by Iowans, not out of touch bureaucrats in Washington, DC, and it is going to make Iowans healthier. Iowa is working.*

*Three years ago, more than 100,000 Iowans were out of work. Jobs were hard to come by and investment in our state was inadequate.*

*We refocused our economic development efforts by changing our approach. Together, we created the Iowa Partnership for Economic Progress.*

*This public-private partnership is reaping dividends for our economy with more investments and more jobs for Iowans.*

*In the last three years, Iowa has seen 7.5 billion dollars in new capital investment, and I am pleased to report that since taking office, over 130,000 new jobs have been created in this state.*

*Perhaps the best example of our state's turnaround and of our policies working for middle-class families is seen in Lee County, which had the highest unemployment rate in the state when I took office in 2011.*

*Iowans in Lee County are getting back to work, thanks in part to the largest on-shore purchase of wind turbines in history and a multi-billion dollar, world-class fertilizer plant bringing much needed jobs and investment to the area.*

*Thanks to these projects, unemployment in Lee County has dropped by 40 percent, and many southeast Iowans are back to work!*

*To help Iowans keep more of their hard-earned money, and to help employers invest and grow in Iowa, you passed and I signed into law the largest property tax cut in Iowa history!*

*This historic measure will provide more than 4.4 billion dollars in tax relief, slashing taxes for middle class families and encouraging businesses to grow.*

*Middle class families are working hard every day to achieve their version of the Iowa dream and providing this much needed tax relief will help them achieve it.*

*Improving education in our state is imperative to improving our jobs outlook, our economic outlook and the outlook for the Iowa Dream itself.*

*Together, we have taken steps to help keep our best teachers in classrooms, increase school choice and better equip our students for college and the workforce. We have begun to reform Iowa's education system, and we can expect Iowa schools to pull away from the middle of the pack and reclaim preeminence in student achievement as measured against the rest of the United States.*

*The demands of both college and the workforce have changed.*

*In the 21<sup>st</sup> century, the skills needed to succeed and compete globally include science, technology, engineering and math. Through the STEM advisory council led by Lt. Governor Kim Reynolds and Vermeer CEO, Mary Andringa, about 60,000 additional students are expected to have access to innovative STEM-focused opportunities this school year.*

*Today, students across Iowa are learning to build robots and solve complex math problems, preparing them for the jobs of tomorrow. In the gallery are students from Des Moines East High School and Greenwood Elementary School. Please join me in welcoming them to their Capitol.*

*We have worked together and invested in students, teachers and schools.*

*We have worked together and invested in the health and well-being of our state.*

*We have worked together and invested in middle-class families, main street businesses and our communities.*

*I am proud of what we have been able to accomplish working together. The results of our work will have a positive impact in the lives of many Iowans.*

*However, there is still much more work to be done. Together, let's make this another successful and productive session.*

*This year, let's continue to work to overcome the obstacles that stand in the way of our citizens as they seek the Iowa Dream.*

*Skyrocketing college costs have made reaching the Iowa Dream unattainable for too many. Those who do pursue higher education are often strapped with massive amounts of student debt that they spend decades paying off.*

*We've taken steps to ease this burden. Last year, we provided historic financial support for our community colleges.*

*We increased the Iowa Tuition Grant for those who attend private colleges. We provided targeted support for high achievers entering the teaching profession, and providing rural health care.*

*And last year, the budget that you passed, and I signed, provided Regent universities with the necessary resources to freeze tuition for the first time in 30 years.*

*This year, my budget proposes another investment in key tuition assistance programs so we can continue the fight against escalating student debt.*

*This year, I am submitting a budget to once again freeze tuition for Iowa students at Regent institutions.*

*We need to reinforce with our students that if they borrow, they need to borrow only enough to pay the bills. The University of Northern Iowa is requiring all students receiving loans to participate in financial literacy programs.*

*And it is working!*

*Last year, student debt at the University of Northern Iowa decreased by eight percent!*

*Today, I am calling on members of the Iowa Legislature to join me in working to reduce costs to make college affordable and reduce the amount of debt incurred by Iowa students and their families.*

*What if more students could earn while they learn? Apprenticeships allow just that opportunity by providing focused and streamlined training.*

*One of the positive outgrowths of the historic capital investments made throughout our state is increased demand for jobs. Apprenticeship programs allow us to quickly and effectively train workers to meet this demand.*

*The budget I propose to you today triples support for apprenticeship programs. These programs strengthen our middle class, our businesses and our economy. Together we can further build the pipeline of skilled workers. Together we can ensure our workers have the skills they need to fill the jobs they want.*

*But we need to do more if Iowa is going to remain a national and global competitor. This means we need to be connected. Iowans are now interacting differently.*

*Interacting differently with businesses, with their government and with each other.*

*Through technology, we can connect our dreams to reality. Technology will improve educational instruction and make new resources available for our students. It can connect businesses to new customers and new markets. It can connect you to your dream job.*

*Technology connects the entrepreneur without a dime in her pocket to the billion dollar idea in her dreams.*

*We've had great success in Iowa in the tech sector. We are home to data centers with household names like Google, Microsoft, and Facebook. We have thriving tech startup communities in Des Moines, Cedar Rapids, Iowa City, and elsewhere, all with entrepreneurs looking to create the next Dwolla, Pinterest or WebFilings.*

*Cedar Falls has become a Gigabit City, and three Iowa communities have distinguished themselves as Connected Communities. Yet as a state, we need to do better.*

*In September, I announced our initiative to Connect Every Iowan, with the goal of making Iowa the Most Connected State in the Midwest. I charged the STEM Advisory Council's Broadband Committee with developing recommendations for our consideration.*

*Today, I propose The Connect Every Iowan Act, with incentives to encourage access, adoption and use of broadband technology by businesses and individuals.*

*My plan includes programs that will train workers for 21<sup>st</sup> century careers in information and communications technology.*

*My plan also calls for moving to ICN 2.0, repurposing the Iowa Communications Network so it can partner with the private sector to provide connectivity in underserved areas of our state.*

*Together, we can use broadband technology to grow the Iowa Dream throughout our state, especially in rural areas. As our connection speeds increase, so does the pace of our economic progress, so does our ability to grow jobs, and so does our ability to turn the Iowa Dream into reality.*

*To keep the Iowa Dream alive, we must keep rural Iowa vibrant and working. As I visit communities throughout our state during my annual 99 county tour, this vibrancy is seen, felt and heard.*

*From the enjoyment experienced at Watermelon Day in Stanhope, the Bell Tower Festival in Jefferson, and at the Swamp-Fox Festival in Marion. To the early morning farmers markets, and the Rotary Clubs at Noon, day-to-day life reflects our shared Iowa values.*

*Yet, some of the schools and public buildings which used to be the source of that pride are now empty shells dotting the landscapes of our communities. Once filled with the hustle and bustle of schoolchildren and their teachers, these are more than just abandoned buildings. They hold a part of our childhood. They hold a part of us.*

*Instead of letting these treasures stand empty, let's turn them into the economic centers of our communities. Let's once again make them part of our daily lives.*

*We will submit legislation to provide tax incentives to repurpose abandoned schools and public buildings.*

*Let's turn what used to be our centers of education into centers of commerce. Let's repurpose the crumbling structures with renewed investment, and reinforce the foundation with new jobs.*

*As we repurpose our schools of yesterday, let's also refocus on our students of today.*

*Sadly, for some children in Iowa, the bully they face makes every day feel more like a nightmare.*

*As they consider whether they can continue to take abuse from the bully, they don't know where to turn. Even if they turn to school officials, our laws have tied their hands.*

*Imagine being that child.*

*Imagine being unable to escape, as the bully relentlessly pursues them online, in a form accessible 24/7. Imagine how bleak it must be. Imagine how lonely it must feel.*

*This session, we can let our children know they are not alone. I call on both houses and both parties to support the Bully Free Iowa Act of 2014.*

*We can take action to empower students and their parents.*

*We can untie the hands of schools to allow them to better address cyberbullying.*

*And we can get educators the training they need to respond effectively to bullying.*

*As we take action to protect our children from bullies, let us also commit to honoring and better serving the men and women that protect our liberties and rights every day.*

*This session, the centerpiece of my agenda is Home Base Iowa. It is a bipartisan jobs plan focusing on recruiting service members to Iowa and matching them with good, high paying careers.*

*Here today in the gallery we are joined by members of the Iowa National Guard and veterans organizations. They have served our country and our state with dignity and honor.*

*Please join me in thanking them for their service.*

*Theodore Roosevelt once said, "A man who is good enough to shed his blood for his country is good enough to be given a square deal afterwards."*

*In November, I announced the Home Base Iowa initiative to recruit veterans to Iowa, because I believe Iowa can offer our nation's veterans something even greater than a square deal. We can offer them a better opportunity to live the Iowa Dream. We can give them the best life America has to offer.*

*Joining me in this endeavor are two men who have served their country, two men who share my uncompromising passion for honoring our veterans.*

*Please join me in recognizing the Co-Chairs of Home Base Iowa, Congressman Leonard Boswell, and Bob Myers, CEO of Casey's General Stores. Thank you both for your continued service.*

*We want our veterans to know that in Iowa, if you dream it – you can achieve it. In Iowa, you can find a home you can afford.*

*In Iowa, you can find a good paying job. In Iowa, you can send your kids to a good school and they can play in a safe neighborhood.*

*And in Iowa, we honor our veterans – not only with words and ceremonies; but with action.*

*Today, I call on the legislature to pass the Home Base Iowa Act. Join me in telling veterans that we will no longer tax their military pensions.*

*Let's increase support for the Military Homeownership Assistance Program, which provides up to \$5,000 in down payment or closing cost assistance.*

*Let's give veterans credit for their military training and experience as they pursue occupational licensure in our state.*

*And let's make Iowa the destination for veterans to continue their education. Already, the University of Iowa has been named the 6th best university for veterans by U.S. News and World Report. But we can do even better.*

*I will be asking the State Board of Education to join the Regents institutions by passing rules giving veterans, their spouses, and their dependents automatic in-state tuition at our community colleges.*

*I will also be convening stakeholders from the Regents, community colleges, and private colleges to develop consistent policies to provide veterans academic credit for their military training and experience.*

*Our veterans have risked their lives defending our freedom. To show our gratitude, let's make Iowa the leader in respect, support and opportunity for veterans.*

*Ladies and gentlemen, Iowa is working.*

*Our state is open to new ideas, open to honest dialogue and open to more business. Iowa is working.*

*Our efforts are making a difference in the lives of everyday families as they pursue their Iowa dreams.*

*Our schools are getting better, our communities are coming together and our government is working. But that success tells me that we have an even greater opportunity.*

*An opportunity to build upon what is great about our state and our people, so that we are competitive now, and in the future.*

*With those significant accomplishments passed, the opportunity to do even more is at hand.*

*Iowa is working. The Iowa dream is here to be realized. But I believe we can – and we must – dream even bigger.*

*As we look to the future, our path is not dictated. We have opportunities not seen in other states or other parts of the world. To be true to our constituents, and ourselves, we must dream big.*

*We must dream of an Iowa that is competitive with any other place in the world. An Iowa where it is easier to build a business. To build your ideas. To support a family.*

*We must dream of an Iowa where a world class education is not a dream, but a reality for every Iowa child. An Iowa that embraces the simple goal that every child should be ready to compete in a 21<sup>st</sup> century marketplace.*

*We must dream of an Iowa that continually asks the question, how can government better serve people? An Iowa that uses technology for greater transparency and accountability for the taxpayers.*

*Now is not the time to shy away from the challenges and the opportunities. Now is the time to embrace them, to be bold, to move Iowa forward, to increase the competitiveness of our state and its people today and for years to come.*



*Iowa is working. But there is more work to be done to realize the Iowa Dream.  
Let's show everyone we are up to the challenge.*

*Thank you. God bless you. And God bless the people of Iowa.*

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**PROGRAM**

**INITIATIVES**

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# Moving Iowa's Economy Forward

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While national and state economies continue to struggle, Iowa's economy is performing well and moving in the right direction. In February 2011, the Branstad Administration inherited an unemployment rate of 6.1 percent. Today, the unemployment rate stands at 4.4 percent, and Iowa family incomes are growing. The Iowa economy is strengthening as the initiatives set forth under Governor Branstad continue to yield results.

## Property Tax Reform Accomplished

Last year, Governor Branstad signed the largest tax cut in Iowa history. For too long, Iowa had some of the highest property taxes in the nation, an impediment to job creation and economic growth. Pledging to fight on behalf of taxpayers since day one in office, Governor Branstad and Lt. Governor Reynolds were successful in putting together a large bipartisan majority to deliver an estimated \$4.4 billion in property tax relief. Under Governor Branstad's leadership, every class of property owners will realize permanent property tax relief, with agricultural and residential property taxpayers saving an estimated \$500 million annually by year ten.

## A Fresh Perspective to Economic Development

When Governor Branstad and Lt. Governor Reynolds took office, they immediately launched new strategies to reinvigorate Iowa's struggling economy. One of their first initiatives called for an overhaul of how the state approached economic development, beginning in 2011 with the creation of the Iowa Partnership for Economic Progress (IPEP) and the Iowa

Economic Development Authority (IEDA). IPEP, a public-private partnership, allowed IEDA to aggressively pursue new economic opportunities. Under Governor Branstad's leadership, more than \$7.5 billion has been invested in Iowa, creating jobs.

Many projects throughout Iowa have been incentivized by IEDA, including Facebook's data center in Altoona, a fertilizer plant in Woodbury County, and a joint Cargill/CJ Bio America site in Fort Dodge.



Source: Des Moines Register

Governor Branstad's efforts have received international recognition as well. The Iowa Fertilizer Company project in Lee County was named the second-best foreign direct investment deal by Site Selection Magazine and the Foreign Direct Investment Association. Additionally, Governor Branstad was recognized as the

top elected official in the world for his efforts which encouraged foreign direct investment.

### **Making It Easier to Be an Entrepreneur and Small Business Owner in Iowa**

In November 2013, the Governor and Lt. Governor celebrated the first anniversary of the launch of IASourceLink.com. This web-based platform, operated by IEDA in partnership with the University of Northern Iowa's MyEntre.Net, is comprised of more than 320 resource organizations. These organizations, located throughout Iowa, provide technical and financial assistance to aspiring entrepreneurs and small business owners as they work to achieve their business goals.



The Branstad Administration also championed Employee Stock Ownership Programs, or ESOPs. ESOPs help keep Iowa businesses operating in the state, by providing incentives to business owners who are considering selling their companies, to sell to their employees. In 2012, Governor Branstad signed legislation providing business owners a 50-percent tax deduction on capital gains resulting from the sale of their businesses to an ESOP. In 2013, the legislature appropriated \$500,000 to support the formation of an ESOP. Informational sessions are now being held throughout the state to connect business owners with the resources they need to explore ESOP formation. Iowa's economy benefits when Iowans have ownership in the businesses that contribute to the state's economy.

### **Revitalizing Iowa's Existing Assets**

Iowa schools are considered a cornerstone in communities throughout the state. In addition to serving as a site for learning, schools are frequently used for public gatherings and local events and are often seen as a source of community pride. However, as new schools are built, old buildings often remain empty and unused. This session, the Branstad Administration will propose legislation to incentivize private sector development of these buildings. Making Grayfield Tax Credits available will encourage private sector investment to renovate and repurpose these abandoned schools and other public buildings so they remain an integral part of community life.

### **Ensuring Every Iowan Has Access to 21<sup>st</sup> Century Internet Service**

In September 2013, Governor Branstad and Lt. Governor Reynolds announced their initiative to *Connect Every Iowan* by increasing access and use of broadband technology. They set the goal of becoming the Most Connected State in the Midwest under the TechNet State Broadband Index. The Science, Technology, Education and Math (STEM) Advisory Council's Broadband Committee was tasked with developing legislative recommendations for consideration during the 2014 session. They were also charged with developing a long-term strategic plan for broadband deployment throughout Iowa. Three Iowa communities—Indianola, Webster City, and West Des Moines—have already been named Connected Communities, with dozens more in the process of seeking the designation.

The Connect Every Iowan Initiative includes tax incentives to encourage broadband expansion throughout our state, with a focus on unserved and underserved

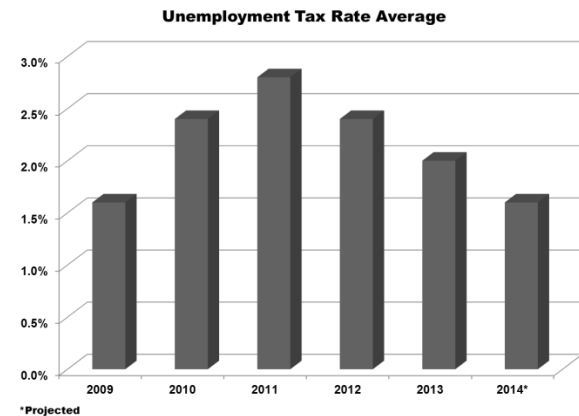
areas. The initiative also includes "ICN 2.0," which will move the Iowa Communications Network toward a wholesale model that allows the private sector to access unused bandwidth and significantly decrease the cost of broadband deployment. The initiative also includes support for programs encouraging the adoption and use of broadband technology, including digital literacy and workforce training.

### **Reducing the Burdens on Iowa Businesses**

The Branstad Administration continues to implement strategies to remove barriers and reduce bureaucracy that hinder Iowa Businesses.

#### *Unemployment Trust Fund Tax*

Businesses across Iowa pay into the Iowa Unemployment Trust Fund. As a result of diligent management of the fund and Iowa's improving economy, Iowa businesses will see nearly \$100 million in tax savings from reduced unemployment tax rates in 2013. States across the country have struggled with the stability of their Unemployment Trust Funds, yet 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.



#### *Regulatory Reform*

Reducing red tape and streamlining regulations that impede job creation in Iowa continues to be a priority for the Branstad Administration. Government agencies should fulfill statutory requirements as effectively and efficiently as possible without imposing unnecessary burdens that impair job creation or hamper economic growth. All rules are now vetted and approved by the Governor's Office to ensure that Iowa's employers and the economy are not adversely affected.

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

Beginning in March 2011, Governor Branstad established a policy to require every proposed administrative rule to include a Jobs Impact Statement. The Jobs Impact Statement requires regulators to create policies that protect the health and safety of individuals and families without hindering job growth in Iowa.

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

The Governor signed Executive Order Eighty in August 2012 which established stakeholder rulemaking groups. Stakeholder groups give Iowans an extra voice in the rulemaking process by offering impacted citizens the chance to advise government and hold the bureaucracy

accountable. Public participation in the formulation of administrative rules helps our state to reform burdensome rules. It also works to prevent overregulation or red tape, encouraging efficiency, economic growth and job creation. Several stakeholder groups were established in 2013, resulting in streamlined application processes for licenses and permits.

#### *Rolling Sunset of Existing Rules*

Governor Branstad continues to require all state agencies to review existing administrative rules to identify those

regulations that adversely and unnecessarily impact job creation in Iowa.

#### *Launching a User-friendly Website for the Public to Search Administrative Rules*

Governor Branstad's Administration is creating a cutting-edge website which will make it easier for Iowans to search current administrative rules. Iowa will be one of the only states in the country with technology that enables its citizens to know what rules impact them as well as how to get involved in the process to make their voice heard.



# Supporting Our Veterans

## Home Base Iowa

Governor Branstad and Lt. Governor Reynolds recently announced Home Base Iowa, a bipartisan public-private partnership focused on recruiting veterans to Iowa and matching them with available jobs. The U.S. military is in the process of executing the largest drawdown of troops since the end of the Cold War, with several hundred thousand veterans leaving service in the near future. Although veterans are well trained and highly skilled, they tend to have a higher unemployment rate nationally. Good jobs are available in Iowa; however, employers often have difficulty finding workers with the right skill sets. Home Base Iowa is designed to help match employee skills with available jobs.



Source: Des Moines Register

Iowa companies can receive a "Home Base Iowa Business" designation by committing to hire a specific number of veterans, posting their job openings on the

Home Base Iowa website, [www.homebaseiowa.org](http://www.homebaseiowa.org), and becoming members of the existing Skilled Iowa Initiative. Additionally, the "Home Base Iowa Community" designation can be achieved if ten percent of a community's businesses are "Home Base Iowa Businesses." A Home Base Iowa Community must also provide a unique welcome and incentive package for veterans, adopt a resolution of support from the local government body, and prominently display this designation in the community.

The Home Base Iowa initiative contains additional incentives to help recruit veterans to Iowa, including ending state taxation of military pension income. Also, more support is provided to the Iowa Finance Authority's Military Homeownership Assistance Program, which provides up to \$5,000 in down payment or closing cost assistance for eligible home purchases. Occupational licensing boards will also be directed to provide credit to veterans for military training and experience in the licensing process.

Iowa's community colleges and Regents institutions will provide automatic in-state tuition for veterans, their spouses and their dependents. Additionally, processes will be put in place to consistently provide academic credit for military training and experience. The Home Base Iowa initiative will make our state a more attractive destination for our nation's veterans, while helping Iowa employers find qualified individuals with the needed skill sets to fill jobs.

# Strengthening Education and Job Training

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## Implementing Landmark Education Reform

Ensuring Iowa students receive a world-class education is one of Governor Branstad's highest priorities. Governor Branstad worked tirelessly to secure passage of Iowa's landmark 2013 education reform package with bipartisan support. These innovative reforms put the state in a strong position to reclaim its reputation for having top-performing schools over the next decade.

The centerpiece of the package is better utilizing teacher and principal leadership to improve instruction and raise student achievement. Over the next three years, every school district in the state can choose to adopt a teacher leadership structure to meet local needs. Outstanding educators will fill roles such as lead and mentor teachers and instructional coaches and will receive stipends in exchange for taking on greater responsibilities. Other pieces of the package promise to improve education in innovative ways such as establishing a performance rating system for schools.

A key next step is sustaining these reforms long-term to ensure students develop a strong basic skills foundation. A solid foundation allows students to move forward and master more complex skill sets in areas such as critical thinking and problem solving. Efforts designed to improve basic skill levels include building upon the work of the new Iowa Reading Research Center to provide universal screening tools and best practices in literacy instruction. Currently, nearly 25 percent of Iowa third graders do not read proficiently according to state tests. Efforts also include

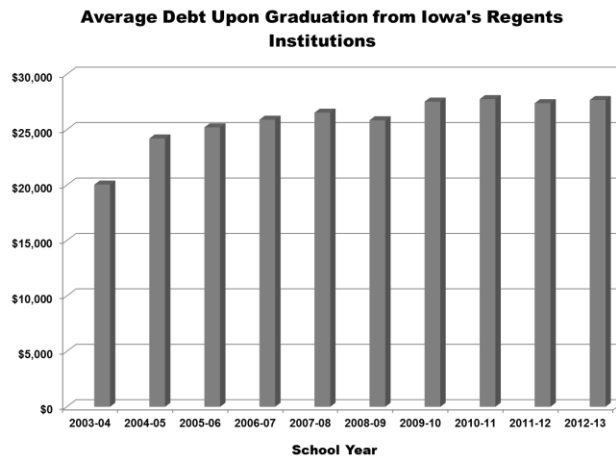
preparing school administrators to implement the new teacher leadership structures as they are phased in during 2016-17.



These new reforms must be implemented thoughtfully and with fidelity. There are no shortcuts to developing world-class schools. While it takes time, many of the best-performing school systems have demonstrated that significant reforms can be achieved. A great deal of work lies ahead, but Iowans should be proud that we are moving in the right direction.

## Keeping College Affordable

Governor Branstad supports keeping the cost of education affordable for students and their families. The average student loan debt in Iowa for 2013 Regents institutions graduates stood at \$27,395. Freezing resident undergraduate tuition at Regent institutions again in 2014-15, just as we did in 2013-14, is a positive step in helping to curtail student loan debt.



Source: Iowa College Student Aid Commission

Freezing tuition for a second consecutive year also demonstrates Iowans' commitment to providing first-rate higher education opportunities while we work to restore our elementary and secondary schools to the best in the nation. Together, these efforts will work to retain and attract more business and industry to Iowa by better preparing young people for the workplace.

These initiatives build on Iowa's proud tradition of providing top quality education, a tradition which dates back to the founding of our first state university in Iowa City in 1847 and to an era when thousands of one-room schoolhouses dotted Iowa's prairies.

### **STEM Advisory Council/Skilled Iowa**

The Governor's Science, Technology, Engineering and Math (STEM) Advisory Council, launched in July 2011 and led by Lt. Governor Reynolds and Vermeer CEO Mary Andringa, and the Skilled Iowa initiative aim to ensure that Iowans have promising career opportunities and that Iowa business and industry have a robust workforce pipeline.

The STEM Advisory Council's overarching goal is boosting student interest

and achievement in STEM subjects and promoting STEM economic development. The Council's focus during its first two years has been on delivering more high-quality STEM education programs to Iowa students, especially in underserved areas. This public-private partnership anticipates that its pool of high-quality STEM programs will reach more than 100,000 youngsters this school year. This is an increase of nearly 60,000 over the number of students who were reached during the 2012-13 school year. Better supporting the work of STEM teachers is also a priority.

As the 45-member STEM Council looks toward the future, it is exploring how to strengthen ties between education and business and industry to offer students more real-world professional learning experiences.

### **Training Iowa's Workforce**

As Governor Branstad and Lt. Governor Reynolds visit all 99 counties, employers continually express concern about the challenges they face in matching their workforce needs with employees who have the appropriate training and skills. For the second year in a row, a study by Iowa Workforce Development specifically identifies the problem. Under the Branstad Administration, progress has been made in adding mid-level skilled jobs to the workforce. See the report at <http://www.iowaworkforce.org/skillediowa/MiddleSkills2013.pdf>.

Skilled Iowa is a public-private partnership which allows workers to demonstrate and certify their skill levels and also enhances an employer's ability to more reliably evaluate an applicant's proficiencies. Since the launch of this initiative, over 8,100 Iowa companies have

become Skilled Iowa employers, and over 34,000 individuals have certified their skills.

Under Governor Branstad's leadership, Iowa is also more efficiently meeting workforce needs. Access to workforce services has been expanded through the creation of nearly 1,000 Virtual Access Points and customers can now receive services during extended hours. Nearly 30,000 job opportunities exist in Iowa Workforce Development's job bank at [www.iowajobs.org](http://www.iowajobs.org).

Apprenticeship programs provide targeted, specialized training to prepare workers for today's jobs. Apprenticeship programs ensure that individuals receive relevant training and experience for specific jobs, as well as provide employers with a ready source of talent to fill current or future job openings. In addition, apprenticeships allow participants to earn while they learn. Governor Branstad recommends legislation to strengthen support for apprenticeship programs in Iowa.





# Supporting Strong and Healthy Families

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## The Iowa Health and Wellness Plan

Iowa is implementing the bipartisan Iowa Health and Wellness Plan, which is based on five key principles: investment, accountability, outcomes, quality and private insurance. The Iowa Health and Wellness Plan waivers will incorporate these principles in a modern health care plan designed to improve the well-being of Iowans.

- Investment: Premium contributions from 50 to 138 percent of the Federal Poverty Level (FPL) tied to Healthy Behaviors Program.
- Accountability: Collectible debts owed to State for non-payment of premiums; Iowans above poverty level who do not pay premiums will be dis-enrolled.
- Outcomes: Healthy Behaviors Program creating incentives for completion of physical and health risk assessments.
- Quality: Payments to health care providers based on quality health care outcomes.
- Private Insurance: Marketplace choice plan with Iowans above poverty level receiving premium assistance and private insurance.

Eventually, more than 150,000 Iowans will be served by this innovative plan which includes incentives for members who participate in Healthy Behaviors, such as completing a physical or health risk assessment. The Iowa Health and Wellness Plan will focus on quality in health care, with health care professionals receiving incentive payments for addressing

the quality of outcomes and overall health of the plan population.

## Healthiest State Initiative

According to the Center for Disease Control (CDC), 29.1 percent of Iowans are obese, and the prevalence of obesity in Iowa has increased 66 percent since 1995. In August 2011, Governor Branstad set the ambitious goal of making Iowa the healthiest state in the nation by 2016. Since the initiative began, Iowa has moved its ranking from 19<sup>th</sup> to 9<sup>th</sup> in well-being according to the Gallup Healthways Well-Being Index. Poor health behaviors often result in obesity and ultimately chronic conditions like diabetes, heart disease, cancer or depression which lower quality of life. These behaviors are also significant drivers of higher health care costs and increased productivity loss which impacts our economy.



healthiest  
— state —  
initiative

The publicly endorsed, privately led Healthiest State Initiative (<http://www.IowaHealthiestState.com>) has engaged Iowans person by person and community by community to embrace our goal. Over the past three years, hundreds of thousands of Iowans have joined together to walk, embrace the initiative and learn about the differences that can be made in their own communities. One key effort of the initiative is the Blue Zones Project. (<http://www.BlueZonesProject.com>) The Blue Zones Project is helping people

transform their communities to live longer, healthier lives.

Governor Branstad looks to build on the successful start we have already achieved. Iowa has set records for statewide Healthiest State walks and some communities have begun their transformations to become Blue Zones. The Healthiest State Initiative will continue working to empower Iowans, make our state more economically viable and lead Iowans to live healthier lives.



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

Governor Branstad is committed to a sustainable mental health system that benefits all Iowans. Since mental health redesign began more than two years ago, Iowa taxpayers have invested over \$115 million in new state funding for county mental health services. With this in mind, Governor Branstad is committed to reviewing the effectiveness of additional investment, the progress of the mental health redesign effort and the impact of increased access to mental health services under the bipartisan Iowa Health and Wellness Plan.

The mental health and disability services (MHDS) redesign created a region-based system for delivering MHD services. This redesigned system replaced the outdated “durational legal settlement”

county-by-county approach for determining financial responsibility. The newly designed 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 be consistent across the state.

Iowa's newly redesigned system is based on a successful regional system that is thriving around Waterloo. The new system will be financially sustainable and will improve the predictability of costs to the state. Governor Branstad believes, most importantly, the redesigned system must advance care and improve accountability for families while ensuring more consistent and high-quality care delivery across the state.

### **Helping Keep Doctors in Iowa**

Iowa is home to two medical schools and more than 1,500 medical students. Health care professionals play an important role in helping Iowa communities stay vibrant. Yet, during the past decade, Iowa has fallen further behind in the number of active physicians per 100,000 residents. Iowa ranks 46<sup>th</sup> in the nation in the number of internal medicine doctors, 47<sup>th</sup> in pediatric doctors, 48<sup>th</sup> in psychiatrists and last in both emergency medicine doctors and obstetrics and gynecology physicians.

In 2013, Governor Branstad proposed three initiatives intended to help keep Iowans healthy by retaining doctors in Iowa. First, the budget proposed by Governor Branstad included \$2 million to support medical residency programs in Iowa. The budget proposed by Governor Branstad continues that support and eliminates the sunset provision for the program. Second, Governor Branstad supports continued

funding for the Rural Physician Loan Repayment Program created in 2012 to help rural doctors repay their costly student loans. Finally, Governor Branstad supports efforts to reform medical malpractice



litigation, including a Certificate of Merit and a cap on non-economic damages in medical malpractice lawsuits.

While president of Des Moines University, Governor Branstad learned that keeping

doctors in Iowa meant committing to provide assistance designed to incent them to stay. Other states have enacted similar reforms and had success in both reducing the cost of health care and retaining doctors in their states.

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

Iowans deserve health care reform that improves care, lowers cost and, most of all, results in healthier people. These principles guide Governor Branstad on all health care issues.

Governor Branstad believes that a federal government exchange would increase health care costs for individuals and businesses, making it harder for them 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. The state's Department

of Commerce, Insurance Division, will continue to regulate insurance plans in Iowa and will also retain control over eligibility for our Medicaid and Children's Health Insurance Plan. Maintaining control over these areas is critical to providing quality health care to Iowans, ensuring stability for job creators and maintaining the fiscal bottom line for our state. Retaining operational control will also facilitate our efforts to modernize health care and revise payment methods to ones that reward quality and improve Iowans' health instead of 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.

### **Iowa's Medicaid Program**

Medicaid is one of the fastest growing General Fund budget drivers. Since 2000, it has increased more than 65 percent. The number of individuals covered under Medicaid in Iowa has grown from less than 250,000 to more than 400,000. From Fiscal Year 2003 to Fiscal Year 2013, the total cost of Medicaid has risen from \$2.4 billion to more than \$3.5 billion.

This program, with its federal funding component, is a large and complex funding source of health care services for vulnerable and needy Iowans. 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 Iowans.

# Feeding the World While Promoting Conservation

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## **Fostering Iowa's Leadership in Agriculture and Agribusiness**

Governor Branstad and Lt. Governor Reynolds are proud to lead a state that feeds families around the globe. Iowa farmers and agribusiness companies work hard to supply food, fuel and fiber to a world population that now exceeds seven billion people. With a growing world population, Iowa farmers will be expected to continue their steadfast efforts to produce more food on the same amount of land. In 1970, an Iowa farmer produced enough food to feed 73 people. Today, an Iowa farmer produces enough food to feed approximately 155 people worldwide.



To meet the demands of the future, advancements in research, science and technology, including funding at Iowa State University's Agricultural Experiment Station, are essential in ensuring our state has the needed tools to continue to feed the world. Through continued research, advanced innovation and fostering strategic partnerships, the Governor and Lt. Governor strongly support the growth of the agriculture and agribusiness industries and

the important jobs they provide to many Iowans.

## **Promoting a Culture of Conservation**

During the 2013 legislative session, Governor Branstad supported over \$20 million in new funding for the Water Quality Initiative and other water quality programs coordinated through the Iowa Department of Agriculture and Land Stewardship.



*Governor Branstad Signing the Water Quality Bill*

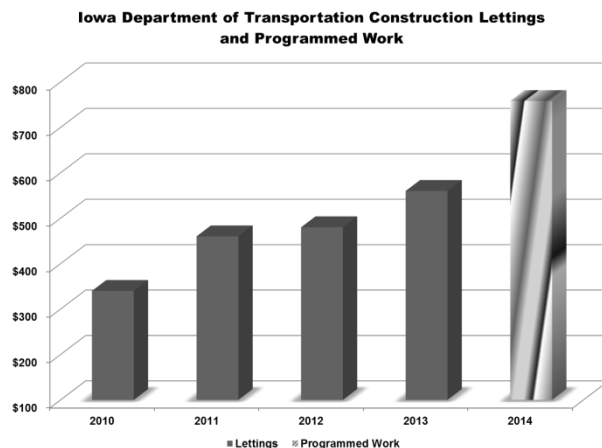
This proactive and science-based initiative provides an opportunity for landowners to partner with the state and other stakeholders to implement conservation practices designed to limit nutrient losses. Working with landowners in targeted watersheds across the state, there are opportunities to improve Iowa water quality through the adoption of science-based practices. Some of these conservation practices include cover crops, buffer strips, wetlands and bioreactors. The Governor strongly supports the protection and preservation of our natural resources for future generations and will continue to work with all Iowans on this important effort.



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

## Enhancing the Future through Transportation

In 2013, a near record-setting investment of \$560 million in construction was made to improve Iowa's road infrastructure and transportation network. Governor Branstad and Lt. Governor Reynolds are committed to investing in Iowa's infrastructure, not only to maintain current roads and bridges but also to develop miles of newly paved roads designed to meet Iowa's transportation needs. This level of investment is possible, in part, because of efficiency measures deployed by the Department of Transportation (DOT). To date, DOT has identified approximately \$56 million in efficiencies from its ongoing efforts to eliminate redundancies, streamline current practices and expand opportunities to partner with other agencies.



Source: Iowa Department of Transportation

Governor Branstad is proud that 2014 will hold an even brighter future for Iowa drivers. A projected record investment of \$758 million in construction infrastructure will go a long way to maintaining and improving Iowa's roadways. This money

will fund projects that further strengthen the transportation system across the state.

Governor Branstad knows that an improved transportation system involves innovative approaches in addition to better roadways. In 2013, these other improvements included the creation of an on-line driver's license renewal system as well as convenient driver's license kiosks located across the state. Efficiencies were also achieved by DOT through the consolidation of facilities in Cedar Rapids and Mason City.



*On-line Driver's License Renewal System*

This year, Governor Branstad and the DOT will do even more to ensure efficient and convenient methods to meet Iowa's transportation needs. Planned projects include a "TEXT L8R" mobile application that will automatically send a response message from a driver's phone stating that the individual is currently driving and will respond later. Also under development are a driver's license and vehicle registration station that can be accessed from mobile phones as well as a revolutionary "Customer Winter Interaction Portal" that will allow real-time roadway views from cameras mounted on DOT snowplows.

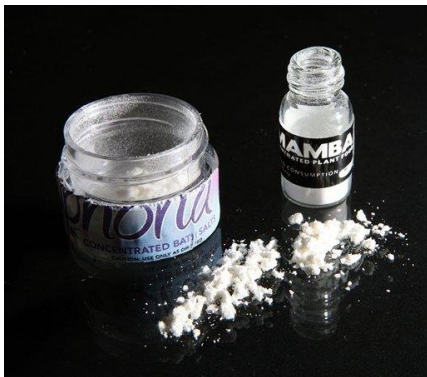
## A Safe and Secure Iowa

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Governor Branstad's strong resolve toward making Iowa safe and secure is reflected in a series of proposals for this legislative session. Synthetic drug use and human trafficking threaten our state and our state's most treasured resource, our children. Governor Branstad's goal is to strengthen our laws to protect Iowans from these growing threats.

### **Protecting Iowa's Youth from the Increasing Threat of Synthetic Drugs**

The increased presence of synthetic drugs in Iowa poses a significant threat, particularly among young people where usage is increasing. These substances, which are often packaged like candy in order to target children, can be three to five times more potent than the THC found in marijuana. Side effects can include loss of consciousness, paranoia, hallucinations and psychotic episodes.



*Synthetic Cathinone "Bath Salts"*

According to the Substance Abuse and Mental Health Services Administration (SAMHSA), in 2010 an estimated 11,406 emergency room visits nationwide were related to use of synthetic cannabinoids. Approximately 8,555 of these visits involved patients between the ages of 12 and 29,

with 3,780 of these visits involving patients under the age of 18.

Due to the ever-changing chemical makeup of these drugs, Governor Branstad tasks the Office of Drug Control Policy and the Department of Public Safety to make recommendations and updates to current laws. These ongoing efforts work to ensure that local law enforcement officers and prosecutors have the tools they need to keep these dangerous drugs off our streets and protect our children.

### **Strengthening Laws Against Human Trafficking**

In April 2012, Governor Branstad signed House File 2390, strengthening laws against child pornography and human trafficking. House File 2390 provides prosecutors with the tools they need to prosecute these egregious crimes.

Governor Branstad's administration will continue to collaborate with state agencies and other organizations to prevent human trafficking, protect those most vulnerable to human trafficking and provide assistance to the victims of these horrendous crimes.

### **Protecting Iowans Utilizing DNA**

In 2013, Governor Branstad signed into law House File 527, legislation expanding Iowa's DNA database to include sampling for persons convicted of certain aggravated misdemeanors. Previously, the law only applied to convicted felons and those convicted of certain sex offenses. DNA is an incredibly powerful and accurate investigative tool used to solve crimes. Signing this bill into law helps make Iowa

safer by enhancing the State's ability to prosecute violent and repeat offenders.

In order to ensure that a backlog is not created as more DNA samples are processed, Governor Branstad recommends providing additional funding to the Division of Criminal Investigation's laboratory to handle the growing caseload. This funding will be used to purchase more DNA sample kits and hire criminalists to process the samples.

### **Better Protecting Students from Bullying**

Governor Branstad and Lt. Governor Reynolds are committed to ensuring that Iowa children also feel safe and secure in the classroom. Governor Branstad and Lt. Governor Reynolds hosted the second Governor's Bullying Prevention Summit on November 4, 2013. The importance of shifting the culture to one that no longer tolerates these behaviors is key to reducing the incidence of bullying.



*Governor's 2013 Anti-Bullying Campaign*

The 2012 Iowa Youth Survey reported that 57 percent of students said that in the last 30 days they had been bullied at school. This rate is up from the 50 percent who reported having been bullied in 2010.

Governor Branstad and Lt Governor Reynolds also believe that state law should be strengthened to give schools the tools they need to eliminate bullying behavior. This protection should also extend to victims of cyberbullying, which may occur away from the school setting but still interfere with student performance.

Strengthening education and training efforts to prevent bullying and possible subsequent suicide is crucial. Many bullying prevention efforts have already been launched in Iowa schools, demonstrating Iowans' commitment to addressing this pervasive problem.

### **Mass Notification Systems**

Mass notification systems, communication systems used to disseminate information simultaneously during emergency situations and disaster recovery, are vital to public safety. In recent years, technology has progressed so that these systems are capable of reaching the public through the many communication devices that they use on a daily basis.

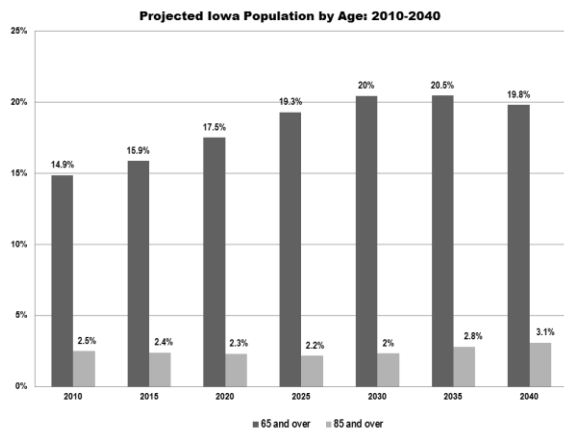
Local emergency management agencies in Iowa use a variety of mass notification systems. Those agencies not currently utilizing state-of-the-art technologies for mass notification have been actively researching possible options for employing these tools in their operations.

To support implementation of a statewide system that could be used by all 99 counties, Governor Branstad recommends an appropriation of \$400,000 to the Homeland Security and Emergency Management Department.

# Supporting Our Older Iowans

## Empowering Older Iowans

Iowa, like many states, has an aging population. More than half of Iowa children five years old and under live in only 13 counties. In fact, currently there is one county in Iowa with more people over 65 years old than under 18. However, by 2040, Iowa is expected to have 60 counties with more residents age 65 and over than 18 and under. Governor Branstad recognizes these demographic changes and wants our state to help empower aging Iowans.



Source: Woods and Poole Economics

## Redesigning Aging Network

In 2011, Governor Branstad signed into law a redesign of the Aging Network in Iowa. After tremendous input from consumers and stakeholders, including town hall meetings held across the state, the Iowa Department on Aging proposed the creation of a redesigned Aging Network. The redesign is the most comprehensive modernization of the network since the 1970s. Governor Branstad is committed to a successful implementation of this network. Iowa will continue to develop a statewide system of protections and services supporting aging Iowans.

## Care in Your Community

The need for community-based care as our population ages is critically important. Iowa has qualified for a program designed to balance state spending on long-term care between community-based settings 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 Medicaid enrollees. Iowa will continue to work through our Aging Network to streamline and simplify access to aging services through a coordinated network. These efforts provide case management services to ensure community-based care, as well as provide consistent quality of care across the state.



## Office of Substitute Decision Making

Financial exploitation remains one of the primary issues facing older Iowans. To help address this problem in a proactive manner, the Iowa Department on Aging will establish a volunteer guardianship program as a preliminary foundation under the Office of Substitute Decision Making. Individuals will be recruited, screened, trained and supported to work with those identified as needing assistance.

# Open and Transparent Government

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Governor Branstad remains committed to honest, open government. Governor Branstad's desire for transparency supported the enactment of several initiatives that have helped to ensure that Iowa government is truly open.

Governor Branstad has made himself one of the most open and accessible governors in the nation. He and Lt. Governor Reynolds reinstated a weekly news conference that provides members of the media unprecedented access and a regular opportunity to ask questions on any topic. They also reinstated budget hearings, which are open to the public and the media in order to ensure Iowans know how taxpayer dollars are spent and how their government operates. In 2011, 2012 and 2013, the Governor and Lt. Governor each visited all 99 Iowa counties and pledge to do so again in 2014.

Additionally, the Office of the Governor initiated a transparency website. The transparency website posts all open records requests received by the Governor's Office, including 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 monthly to discuss ongoing issues to ensure his Administration remains on the cutting edge of open government initiatives.

In 2012, Governor Branstad signed one of his priorities into law, Senate File 430, which created the Iowa Public Information Board. Due to the early appointments made by Governor Branstad, the Public Information Board achieved its goal of becoming a functioning board on July 1, 2013. This agency is given the authority to enforce Iowa's open records and open meetings laws. The agency will continue to work to identify areas in Iowa's open meetings and open records laws that need to be addressed. The board serves as a one stop shop where Iowans, local government officials and media can go to get quick, reliable answers.

## **Transparency Training for Keepers of Public Records**

Many open meetings and open records violations occur due to a lack of knowledge or inadequate training of elected officials and government employees. To build upon his efforts to encourage greater transparency at all levels of government, 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 to public officials and public employees in all levels of government. This training will be designed to help reduce the number of open meetings and records violations by increasing knowledge and understanding of the legal obligations that govern these matters.

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**ECONOMIC**

**REVIEW**

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# National Economic Conditions

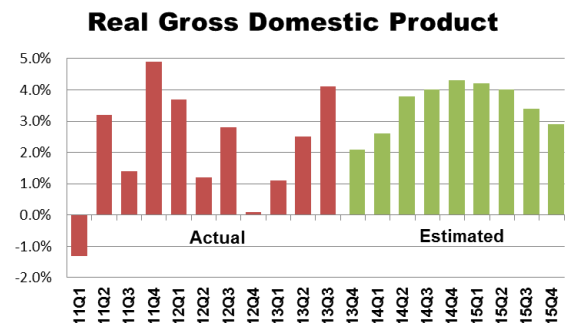
Economic forecasters, including the Federal Reserve, expect growth to pick up over the next year. However, these same forecasters have been saying this for each of the past three years. Is this time really different? Is stronger growth in 2014 and 2015 just around the corner? This past year, the Bush-era tax cuts expired for those taxpayers making more than \$450,000 annually, along with the payroll tax holiday and the across-the-board federal government spending sequester, which was allowed to take effect without modifications. The Federal Reserve began to float the idea of “tapering” the pace of its bond purchases, and the federal government shut down for 16 days in October after Congress failed to break a partisan deadlock over the Fiscal Year 2014 federal budget. Continuing fiscal restraint and policy uncertainty has taken a toll on consumer and business confidence and has weighed on spending, investment, and hiring decisions in 2013.

Beneath the uncertain political environment in Washington, however, fundamentals for solid growth in the U.S. economy remain firm. Household balance sheets have markedly improved. Job growth has been strong enough to bring the unemployment rate down slowly. Wage gains are keeping up with the rate of inflation, although just barely. Also, economic growth (Gross Domestic Product) and worker productivity are advancing at a positive, yet sluggish, pace. On top of that, the impact of fiscal tightening is dissipating, global growth is strengthening, home builders are still reporting strong buyer traffic, and business survey results point toward steady expansion in manufacturing.

## U.S. Gross Domestic Product

A sharp jump in inventory accumulation, along with positive contributions from personal consumption expenditures, exports, nonresidential and residential fixed investment and state and local government spending, contributed to a 3<sup>rd</sup> quarter calendar year 2013 growth in real Gross Domestic Product (GDP) of 4.1 percent. Moving into the 4<sup>th</sup> quarter, Moody's Analytics expects real GDP to slow to 2.1 percent due almost entirely to less government spending during October's partial government shutdown and drawdown of private inventories.

Once the 4<sup>th</sup> quarter's short-term issues are resolved, Moody's Analytics expects growth to accelerate over the course of calendar years 2014 and 2015, led by an upturn in consumer spending, improved housing and equipment investment and easing of federal fiscal drag.

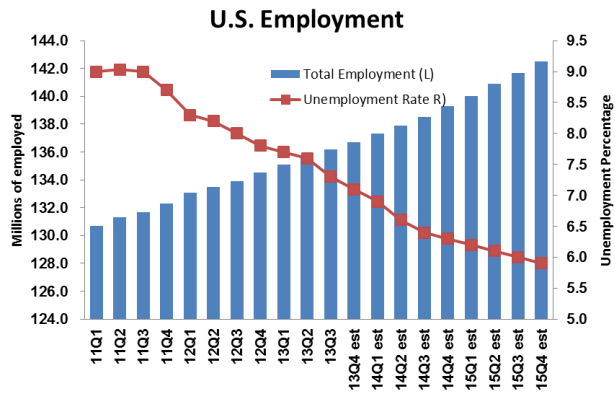


Source: Bureau of Economic Analysis, Moody's Analytics

## Employment

Employment nationwide grew by 2.2 million jobs in calendar year 2012, and employment is estimated by Moody's Analytics to grow by 2.3 million in 2013, 2.5 million in 2014 and 3.2 million in Fiscal Year 2015. Unemployment is estimated to drop

from 8.3 percent at the beginning of calendar year 2012 to 5.9 percent by the end of 2015.



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 continued to be at the forefront for the state's economic growth, with high commodity prices and land values helping the state economy to grow.

## Iowa Gross Domestic Product

For 2012, Gross Domestic Product (GDP) for Iowa increased 2.4 percent, ranking Iowa 16<sup>th</sup> highest in growth rate nationally. The United States average growth for 2012 was 2.5 percent. In 2012, 16.7 percent of the State's Gross Domestic Product was in manufacturing, down from 19.7 percent 10 years ago. Finance and insurance have grown over the past 10 years from 11.9 percent of the total gross domestic product to 12.7 percent. With the growth in renewable fuels processing in Iowa and higher grain and livestock prices, agriculture grew from 3.9 percent in 2001 to 6.7 percent of GDP in 2012.

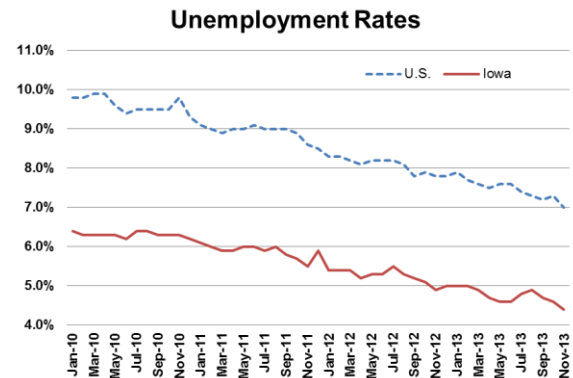
## Personal Income

Personal income for the nation, as reported by the U.S. Department of Commerce, increased 3.5 percent during calendar year 2012. Iowa's personal income rose 2.8 percent for calendar year 2012, on top of a 9.1 percent increase during calendar year 2011. For the 2<sup>nd</sup> quarter calendar year 2013, Iowa's personal income rose 3.0 percent.

## 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 2013, the state

unemployment rate stood at 4.4 percent, while the national average stood at 7.0 percent. Following the national trend, unemployment at the state level has dropped from 4.9 percent in November 2012, while at the national level unemployment one year ago was at 7.8 percent.



Source: Bureau of Labor Services, IA Workforce Development

A large percentage of Iowa's population continues to be part of the labor market. The labor participation rate for Iowa as of August 2013, as calculated by the Council of State Governments, shows Iowa's rate at 68.7 percent, 6<sup>th</sup> highest ranking among the states. The national rate is 63.2 percent.

## Exports

The rise in exporting industries has been an important factor in Iowa's economic growth since the 1990's. 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. According to the U.S. Census Bureau, Iowa's exports increased 10.1 percent in calendar year

2012, after increasing 22.2 percent in calendar year 2011.

Canada continues to remain the top country for Iowa's exports, with Mexico being Iowa's second best trading partner. In 2012, Iowa's agricultural export value was second to only California nationally, being first in the nation in exporting pork, corn, soybean, feeds, and grain products.

### **Agriculture**

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

An Iowa State University report released on December 11, 2013, showed farmland values have reached a historic \$8,716 per acre statewide average, which is 5.1 percent above the survey results of 2012. Values increased in 2013 for the fourth year in a row and achieved historic peaks. The increase is similar to results of other recent farmland value surveys, including the Federal Reserve Bank of Chicago and the Iowa Chapter of the Realtors Land Institute surveys.

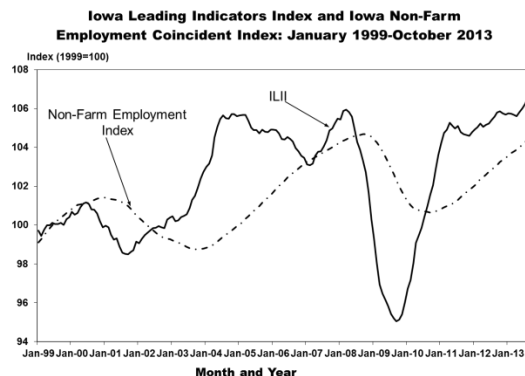
### **Manufacturing**

Iowa's manufacturing employment increased to an average of 210,400 for 2012, up from the 2011 level of 205,800. During calendar year 2012, durable goods products accounted for about 59.9 percent of manufacturing employment.

### **Iowa Leading Indicators**

The Iowa Department of Revenue produces a monthly index based on economic indicators. The Iowa Leading

Indicators Index (ILII) is derived from seven Iowa-specific economic indicators and one national indicator. The Department designed the ILII to forecast the likely future direction of economic activity in Iowa. The techniques used to build the ILII follow those used by The Conference Board to construct the national leading indicators index. A movement in the ILII for only one month does not produce a clear signal; rather it is necessary to consider the direction of the index over several consecutive months.



The ILII increased to 106.9 in October 2013 after slipping to 106.5 in September. The 0.3 percent gain was the strongest monthly increase since February 2011. The monthly diffusion index rose to 75.0, with six of the eight components experiencing positive changes for the month. The six-month annualized change in the index jumped in October and was positive (2.4 percent) for a sixth consecutive month. The six-month diffusion index held steady at 87.5, reflecting widespread positive changes in the indicators over that time. Employment growth continued in October, although the rate of growth has declined for the last four months and was the slowest since November 2010. The ILII's recent moves suggest that Iowa employment growth will continue into 2014.

**STATE  
FINANCIAL  
POLICIES**

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# 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.

### *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*

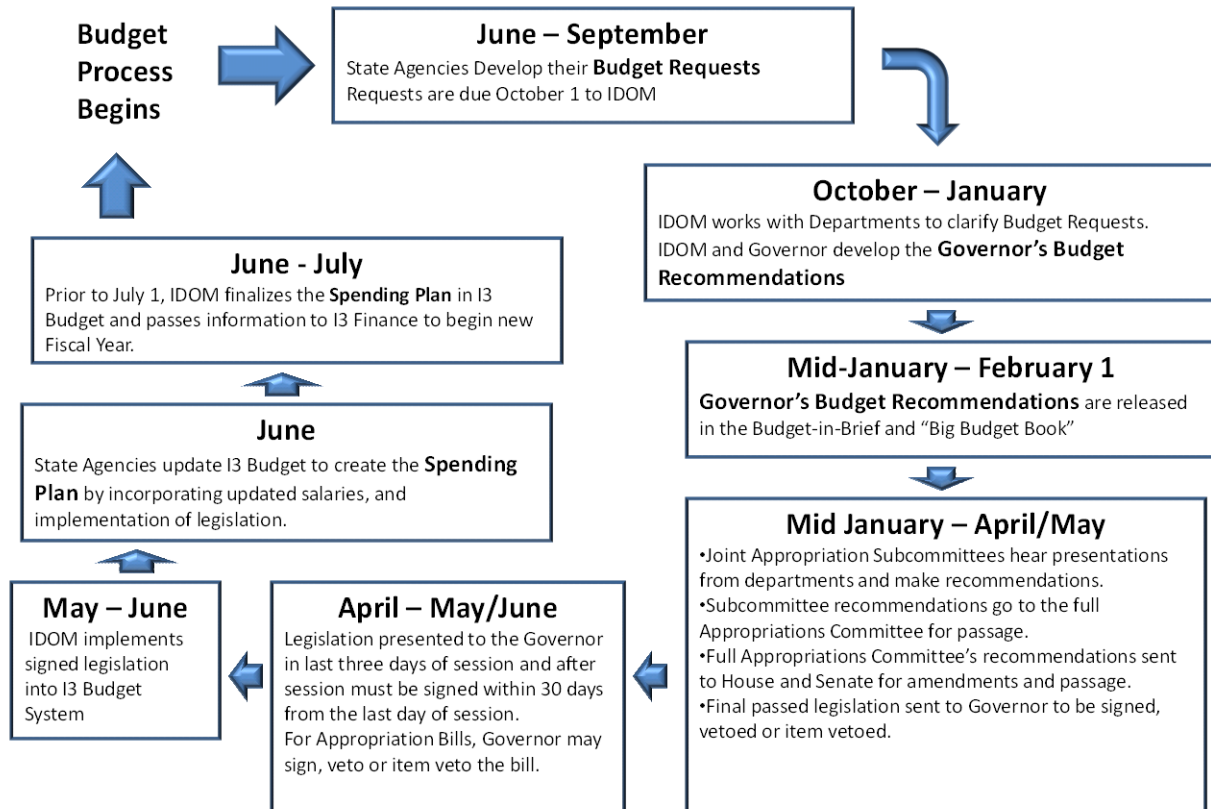
Preparation of the Governor's budget for the State of Iowa is the responsibility of the Department of Management. Preparation, deliberation, and execution of the budget is a continual process throughout the year.

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 works 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 in Section 8.3A of the Code 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 of infrastructure, 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. Pursuant to Section 8.3A.a of the Code, a capital project shall not be divided into small projects in such a manner as to thwart the intent of the 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 the FY2015 Governor's recommendations.

## **Department of Administrative Services**

### *Major Maintenance-*

- \$21,000,000 in FY15 from RIIF for major maintenance projects on state properties.

## **Department of Cultural Affairs**

### *25<sup>th</sup> Anniversary Museum Renovation of Current Facilities-*

- \$3,800,000 in FY15 from RIIF for planning of the renovation and remodeling of the State Historical Museum.

## **Department of Natural Resources**

### *Lake Dredging & Water Quality-*

- \$8,600,000 in FY2015 from RIIF for lake restoration, dredging, and water quality projects.

### *State Park Infrastructure Renovation-*

- \$5,000,000 in FY2015 from RIIF for continuation of major maintenance projects in the state park system which along with appropriations made in FY2012, FY2013, and FY2014 from RIIF provide a total of \$20 million that will have been spent on renovation of the state parks system.

### *Good Earth Park-*

- \$2,000,000 in FY2015 from RIIF for the establishment of a new state park, Good Earth State Park, in western Iowa.

## **Department of Public Defense**

### *Facility and Armory Maintenance-*

- \$2,000,000 in FY2015 from RIIF for facility and armory major maintenance in Iowa.
- \$2,000,000 in FY2015 from RIIF for armory upgrades throughout Iowa.
- \$250,000 in FY2015 from RIIF for upgrades at the Gold Star Museum.

## **Iowa State Fair**

### *Youth Inn Remodel and Improvements-*

- \$1,500,000 in FY2015 from RIIF for remodel and improvements to the Youth Inn. The total state commitment to the project is estimated to be \$3 million, with a proposed FY2016 appropriation of \$1.5 million from RIIF to complete the funding.

## **Board of Regents**

### *University of Iowa Dental Science Building Renovation-*

- \$8,000,000 in FY2015 from RIIF for the continuing renovation of the Dental Science Building on U of I campus. State appropriations for this renovation totaling \$29,000,000 are as follows:
- \$1,000,000 from a FY2012 appropriation from RIIF,
- \$10,250,000 from a FY2013 appropriation from RIIF,
- \$9,750,000 from a FY2014 appropriation from RIIF, and
- \$8,000,000 from a FY2015 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.

### *University of Iowa Pharmacy Building Replacement and Improvements-*

- \$2,000,000 in FY2015 from RIIF for continuation of planning and design for the replacement and improvements of the Pharmacy Building. Recommended state appropriations of \$66,300,000 for the replacement and renovation of the Pharmacy Building are as follows:
- \$2,000,000 from a FY2015 appropriation from RIIF,
- \$13,000,000 from a proposed FY2016 appropriation from RIIF,
- \$29,000,000 from a proposed FY2017 appropriation from RIIF, and
- \$22,300,000 from a proposed FY2018 appropriation from RIIF.

The overall cost of the renovation is estimated to be \$96,300,000 with the remaining amount to come from private gifts and College/University earnings.

### *Iowa State University Construction of the Agricultural and Biosystems Engineering Facility-*

- \$18,600,000 in FY2015 from RIIF for the continuing construction of the Biorenewables Complex, including 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 are as follows:

- \$1,000,000 from a FY2012 appropriation from RIIF,
- \$19,050,000 from a FY2013 appropriation from RIIF,
- \$21,750,000 from a FY2014 appropriation from RIIF, and
- \$18,600,000 from a FY2015 appropriation from RIIF.

Other funds for this project total \$14.1 million.

### *Iowa State University Construction of Biosciences Facilities-*

- \$2,000,000 in FY2015 from RIIF for the planning for the construction and renovation of facilities used by the biosciences at ISU.

Recommended state appropriations of \$52,000,000 for this project are as follows:

- \$2,000,000 from a FY2015 appropriation from RIIF,
- \$11,000,000 from a proposed FY2016 appropriation from RIIF,
- \$19,500,000 from a proposed FY2017 appropriation from RIIF, and
- \$19,500,000 from a proposed FY2018

appropriation from RIIF.

The overall cost of the project is estimated to be \$80,000,000 with the remaining amount to come from private gifts.

*University of Northern Iowa Bartlett Hall Renovation and Baker Hall Demolition-*

- \$1,947,000 in FY2015 from RIIF for the continuing renovation of Bartlett Hall and demolition of Baker Hall.

The state appropriations for this renovation and demolition total \$21,000,000 are as follows:

- \$1,000,000 from a FY2012 appropriation from RIIF,
- \$7,786,000 from a FY2013 appropriation from RIIF,
- \$10,267,000 from a FY2014 appropriation from RIIF, and
- \$1,947,000 from a FY2015 appropriation from RIIF.

*University of Northern Iowa Schindler Education Center Renovation-*

- \$2,000,000 in FY2015 from RIIF for planning for the renovation of the facility.

Recommended state appropriations of \$32,900,000 for this project are as follows:

- \$2,000,000 from a FY2015 appropriation from RIIF,
- \$11,000,000 from a proposed FY2016 appropriation from RIIF,
- \$13,600,000 from a proposed FY2017 appropriation from RIIF, and
- \$6,300,000 from a proposed FY2018 appropriation from RIIF.

**Iowa Communications Network**

*Equipment Replacement-*

- \$2,245,653 in FY2015 from the Technology Reinvestment Fund (TRF) 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 Tower Reconstruction-*

- \$275,000 from TRF for reconstruction of a radio tower.

**Department of Transportation**

*Garage Roofing Projects-*

- \$500,000 in FY2015 from the Primary Road Fund (PRF) to replace the roofs at various field facilities.

*Waste Water Treatment-*

- \$1,000,000 in FY2015 from PRF to bring maintenance garages up to discharge standards by connecting garages to municipal sewer systems where possible and where it is not feasible to connect to a sewer system, provide a waste water reclamation system.

*Utility Improvements-*

- \$400,000 in FY2015 from the PRF to provide electrical upgrades at various field locations.

*Des Moines North Garage-*

- \$6,353,000 in FY2015 from PRF to construct a 27 stall facility to replace the existing 21 stall facility on the existing garage site.

*Traffic Operations Center-*

- \$730,000 in FY2015 from PRF to remodel and purchase equipment to relocate the Traffic Operations Center from Ames to the Ankeny Motor Vehicle Facility.

*Heating, Cooling, Exhaust System Improvements-*

- \$700,000 in FY2015 from PRF to replace exhaust systems at various field locations.

*Motor Vehicle Division Field Facilities maintenance-*

- \$200,000 in FY2015 from the Road Use Tax Fund (RUTF) to provide significant facility maintenance needs of scale buildings and driver's license stations.

### 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 2015</b>                                                    |                                     |                                 |                      |                      |            |
| Department of Administrative Services                                      |                                     |                                 |                      |                      |            |
| Major Maintenance                                                          | 21,000,000                          |                                 |                      |                      | 21,000,000 |
| Department of Cultural Affairs                                             |                                     |                                 |                      |                      |            |
| Museum Renovation                                                          | 3,800,000                           |                                 |                      |                      | 3,800,000  |
| Department of Natural Resources                                            |                                     |                                 |                      |                      |            |
| Lake Dredging & Water Quality                                              | 8,600,000                           |                                 |                      |                      | 8,600,000  |
| State Park Infrastructure                                                  | 5,000,000                           |                                 |                      |                      | 5,000,000  |
| Good Earth Park                                                            | 2,000,000                           |                                 |                      |                      | 2,000,000  |
| Department of Public Defense                                               |                                     |                                 |                      |                      |            |
| Facility Armory Maintenance                                                | 2,000,000                           |                                 |                      |                      | 2,000,000  |
| Construction Improvements Statewide                                        | 2,000,000                           |                                 |                      |                      | 2,000,000  |
| Upgrades at the Gold Star Museum                                           | 250,000                             |                                 |                      |                      | 250,000    |
| Board of Regents                                                           |                                     |                                 |                      |                      |            |
| 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  |
| University of Iowa Pharmacy Building Construction and Remodel              | 2,000,000                           |                                 |                      |                      | 2,000,000  |
| Iowa State University Biosciences Facilities Construction and Remodel      | 2,000,000                           |                                 |                      |                      | 2,000,000  |
| University of Northern Iowa Schindler Education Center Remodel             | 2,000,000                           |                                 |                      |                      | 2,000,000  |
| State Fair Board                                                           |                                     |                                 |                      |                      |            |
| Youth Inn Remodel and Improvements                                         | 1,500,000                           |                                 |                      |                      | 1,500,000  |
| Iowa Communications Network                                                |                                     |                                 |                      |                      |            |
| Equipment Replacement                                                      |                                     | 2,245,653                       |                      |                      | 2,245,653  |
| Department of Public Safety                                                |                                     |                                 |                      |                      |            |
| Tower Reconstruction                                                       |                                     | 275,000                         |                      |                      | 275,000    |
| Department of Transportation                                               |                                     |                                 |                      |                      |            |
| 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  |
| Traffic Operations Center                                                  |                                     |                                 | 730,000              |                      | 730,000    |
| Heating, Cooling, Exhaust System Improvements                              |                                     |                                 | 700,000              |                      | 700,000    |
| Motor Vehicle Division Field Facilities Maintenance                        |                                     |                                 |                      | 200,000              | 200,000    |
| Total                                                                      | 80,697,000                          | 2,520,653                       | 9,683,000            | 200,000              | 93,100,653 |

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 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 \$250,000 cannot be issued without 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. The outstanding principal on the debt at the end of Fiscal Year 2013 is \$5.3 billion.

## 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 these specific 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. These bonds were refinanced in April 2012. 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.

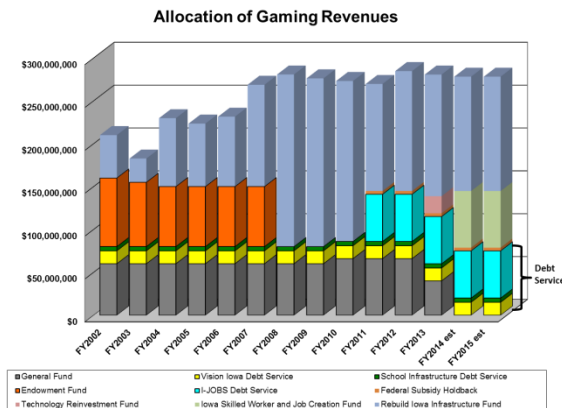
The current allocation of gaming revenues is as follows:

### Gaming Revenue Overall Allocations (in millions)

|                                          |                 |
|------------------------------------------|-----------------|
| IJOBS Debt Service                       | \$55.00         |
| Federal Subsidy Holdback Fund            | \$3.75          |
| Vision Iowa Debt Service                 | \$15.00         |
| School Infrastructure (last year FY2014) | \$5.00          |
| Iowa Skilled Worker & Job Creation Fund  | \$66.00         |
| <b>Total Specific Allocations</b>        | <b>\$144.75</b> |

(Remaining amounts to Rebuild Iowa Infrastructure Fund.  
For FY2015, this is estimated at \$133.4 million)

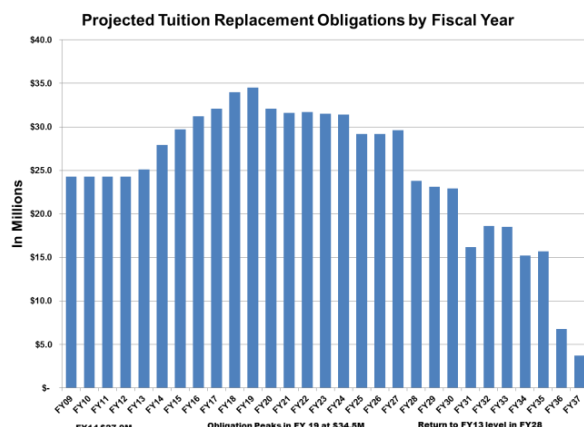
As seen in the following chart, the diversion of gaming revenues has grown since Fiscal Year 2002, impacting the amount of funds available to go to the Rebuild Iowa Infrastructure Fund.



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 \$29.7 million for Fiscal Year 2015 and is projected to grow to \$34.5 million by Fiscal Year 2019.



Source: Iowa Board of Regents

The bonds issued are not projected to be paid off until Fiscal Year 2037. Therefore, of the total estimated gaming revenues of \$278.2 million in Fiscal Year 2015, \$108.5 million or 39 percent is set aside for debt service on bonds.

## Judicial Revenues

For Fiscal Year 2015, 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. These bonds were defeased in November 2013 under HF648 as signed by Governor Branstad at the end of the 2013 Legislative Session. The debt service is to be paid during Fiscal Year 2014 as before under the bill, but starting in Fiscal Year 2015 the debt service will no longer be needed. 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. For Fiscal Year 2015, the debt service for these bonds will be \$8,720,253.

## Utilities Assessments

For Fiscal Year 2015, the Utilities Board and the Consumer Advocate will pay \$1,064,652 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. These bonds were defeased in November 2013 under HF648 as signed by Governor Branstad at the end of the 2013 Legislative Session. The debt service is to be paid during Fiscal Year 2014 as before under the bill, but starting in Fiscal Year 2015, the debt service will no longer be needed.

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

For Fiscal Year 2015, an estimated \$57,117,367, or 78 percent 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 percent of amounts payable under the MSA are deposited into the Rebuild Iowa Infrastructure Fund.

### **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, 2013, the Universities had original issuance amount of \$426,086,209 for outstanding bonds, with outstanding principal as of June 30, 2013 of \$335,626,923. In Fiscal Year 2015, the Governor's recommended tuition replacement appropriation from the Rebuild Iowa Infrastructure Fund is \$29.7 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, 2013, the Universities had original issuance amount of \$1,662,805,603 for outstanding bonds, with outstanding principal of \$1,425,633,591.

### **Iowa Finance Authority**

The Iowa Finance Authority (IFA) is authorized and has issued bonds to provide affordable mortgage financing and to meet the 20 percent 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, 2013, IFA had original issuance of outstanding bonds of \$2,570,436,000 with outstanding principal of \$1,388,399,000. It is estimated that for Fiscal Year 2015, \$50,566,000 will be paid in debt service.

### **Universities Foundation**

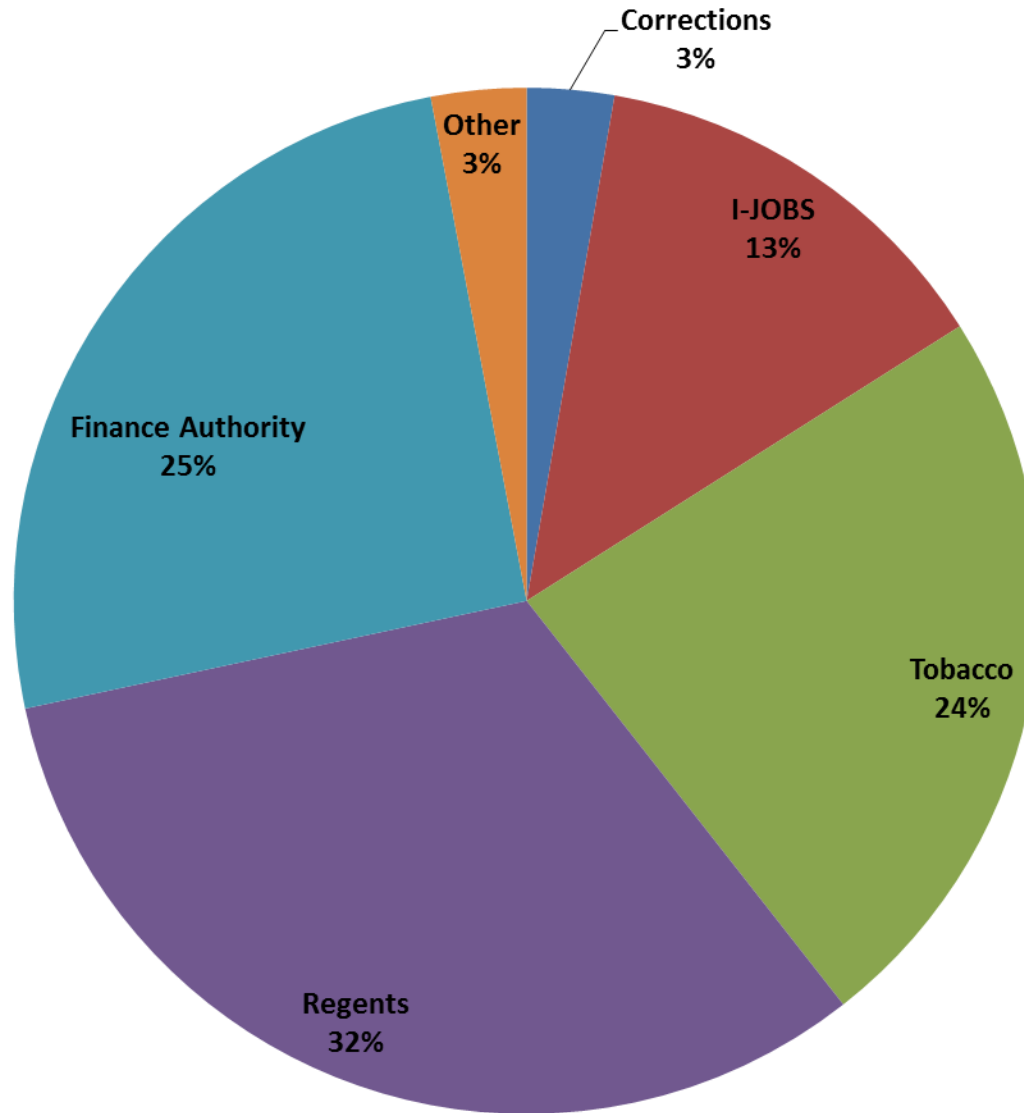
Iowa State University Foundation in prior years issued \$3,850,000 of bonds to purchase and remodel the Foundation Advancement Center building. The bonds are collateralized with a mortgage on the building and other real estate owned by the Foundation. In March 2010, the bonds were refinanced under an amended agreement. The refinanced bonds have varying maturities through 2020 and have an interest rate of 4.75 percent. The

Foundation has no taxing authority. Outstanding principal on June 30, 2013, was \$2,580,521, and debt service for Fiscal Year 2015 is \$108,391.

As discussed previously, HF 648 was passed and signed by Governor Branstad at the end of the 2013 Legislative Session. This bill set aside \$116.1 million of funds to defease four bond issuances—Honey Creek Bonds, I-JOBS 2010 Taxable Series Bond, School Infrastructure Bond, and 2002 Prison Infrastructure Bonds. These bonds were defeased in November 2013. After the defeasance, \$28.8 million remains. Governor Branstad recommends that the Treasurer of State and the Department of Management work with the Board of Regents to determine if these remaining funds could be used to defease academic revenue bonds, thereby reducing the need for tuition replacement funds.

## Bonding Obligations

Principal     \$5.5B  
Interest     \$2.8B  
TOTAL       \$8.3B



Source: Iowa Department of Management

Total Outstanding Bonds  
as of June 30, 2013

|                                   | Issue<br>Dates | Original<br>Issuance | Interest<br>Rates | Maturity<br>Dates | 7/1/2012<br>Balance | Outstanding Principal |             | 6/30/2013<br>Balance | Outstanding for<br>Defeased Debt |
|-----------------------------------|----------------|----------------------|-------------------|-------------------|---------------------|-----------------------|-------------|----------------------|----------------------------------|
|                                   |                |                      |                   |                   |                     | Additions             | Deletions   |                      |                                  |
| Bonds                             |                |                      |                   |                   |                     |                       |             |                      |                                  |
| State of Iowa                     |                |                      |                   |                   |                     |                       |             |                      |                                  |
| School Infrastructure Refinancing | April-12       | 20,910,000           | 1.5-4.00%         | 2013-2021         | 20,910,000          | -                     | 2,055,000   | 18,855,000           |                                  |
| Vision Iowa                       | November-01    | 196,375,000          | 2.25-5.50%        | 2002-2021         | 111,710,000         | -                     | 9,890,000   | 101,820,000          |                                  |
| Dept. of Corrections              | September-02   | 54,240,000           | Variable          | 2007-2016         | 23,325,000          | -                     | 7,145,000   | 16,180,000           |                                  |
| Tobacco Settlement Authority      | November-05    | 1,365,435,000        | 5.375-7.125%      | 2006-2046         | 1,290,065,000       | -                     | 9,835,000   | 1,280,230,000        |                                  |
| Honey Creek Authority             | October-06     | 33,370,000           | 3.95-5.00%        | 2011-2036         | 32,515,000          | -                     | 565,000     | 31,950,000           |                                  |
| I-JOBS                            | 7/09 - 10/10   | 777,965,000          | 0.92-6.75%        | 2011-2038         | 745,510,000         | -                     | 19,425,000  | 726,085,000          |                                  |
| Iowa Utilities Building           | August-09      | 12,640,000           | 5.04%             | 2029              | 11,950,000          | -                     | 460,000     | 11,490,000           |                                  |
| Prison Infrastructure             | July-10        | 135,050,000          | 2.0-5.0%          | 2012-2027         | 134,615,000         | -                     | 440,000     | 134,175,000          |                                  |
| Iowa Finance Authority            | 1978-2013      | 2,570,436,000        | Variable          | 2003-2041         | 1,612,485,000       | 83,979,000            | 308,065,000 | 1,388,399,000        |                                  |
| Lottery Authority                 | 2004           | 8,800,000            | 3.28%             | 2005-2019         | 1,100,000           | -                     | 1,100,000   | -                    |                                  |
| Universities                      |                |                      |                   |                   |                     |                       |             |                      |                                  |
| Iowa State University             | 1988-2013      | 554,425,000          | 2.00-6.10%        | 1997-2038         | 429,060,000         | 77,245,000            | 68,960,000  | 437,345,000          |                                  |
| University of Northern Iowa       | 1994-2013      | 195,447,064          | 1.80-8.25%        | 1995-2035         | 163,783,303         | 7,569,488             | 18,742,116  | 152,610,675          | 8,135,000                        |
| University of Iowa                | 1968-2013      | 1,339,019,748        | 2.00-8.38%        | 1994-2038         | 975,924,838         | 296,460,000           | 101,080,000 | 1,171,304,838        |                                  |
| Universities Foundations (ISU)    | 2002           | 3,850,000            | 4.75%             | 2003-2020         | 2,679,065           | -                     | 98,544      | 2,580,521            |                                  |
|                                   |                | 7,267,962,812        |                   |                   | 5,555,632,206       | 465,253,488           | 547,860,660 | 5,473,025,034        | 8,135,000                        |

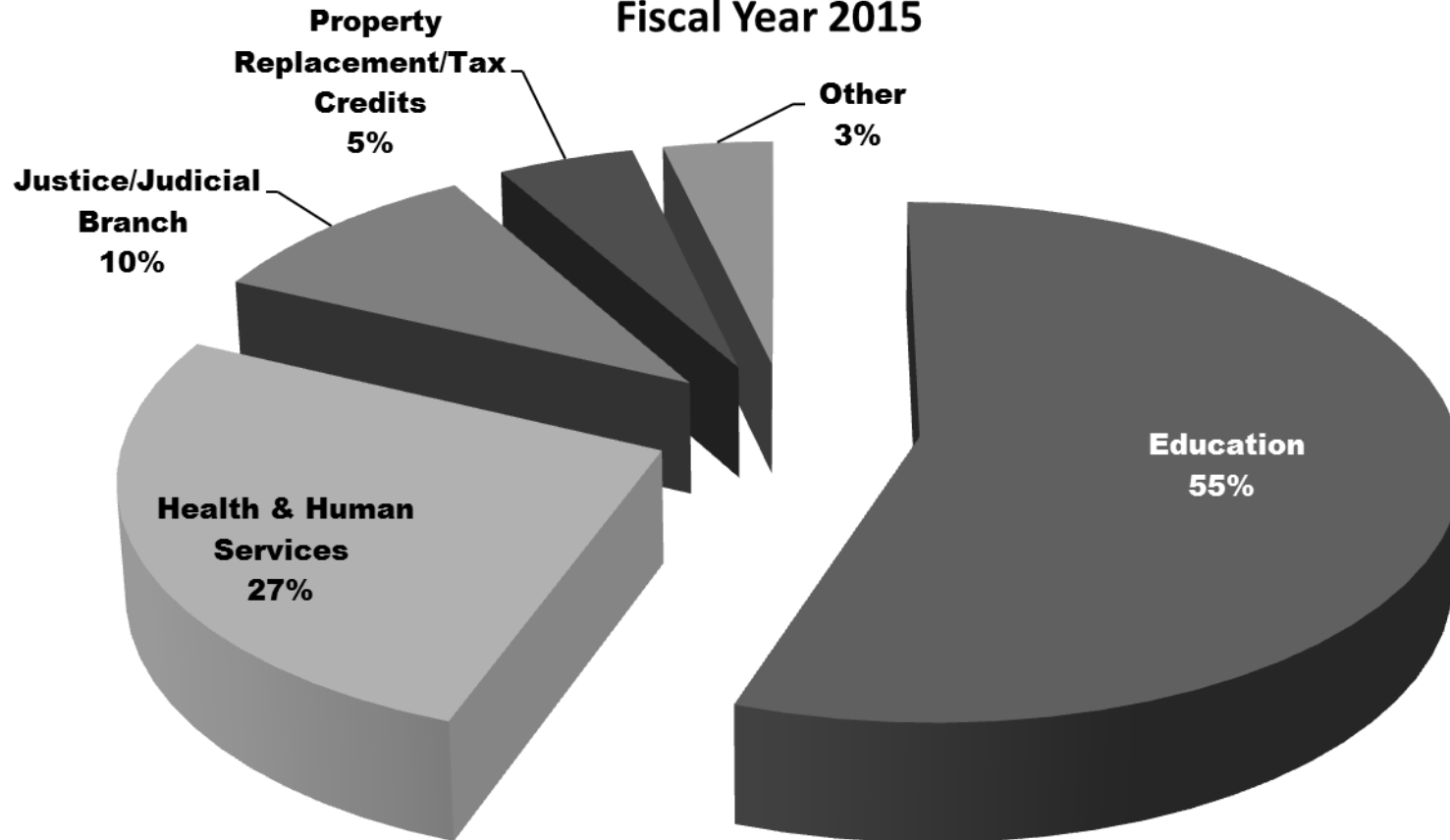
62

Outstanding Debt

|             |               |
|-------------|---------------|
| Corrections | 150,355,000   |
| I-JOBS      | 726,085,000   |
| Tobacco     | 1,280,230,000 |
| Regents     | 1,763,841,034 |
| Finance     |               |
| Authority   | 1,388,399,000 |
| Other       | 164,115,000   |
| Interest    | 2,846,017,351 |
| Total       | 8,319,042,385 |

Source: Iowa Department of Management

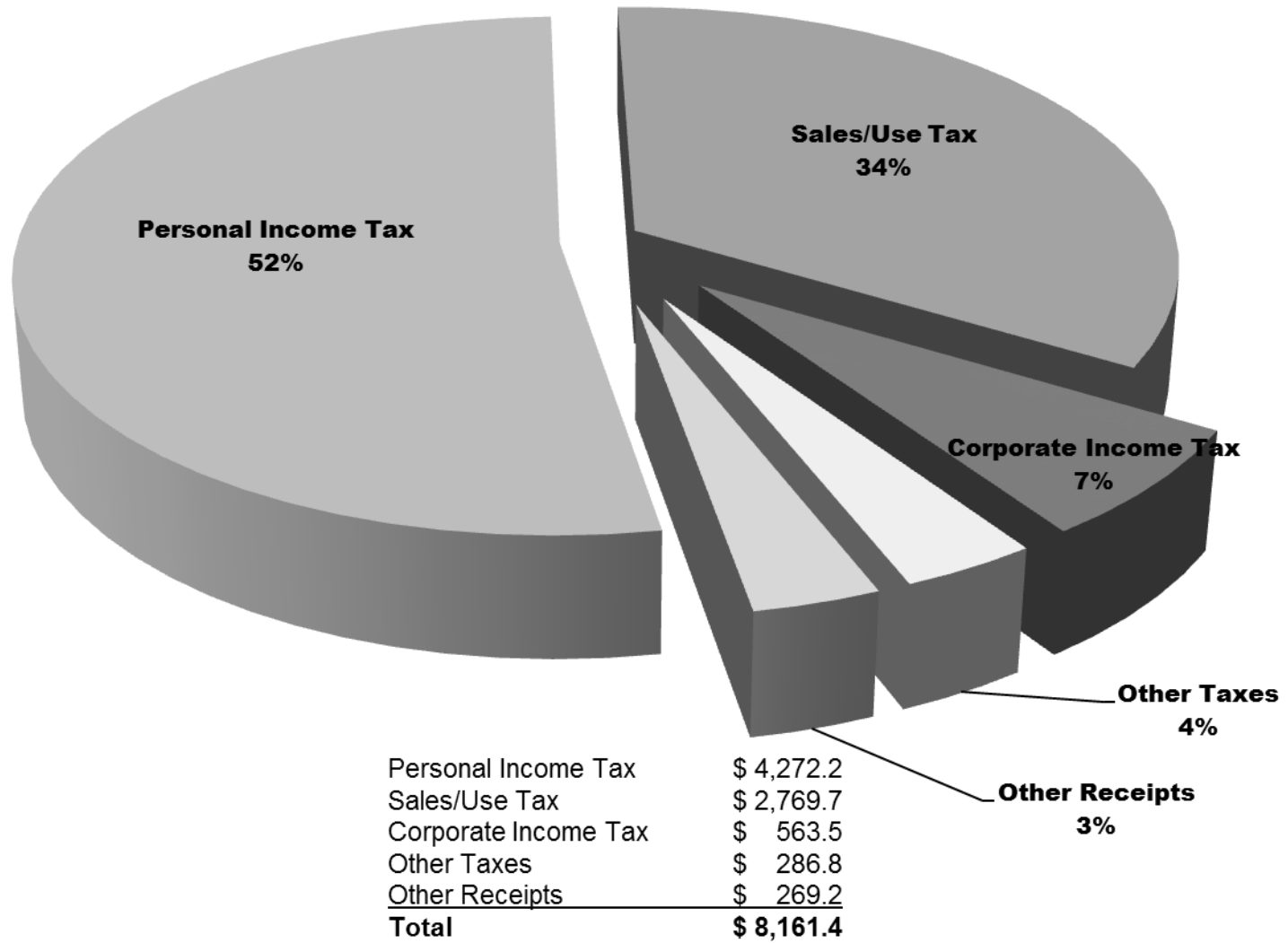
## General Fund Appropriations Fiscal Year 2015



|                                  |                        |
|----------------------------------|------------------------|
| Education                        | \$3,881,604,145        |
| Health & Human Services          | \$1,859,912,352        |
| Justice/Judicial Branch          | \$ 677,885,125         |
| Property Replacement/Tax Credits | \$ 322,755,529         |
| Other                            | \$ 258,780,082         |
| <b>Total</b>                     | <b>\$7,000,937,233</b> |

Source: Iowa Department of Management

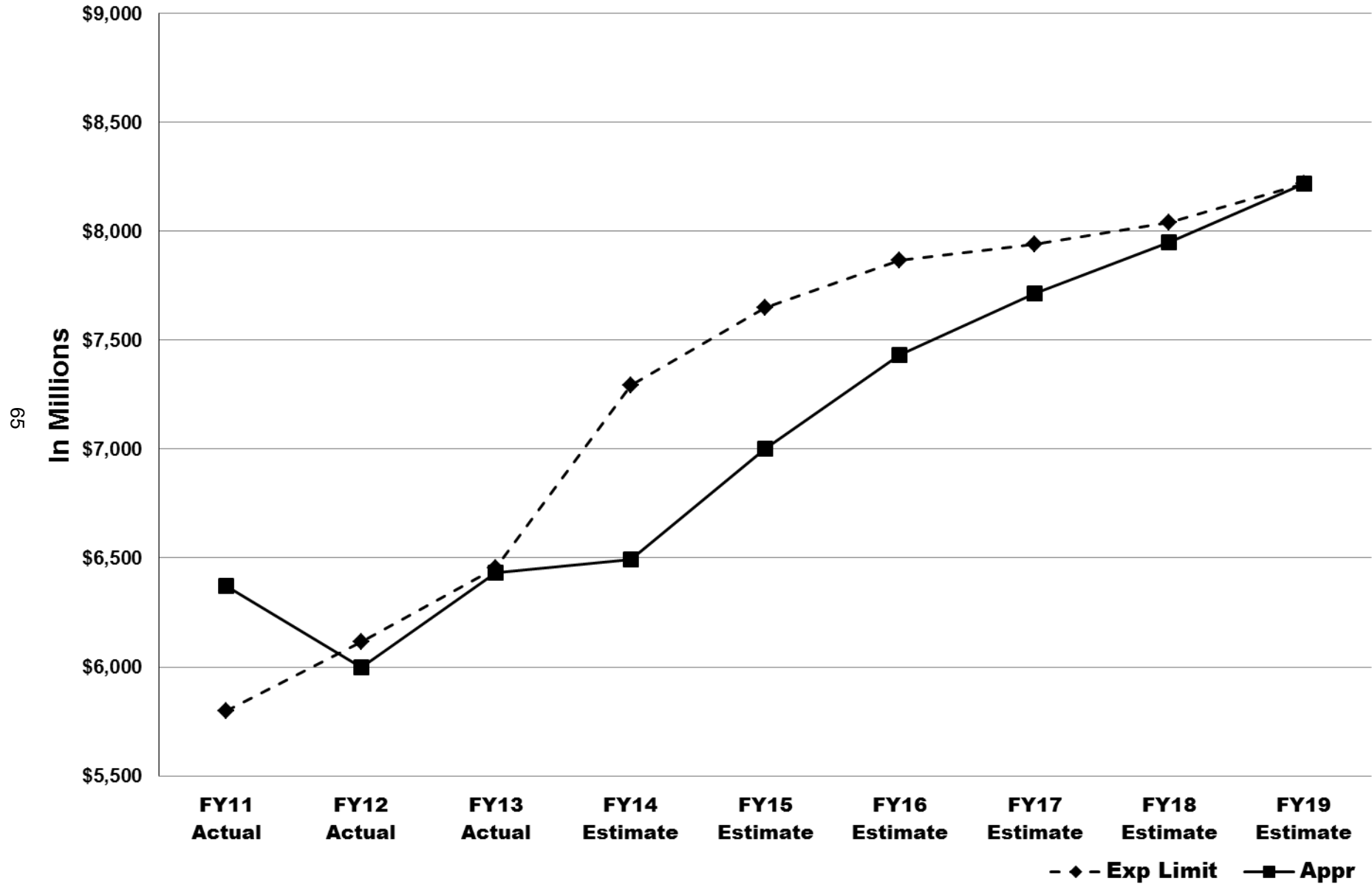
# **General Fund Revenues (Cash Basis) FY 2015 (Estimate)**



Source: Iowa Department of Management

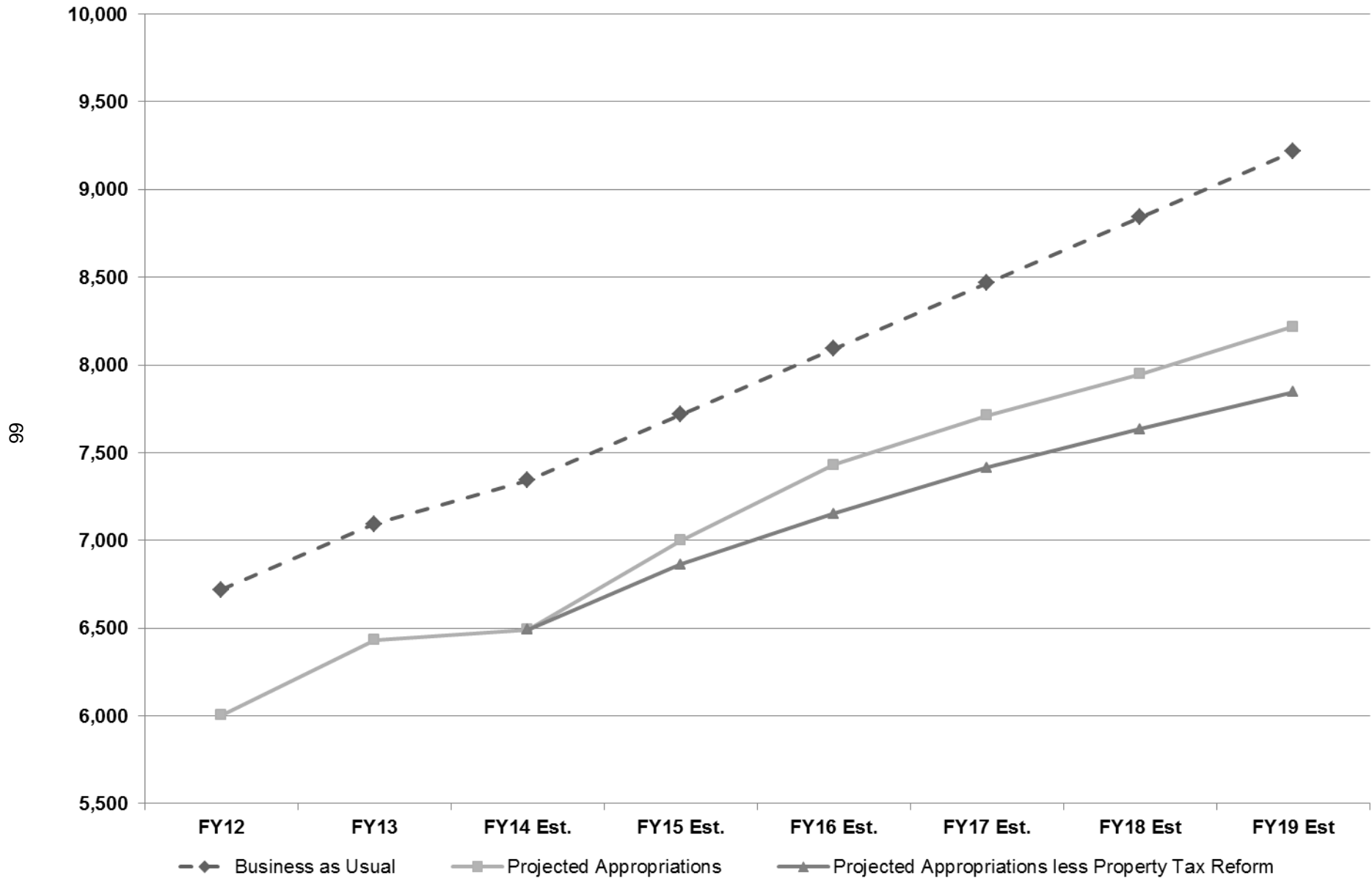


## Expenditure Limitation vs. Appropriations



Source: Iowa Department of Management

## Business as Usual



Source: Iowa Department of Management

**State of Iowa Major Spending**  
**(in millions)**

|                                                  | FY2012<br>Actual | FY2013<br>Actual | FY2014<br>Estimate | FY2015<br>Gov Rec |
|--------------------------------------------------|------------------|------------------|--------------------|-------------------|
| General Fund:                                    |                  |                  |                    |                   |
| Appropriations                                   | 6,007.5          | 6,226.4          | 6,475.5            | 7,000.9           |
| Supplemental Appropriations/Deappropriations     | 2.7              | 207.6            | -                  | -                 |
| Changes in Standings                             | 2.3              | (3.1)            | -                  | -                 |
| Total General Fund Appropriations                | 6,012.5          | 6,430.9          | 6,475.5            | 7,000.9           |
| Health Care Trust Fund (Cigarette/Tobacco Taxes) | 106.4            | 106.0            | 224.4              | 221.8             |
| Iowa Skilled Worker and Job Creation Fund        | -                | -                | 66.0               | 66.0              |
| Less: Transfer to Technology Reinvestment Fund   | -                | -                | -                  | (17.5)            |
| Performance of Duty to Economic Emergency Fund   | 8.0              | 14.9             | 34.0               | 28.6              |
| Net General Fund Appropriation                   | 6,126.9          | 6,551.8          | 6,799.9            | 7,299.8           |
| Rebuild Iowa Infrastructure Fund                 | 168.0            | 210.6            | 202.1              | 177.7             |
| Less: Transfer to Environment First Fund         | (33.0)           | (35.0)           | (42.0)             | (42.0)            |
| Less: Transfer to Technology Reinvestment Fund   | (15.5)           | -                | (14.3)             | -                 |
| Net RIIF Spending                                | 119.5            | 175.6            | 145.8              | 135.7             |
| Appropriations from other funds                  |                  |                  |                    |                   |
| Technology Reinvestment Fund                     | 15.5             | 19.5             | 19.5               | 18.4              |
| Environment First Fund                           | 33.0             | 35.0             | 42.0               | 42.0              |
| Other Spending                                   |                  |                  |                    |                   |
| Transfer of Surplus to State Bond Repayment Fund | -                | -                | 116.1              | -                 |
| Total                                            | 6,294.9          | 6,781.9          | 7,123.3            | 7,495.9           |
|                                                  |                  | 7.7%             | 5.0%               | 5.2%              |
| Less: Property Tax Replacement                   | -                | -                | (8.3)              | (137.6)           |
| Total                                            | 6,294.9          | 6,782.0          | 7,115.1            | 7,358.4           |
|                                                  |                  | 7.7%             | 4.9%               | 3.4%              |

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# **FINANCIAL SUMMARIES**

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# State of Iowa

## Estimated Condition of the General Fund

### Financial Summary

(\$ in Millions)

|                                                  | Actual<br>FY2013 | Estimate<br>FY2014 | Governor's<br>Recommendation<br>FY2015 |
|--------------------------------------------------|------------------|--------------------|----------------------------------------|
| Estimated Funds Available:                       |                  |                    |                                        |
| Total Gross Receipts                             | \$ 7,888.4       | \$ 7,759.4         | \$ 8,161.4                             |
| Net Accruals                                     | 13.1             | 37.9               | 22.0                                   |
| Refunds                                          | (830.5)          | (900.0)            | (934.0)                                |
| School Infrastructure Transfer from General Fund | (419.2)          | (425.5)            | (451.9)                                |
| General Fund Transfers                           | 116.9            | 210.4              | 185.7                                  |
| Total Net General Fund Receipts                  | 6,768.7          | 6,682.2            | 6,983.2                                |
| Revenue Adjustments                              | -                | (1.3)              | (10.0)                                 |
| Excess from Reserve Funds                        | 572.1            | 679.1              | 745.9                                  |
| Total Funds Available                            | 7,340.8          | 7,360.0            | 7,719.1                                |
| <i>Expenditure Limitation</i>                    |                  |                    | \$ 7,649.2                             |
| Estimated Appropriations:                        |                  |                    |                                        |
| Executive Branch                                 | 6,030.9          | 6,290.5            | 6,784.5                                |
| Judicial Branch                                  | 162.0            | 167.7              | 179.4                                  |
| Legislative Branch                               | 34.2             | 34.0               | 37.0                                   |
| Supplemental Appropriations                      | 204.2            | -                  | -                                      |
| Adjustment to Standings                          | 0.4              | -                  | -                                      |
| Total Appropriations                             | 6,431.7          | 6,492.2            | 7,000.9                                |
| Reversions-operations                            | (18.6)           | (5.0)              | (5.0)                                  |
| Reversions-Item Vetoes                           | -                | (9.4)              | -                                      |
| Net Appropriations                               | 6,413.1          | 6,477.8            | 6,995.9                                |
| Ending Balance                                   | \$ 927.7         | \$ 882.2           | \$ 723.2                               |
| Distribution of Ending Balance                   |                  |                    |                                        |
| Reserve Funds                                    | (927.7)          | (882.2)            | (723.2)                                |
| Total                                            | \$ -             | \$ -               | \$ -                                   |

**For all major spending, see page #67**

# State of Iowa

## Estimated Condition of the Cash Reserve, GAAP, and Economic Emergency Funds (\$ in Millions)

|                                                              | Actual<br>FY2013 | Estimate<br>FY2014 | Governor's<br>Recommendation<br>FY2015 |
|--------------------------------------------------------------|------------------|--------------------|----------------------------------------|
| <b><u>Cash Reserve Fund</u></b>                              |                  |                    |                                        |
| Balance Brought Forward                                      | \$ 450.3         | \$ 466.8           | \$ 487.2                               |
| Estimated Revenues:                                          |                  |                    |                                        |
| Prior Fiscal Year Ending Balance                             | 688.1            | 927.7              | 882.2                                  |
| Intrastate Receipts                                          | -                |                    |                                        |
| Total Funds Available                                        | 1,138.4          | 1,394.5            | 1,369.4                                |
| Appropriations                                               |                  |                    |                                        |
| Net Appropriations                                           | -                | -                  | -                                      |
| Reversions                                                   | -                |                    |                                        |
| Transfer to GAAP Retirement Account                          | (671.6)          | (907.3)            | (846.4)                                |
| Ending Balance - Cash Reserve Fund                           | \$ 466.8         | \$ 487.2           | \$ 523.0                               |
| <i>Cash Reserve Fund Goal (7.5%)</i>                         | 466.8            | 487.2              | 523.0                                  |
| <b><u>Economic Emergency Fund</u></b>                        |                  |                    |                                        |
| Balance Brought Forward                                      | \$ 151.0         | \$ 144.3           | \$ 162.4                               |
| Estimated Revenues:                                          |                  |                    |                                        |
| Transfer From GAAP Retirement Account                        | 671.6            | 907.3              | 846.4                                  |
| Other Receipts                                               | -                | -                  | -                                      |
| Total Funds Available                                        | 822.6            | 1,051.6            | 1,008.8                                |
| Standing Appropriation for Performance of Duty               | (26.2)           | (35.6)             | (28.6)                                 |
| Adjustment to Standing Appropriation for Performance of Duty |                  | 1.6                |                                        |
| Appropriation to RILF                                        | (20.0)           | -                  |                                        |
| Transfer to State Bond Repayment Fund                        |                  | (116.1)            |                                        |
| Transfer To Taxpayer Trust Fund                              | (60.0)           | (60.0)             | (60.0)                                 |
| Transfer to General Fund                                     | (572.1)          | (679.1)            | (745.9)                                |
| Total Transfers Out:                                         | (678.3)          | (889.2)            | (834.5)                                |
| Ending Balance - Economic Emergency Fund                     | \$ 144.3         | \$ 162.4           | \$ 174.3                               |
| <i>Economic Emergency Fund Goal (2.5%)</i>                   | 155.6            | 162.4              | \$ 174.3                               |
| <b>Total Reserve Funds</b>                                   | <b>\$ 611.1</b>  | <b>\$ 649.6</b>    | <b>\$ 697.3</b>                        |



# State of Iowa

## Estimated Condition of the Taxpayer Trust Fund/Taxpayer Trust Fund Tax Credit Fund

(\$ in Millions)

|                                                    | Actual<br>FY2013 | Estimate<br>FY2014 | Governor's<br>Recommendation<br>FY2015 |
|----------------------------------------------------|------------------|--------------------|----------------------------------------|
| <b><u>Taxpayer Trust Fund</u></b>                  |                  |                    |                                        |
| Beginning Balance                                  | \$ -             | \$ 60.0            | \$ -                                   |
| Revenues:                                          |                  |                    |                                        |
| Transfer from Economic Emergency Fund              | 60.0             | 60.0               | 60.0                                   |
| Reversion from Taxpayer Trust Fund Tax Credit Fund |                  |                    | 31.9                                   |
| Total Funds Available                              | 60.0             | 120.0              | 91.9                                   |
| Expenditures                                       |                  |                    |                                        |
| Transfer to Taxpayer Trust Fund Tax Credit Fund    | -                | (120.0)            | (91.9)                                 |
| Ending Balance - Taxpayer Trust Fund               | \$ 60.0          | \$ -               | \$ -                                   |

### **Taxpayer Trust Fund Tax Credit Fund**

|                                                                     |         |        |
|---------------------------------------------------------------------|---------|--------|
| Beginning Balance                                                   | \$ -    | \$ -   |
| Revenues:                                                           |         |        |
| Transfer from Taxpayer Trust Fund                                   | 120.0   | 91.9   |
| Total Revenues Available                                            | 120.0   | 91.9   |
| Expenditures                                                        |         |        |
| Transfer to General Fund (reimbursement for payment of tax credits) | (88.1)  | (67.5) |
| Reversion to the Taxpayer Trust Fund                                | (31.9)  | (24.4) |
| Total Expenditures                                                  | (120.0) | (91.9) |
| Ending Balance - Taxpayer Trust Fund Tax Credit Fund                | \$ -    | \$ -   |

### **FY2013 Calculation**

|                                                             |           |
|-------------------------------------------------------------|-----------|
| Actual FY12 Net General Fund Revenues                       | 6,768.7   |
| FY2012 Adjusted Revenue                                     | (5,954.1) |
| Amount Estimated to be Available to the Taxpayer Trust Fund | \$ 814.6  |
| Limit to the Taxpayer Trust Fund                            | \$ 60.0   |

### **FY2014 Calculation**

|                                                             |           |
|-------------------------------------------------------------|-----------|
| Actual FY13 Net General Fund Revenues                       | 6,768.7   |
| FY2013 Adjusted Revenue                                     | (6,224.3) |
| Amount Estimated to be Available to the Taxpayer Trust Fund | \$ 544.4  |
| Limit to the Taxpayer Trust Fund                            | \$ 60.0   |

### **FY2015 Calculation**

|                                                             |           |
|-------------------------------------------------------------|-----------|
| FY2014 December 2013 REC Estimate                           | 6,682.2   |
| FY2014 Adjusted Revenue                                     | (6,496.6) |
| Amount Estimated to be Available to the Taxpayer Trust Fund | \$ 185.6  |
| Limit to the Taxpayer Trust Fund                            | \$ 60.0   |

# State of Iowa

## General Fund Revenue (Appropriable Revenues)

Cash Basis

(\$ in Millions)

|                                       | Actual<br>FY2013 | Estimated<br>FY2014 | Estimated<br>FY2015 |
|---------------------------------------|------------------|---------------------|---------------------|
| <b>Tax Receipts</b>                   |                  |                     |                     |
| Personal Income Tax                   | 4,083.9          | 4,005.6             | 4,272.2             |
| Use Tax                               | 2,547.6          | 2,655.0             | 2,769.7             |
| Corporate Income Tax                  | 555.3            | 551.1               | 563.5               |
| Inheritance Tax                       | 86.8             | 101.6               | 107.7               |
| Insurance Premium Tax                 | 104.9            | 108.6               | 111.4               |
| Cigarette Tax                         | 102.7            | -                   | -                   |
| Tobacco Tax                           | 18.7             | 1.4                 | -                   |
| Beer Tax                              | 14.5             | 14.9                | 15.3                |
| Franchise Tax                         | 42.9             | 49.9                | 51.3                |
| Miscellaneous Tax                     | 1.1              | 1.1                 | 1.1                 |
| <b>Total Tax Receipts</b>             | <b>7,558.4</b>   | <b>7,489.2</b>      | <b>7,892.2</b>      |
| <b>Other Receipts</b>                 |                  |                     |                     |
| Institutional Payments                | 14.3             | 13.0                | 11.2                |
| Liquor Profits                        | 96.1             | 95.0                | 96.0                |
| Interest                              | 2.6              | 2.6                 | 2.6                 |
| Fees                                  | 29.1             | 26.6                | 26.6                |
| Judicial Revenue                      | 108.0            | 102.6               | 102.6               |
| Miscellaneous Revenues                | 39.9             | 30.4                | 30.2                |
| Racing and Gaming Revenues            | 40.0             | -                   | -                   |
| <b>Total Other Receipts</b>           | <b>330.0</b>     | <b>270.2</b>        | <b>269.2</b>        |
| <b>Total Tax &amp; Other Receipts</b> | <b>7,888.4</b>   | <b>7,759.4</b>      | <b>8,161.4</b>      |
|                                       | 7.0%             | -1.6%               | 5.2%                |

# State of Iowa

## General Fund Accrued Revenue Changes

(\$ in Millions)

|                                     | Actual<br>FY2013 | Estimated<br>FY2014 | Estimated<br>FY2015 |
|-------------------------------------|------------------|---------------------|---------------------|
| <b>Tax Receipts:</b>                |                  |                     |                     |
| Personal Income Tax                 | 236.1            | 251.0               | 268.0               |
| Sales/Use Tax                       | 200.6            | 232.0               | 232.0               |
| Corporate Income Tax                | 69.8             | 57.0                | 57.0                |
| Inheritance Tax                     | 14.0             | 19.0                | 20.0                |
| Insurance Premium Tax               | -                | -                   | -                   |
| Cigarette Tax                       | -                | -                   | -                   |
| Tobacco Tax                         | 1.4              | -                   | -                   |
| Beer Tax                            | 1.3              | 1.9                 | 2.0                 |
| Franchise Tax                       | 5.3              | 5.0                 | 6.0                 |
| Miscellaneous Tax                   | -                | -                   | -                   |
| <b>Total Tax Receipts</b>           | <b>528.5</b>     | <b>565.9</b>        | <b>585.0</b>        |
| <b>Other Receipts:</b>              |                  |                     |                     |
| Institutional Payments              | 2.9              | 2.9                 | 2.9                 |
| Liquor Profits                      | 6.2              | 6.2                 | 6.2                 |
| Interest                            | 0.3              | 0.5                 | 1.2                 |
| Fees                                | 0.6              | 1.5                 | 1.7                 |
| Judicial Revenue                    | 6.6              | 7.0                 | 8.0                 |
| Miscellaneous Receipts              | 5.5              | 4.5                 | 5.5                 |
| Racing and Gaming                   | -                | -                   | -                   |
| <b>Total Other Receipts</b>         | <b>22.1</b>      | <b>22.6</b>         | <b>25.5</b>         |
| <b>Total Receipts and Transfers</b> | <b>550.6</b>     | <b>588.5</b>        | <b>610.5</b>        |
| Net Change                          | <b>13.1</b>      | <b>37.9</b>         | <b>22.0</b>         |

## State of Iowa

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

(\$ in Millions)

|                                              | Actual<br>FY2013   | Estimated<br>FY2014 | Estimated<br>FY2015 |
|----------------------------------------------|--------------------|---------------------|---------------------|
| <b>Refunds:</b>                              |                    |                     |                     |
| Personal Income Tax                          | (638.8)            | (694.0)             | (718.4)             |
| Sales/Use Tax                                | (51.9)             | (46.0)              | (51.0)              |
| Corporate Income Tax                         | (134.6)            | (142.0)             | (152.0)             |
| Inheritance Tax                              | (5.4)              | (15.0)              | (10.0)              |
| Cigarette Tax                                | (0.4)              | (0.5)               | (0.5)               |
| Franchise Tax                                | (1.3)              | (2.0)               | (2.0)               |
| Other                                        | (1.4)              | (3.5)               | (3.5)               |
| Total Gross Refunds                          | (833.8)            | (903.0)             | (937.4)             |
| Less: Reimbursements                         | 3.3                | 3.0                 | 3.4                 |
| <b>Total Net Refunds</b>                     | <u>(830.5)</u>     | <u>(900.0)</u>      | <u>(934.0)</u>      |
| <br><b>School Infrastructure Transfers</b>   | <br><u>(419.2)</u> | <br><u>(425.5)</u>  | <br><u>(451.9)</u>  |
| <br><b>Transfers:</b>                        |                    |                     |                     |
| Lottery                                      | 82.8               | 87.0                | 92.0                |
| Taxpayer Trust Fund Tax Credit Fund Transfer |                    | 88.2                | 67.5                |
| Other                                        | 34.1               | 35.2                | 26.2                |
| <b>Total Transfers</b>                       | <u>116.9</u>       | <u>210.4</u>        | <u>185.7</u>        |

## State of Iowa

### General Fund Revenue

### Governor's Recommended Revenue Adjustments

(\$ in Millions)

|                                  | <u>FY2014</u>   | <u>FY2015</u>    |
|----------------------------------|-----------------|------------------|
| <b>Revenue Adjustments:</b>      |                 |                  |
| Military Pension Exemption       | (1.3)           | (10.0)           |
| <b>Total Revenue Adjustments</b> | <u>\$ (1.3)</u> | <u>\$ (10.0)</u> |

## State of Iowa

### Calculation of Statutory Expenditure Limit

Fiscal Year 2015

(\$ in Millions)

|                                                         | Governor's Recommendation |               |                                |
|---------------------------------------------------------|---------------------------|---------------|--------------------------------|
|                                                         | Proposed<br>FY2015        | % Calculation | FY15 Expenditure<br>Limitation |
| Fiscal Year 2014                                        |                           |               |                                |
| December 2012 REC Estimate                              |                           |               |                                |
| Total Gross Receipts                                    | \$ 8,161.4                | 99%           | \$ 8,079.8                     |
| Accruals                                                | 22.0                      | 99%           | 21.8                           |
| Refunds                                                 | (934.0)                   | 99%           | (924.7)                        |
| School Infrastructure Transfer                          | (451.9)                   | 99%           | (447.4)                        |
| Transfers                                               | 185.7                     | 99%           | 183.8                          |
| Total Revenue Estimating Conference/Governor's Estimate | 6,983.2                   |               | 6,913.3                        |
| Transfer/Revenue Adjustments:                           |                           |               |                                |
| Military Pension Exemption                              | (10.0)                    | 100%          | (10.0)                         |
| Total Revenue Adjustments                               | (10.0)                    |               | (10.0)                         |
| Transfer from Economic Emergency Fund                   |                           |               | 745.9                          |
| FY2014/FY2015 Expenditure Limitation                    |                           |               | \$ 7,649.2                     |

# 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)

### 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          |

### Fiscal Year 2014

|                                                                   |    |                |
|-------------------------------------------------------------------|----|----------------|
| December 2012 Revenue Estimating Conference Net Receipts Estimate | \$ | 6,739.8        |
| 2013 Session Governor's Proposed Revenue Adjustments for FY2014   |    | (243.2)        |
| Total                                                             | \$ | <u>6,496.6</u> |
| Cash Reserve Fund 7.5% Goal                                       | \$ | 487.2          |
| Economic Emergency Fund 2.5% Goal                                 | \$ | 162.4          |

### Governor's Recommendation Fiscal Year 2015

|                                                                   |    |                |
|-------------------------------------------------------------------|----|----------------|
| December 2013 Revenue Estimating Conference Net Receipts Estimate | \$ | 6,983.2        |
| 2014 Session Governor's Proposed Revenue Adjustments for FY2015   |    | (10.0)         |
| Total                                                             | \$ | <u>6,973.2</u> |
| Cash Reserve Fund 7.5% Goal                                       | \$ | 523.0          |
| Economic Emergency Fund 2.5% Goal                                 | \$ | 174.3          |

# State of Iowa

## Estimated Condition of the Rebuild Iowa Infrastructure Fund Financial Summary

|                                                        | Actual<br>FY2013 | Estimate<br>FY2014 | Governor's<br>Recommendation<br>FY2015 |
|--------------------------------------------------------|------------------|--------------------|----------------------------------------|
| <b>Resources</b>                                       |                  |                    |                                        |
| Beginning Balance                                      | 15,451,552       | 1,343,010          | 9,505,343                              |
| Revenues:                                              |                  |                    |                                        |
| Gaming Revenues                                        | 146,872,514      | 139,542,000        | 138,542,000                            |
| Federal Funds - CHIP Contingency                       | -                | 11,310,648         | -                                      |
| Interest                                               | 2,207,565        | 1,900,000          | 1,900,000                              |
| Transfer from TOS-unencumbered bal from bond payment   | 1,033,296        | 901,727            | 3,033,975                              |
| Transfer from Federal Subsidy Fund                     | 3,531,851        | 3,374,164          | 3,750,000                              |
| Transfer from School Infrastructure                    | 2,343,493        | 2,268,675          | 5,000,000                              |
| MSA Payments                                           | 16,648,831       | 16,041,176         | 16,110,027                             |
| GIVF Transfer Unobligated Balance                      | -                | 33,108,406         | -                                      |
| 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                                         | 195,113,857      | 208,446,796        | 168,336,002                            |
| <b>Total Resources Available</b>                       | 210,565,409      | 209,789,806        | 177,841,345                            |
| <b>Appropriations</b>                                  |                  |                    |                                        |
| DAS Major Maintenance                                  | 10,250,000       | 3,800,000          | 21,000,000                             |
| DAS Routine Maintenance                                | -                | -                  | 2,000,000                              |
| DAS CHIP Contingency Major Maintenance                 | -                | 11,310,648         | -                                      |
| DAS Toledo Juvenile Home Dormitory Repairs/Renovations | 500,000          | -                  | -                                      |
| DALS Ag Drainage Wells                                 | 1,000,000        | -                  | -                                      |
| Corr Construction Project Manager                      | 1,000,000        | 200,000            | -                                      |
| Corr Fort Madison Additional Costs                     | 16,269,124       | 3,000,000          | -                                      |
| Corr Mitchellville Additional Costs                    | 14,170,062       | 15,569,040         | -                                      |
| Corr Newton Hot Water Loop Repair                      | 425,000          | -                  | -                                      |
| DCA Great Places Infrastructure Grants                 | 1,000,000        | 1,000,000          | 1,000,000                              |
| DCA 25th Anniversary of Museum Renovation              | 1,450,000        | 1,000,000          | 3,800,000                              |
| EDA High Quality Jobs Program                          | 15,000,000       | -                  | -                                      |
| EDA Community Attraction & Tourism Grants              | 5,000,000        | 7,000,000          | 5,000,000                              |
| EDA Regional Sport Authorities                         | 500,000          | 500,000            | 500,000                                |
| EDA Camp Sunnyside Cabins                              | 125,000          | -                  | -                                      |
| EDA World Food Prize Borlaug/Ruan Scholar Progra,      | 100,000          | 100,000            | -                                      |
| EDA Fort Des Moines Musuem Renovations and Repairs     | 100,000          | -                  | -                                      |
| IFA State Housing Trust Fund                           | 3,000,000        | 3,000,000          | 3,000,000                              |
| Educ Accelerated Career Ed (ACE) Community Colleges    | 6,000,000        | -                  | -                                      |
| DHS Nursing Home Facility Improvements                 | 250,000          | -                  | -                                      |
| DHS Broadlawns Mental Health Facilities                | -                | -                  | 1,500,000                              |
| DOM Technology Reinvestment Fund                       | -                | 14,310,000         | -                                      |
| DOM Environment First Appropriation                    | 35,000,000       | 42,000,000         | 42,000,000                             |
| DNR State Park Infrastructure                          | 5,000,000        | 5,000,000          | 5,000,000                              |
| DNR Lakes Restoration & Water Quality                  | 6,000,000        | 8,600,000          | 8,600,000                              |
| DNR Lake Delhi                                         | 2,500,000        | 2,500,000          | -                                      |
| DNR Water Trails and Low Head Dam Safety Grants        | 1,000,000        | 1,000,000          | 1,000,000                              |
| DNR Good Earth Park                                    | -                | -                  | 2,000,000                              |
| DNR Iowa Park Foundation                               | -                | -                  | 2,000,000                              |
| DPD Facility/Armory Maintenance                        | 2,000,000        | 2,000,000          | 2,000,000                              |
| DPD Construction Improvements Statewide                | 2,050,000        | 2,000,000          | 2,000,000                              |
| DPD Camp Dodge Infrastructure Upgrades                 | 610,000          | 500,000            | -                                      |
| DPD Joint HQ Renovation                                | 500,000          | -                  | -                                      |

(continued)



# State of Iowa

## Estimated Condition of the Rebuild Iowa Infrastructure Fund Financial Summary

|                                                                    | Actual<br>FY2013   | Estimate<br>FY2014 | Governor's<br>Recommendation<br>FY2015 |
|--------------------------------------------------------------------|--------------------|--------------------|----------------------------------------|
| (continued)                                                        |                    |                    |                                        |
| <b>DPD</b> Gold Star Museum upgrades                               | -                  | -                  | 250,000                                |
| <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          | -                  | -                                      |
| <b>Regents</b> ISU Research Park Building & Improvements           | 1,000,000          | -                  | -                                      |
| <b>Regents</b> Innovation/Commercialization of Research under 262B | 3,000,000          | -                  | -                                      |
| <b>Regents</b> SUI Pharmacy Building                               | -                  | -                  | 2,000,000                              |
| <b>Regents</b> ISU Biosciences Facilities                          | -                  | -                  | 2,000,000                              |
| <b>Regents</b> UNI Schindler Education Center Renovation           | -                  | -                  | 2,000,000                              |
| <b>StateFair</b> Cultural Center Renovation and Improvements       | 250,000            | -                  | -                                      |
| <b>StateFair</b> Youth Inn Renovation and Improvements             | -                  | -                  | 1,500,000                              |
| <b>DOT</b> Recreational Trails                                     | 3,000,000          | 3,000,000          | 2,500,000                              |
| <b>DOT</b> Public Transit Infrastructure                           | 1,500,000          | 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          | -                  | 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> Iowa Veterans Cemetery Equipment Bldg Expansion        | -                  | 250,000            | -                                      |
| <b>Vets</b> Boiler Replacement and Upgrades                        | 975,919            | -                  | -                                      |
| <b>Total Appropriations/Expenditures</b>                           | <b>210,551,517</b> | <b>202,084,463</b> | <b>177,742,423</b>                     |
| Reversions                                                         | (1,329,118)        | (1,800,000)        | -                                      |
| Net Appropriations                                                 | <b>209,222,399</b> | <b>200,284,463</b> | <b>177,742,423</b>                     |
| <b>Net Available Balance Forward</b>                               | <b>1,343,010</b>   | <b>9,505,343</b>   | <b>98,922</b>                          |

# State of Iowa

## Estimated Financial Condition of the Technology Reinvestment Fund Financial Summary

|                                                 | Actual<br>FY2013 | Estimate<br>FY2014 | Governor's<br>Recommendation<br>FY2015 |
|-------------------------------------------------|------------------|--------------------|----------------------------------------|
| <b>Resources</b>                                |                  |                    |                                        |
| Beginning Balance                               | 154,153          | 1,590,156          | 936,000                                |
| Revenues:                                       |                  |                    |                                        |
| Wagering Taxes (General Fund)                   | 20,000,000       | -                  | -                                      |
| General Fund Appropriation                      | -                | -                  | 17,500,000                             |
| RIIF Appropriation                              | -                | 14,310,000         | -                                      |
| Total Revenues                                  | 20,000,000       | 14,310,000         | 17,500,000                             |
| <b>Total Resources Available</b>                | 20,154,153       | 15,900,156         | 18,436,000                             |
| <b>Appropriations</b>                           |                  |                    |                                        |
| DAS Technology Projects/Consolidation           | -                | -                  | 6,228,189                              |
| Corr Offender Management System                 | 500,000          | -                  | -                                      |
| Corr Radio Upgrades/Digital Conversion          | 3,500,000        | -                  | -                                      |
| DCA Grout Museum Veterans Oral Histories        | 150,000          | 129,450            | -                                      |
| Educ ICN Part III & Maintenance & Leases        | 2,727,000        | 2,727,000          | 2,727,000                              |
| Educ Statewide Education Data Warehouse         | 600,000          | 600,000            | 600,000                                |
| Educ State Library Computers                    | -                | 250,000            | -                                      |
| Educ Program and Common Course Numbering System | -                | -                  | 150,000                                |
| Educ IPTV Inductive Output Tubes                | 320,000          | -                  | -                                      |
| Educ IPTV Equipment Replacement                 | -                | 960,000            | 1,000,000                              |
| ICN ICN Equipment Replacement                   | 2,198,653        | 2,248,653          | 2,245,653                              |
| DHR Integrating Justice Data Systems            | 1,714,307        | 1,454,734          | 1,300,000                              |
| DHR Justice Datawarehouse                       | -                | -                  | 314,474                                |
| DHS Medicaid Technology                         | 4,120,037        | 3,415,163          | 3,345,684                              |
| DHS Homestead Autism Clinics-Technology         | -                | 154,156            | -                                      |
| Jud Electronic Document Management System       | 1,000,000        | -                  | -                                      |
| DOM Transparency Project                        | 45,000           | 45,000             | -                                      |
| DOM Grants Management System                    | 125,000          | -                  | 100,000                                |
| DPH Technology Consolidation                    | -                | 480,000            | -                                      |
| DPH EMS Data System                             | -                | -                  | 150,000                                |
| DPS Tower Replacement/Repair                    | -                | -                  | 275,000                                |
| DPS Radio Upgrades/Digital Conversion           | 2,500,000        | 2,500,000          | -                                      |
| <b>Total Appropriations</b>                     | 19,499,997       | 14,964,156         | 18,436,000                             |
| Reversions                                      | (936,000)        | -                  | -                                      |
| Net Appropriations                              | 18,563,997       | 14,964,156         | 18,436,000                             |
| <b>Net Available Balance Forward</b>            | <b>1,590,156</b> | <b>936,000</b>     | <b>-</b>                               |

## State of Iowa

### Estimated Financial Condition of the Iowa Skilled Worker and Job Creation Fund Financial Summary

|                                      |                                                | Estimate<br>FY2014 | Governor's<br>Recommendation<br>FY2015 |
|--------------------------------------|------------------------------------------------|--------------------|----------------------------------------|
| <b>Resources</b>                     |                                                |                    |                                        |
| Beginning Balance                    |                                                | -                  | 1                                      |
| Revenues:                            |                                                |                    |                                        |
|                                      | Wagering Taxes                                 | 66,000,000         | 66,000,000                             |
|                                      | Interest                                       | 1                  | 1                                      |
|                                      | Total Revenues                                 | 66,000,001         | 66,000,001                             |
| <b>Total Resources Available</b>     |                                                | 66,000,001         | 66,000,002                             |
| <b>Appropriations</b>                |                                                |                    |                                        |
| <b>Col Aid</b>                       | Skilled Workforce Shortage Tuition Grant       | 5,000,000          | 5,000,000                              |
| <b>EDA</b>                           | High Quality Jobs                              | 16,900,000         | 16,900,000                             |
| <b>Educ</b>                          | Workforce Training & Econ Dev Funds            | 15,300,000         | 15,100,000                             |
| <b>Educ</b>                          | Adult Literacy for the Workforce               | 5,500,000          | 5,500,000                              |
| <b>Educ</b>                          | PACE & Regional Sectors                        | 5,000,000          | 5,000,000                              |
| <b>Educ</b>                          | Gap Tuition Assistance                         | 2,000,000          | 2,000,000                              |
| <b>Educ</b>                          | Workbased Learning Intermediary Network        | 1,500,000          | 1,500,000                              |
| <b>Educ</b>                          | Workforce Preparation Outcome Reporting System | -                  | 200,000                                |
| <b>IWD</b>                           | AMOS A Mid-Iowa Organizing Strategy            | 100,000            | 100,000                                |
| <b>Regents</b>                       | SUI-Economic Development                       | 209,279            | 209,279                                |
| <b>Regents</b>                       | SUI-Entrepreneurship & Econ Growth             | 2,000,000          | 2,000,000                              |
| <b>Regents</b>                       | ISU-Economic Development                       | 2,424,302          | 2,424,302                              |
| <b>Regents</b>                       | UNI-Economic Development                       | 1,066,419          | 1,066,419                              |
| <b>Regents</b>                       | Regents Innovation Fund                        | 3,000,000          | 3,000,000                              |
| <b>Educ Cap</b>                      | ACE Infrastructure                             | 6,000,000          | 6,000,000                              |
| <b>Total Appropriations</b>          |                                                | 66,000,000         | 66,000,000                             |
| Reversions                           |                                                | -                  | -                                      |
| Net Appropriations                   |                                                | 66,000,000         | 66,000,000                             |
| <b>Net Available Balance Forward</b> |                                                | <b>1</b>           | <b>2</b>                               |

## State of Iowa

### General Fund Appropriations

#### FY15 Governor's Recommendations

| DESCRIPTION                       | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-----------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| SUMMARY                           |                  |                           |                                 |                                     |
| ADMINISTRATION AND REGULATION     | 293,237,658      | 320,695,864               | 475,099,856                     | 455,012,480                         |
| AGRICULTURE AND NATURAL RESOURCES | 50,737,224       | 35,561,995                | 41,717,616                      | 39,833,995                          |
| ECONOMIC DEVELOPMENT              | 40,722,752       | 42,962,588                | 43,467,243                      | 49,662,588                          |
| EDUCATION                         | 3,615,310,148    | 3,642,464,998             | 3,937,065,045                   | 3,881,604,145                       |
| HEALTH AND HUMAN SERVICES         | 1,733,837,296    | 1,751,584,256             | 1,829,362,678                   | 1,859,912,352                       |
| JUSTICE SYSTEM                    | 468,599,193      | 496,095,386               | 496,321,456                     | 498,496,701                         |
| TRANSPORTATION                    | -                | 135,000                   | 5,500,000                       | -                                   |
| JUDICIAL BRANCH                   | 165,011,822      | 168,686,747               | 179,388,424                     | 179,388,424                         |
| LEGISLATIVE BRANCH                | 33,682,514       | 34,029,786                | 37,026,548                      | 37,026,548                          |
| CAPITALS                          | 30,480,000       | -                         | -                               | -                                   |
| TOTAL GENERAL FUND APPROPRIATION  | 6,431,618,607    | 6,492,216,620             | 7,044,948,866                   | 7,000,937,233                       |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                           | FY2013<br>Actual  | FY2014<br>Budget Estimate | 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         | 4,067,924                 | 4,067,924                       | 4,067,924                           |
| Utilities                                             | 2,676,460         | 2,658,909                 | 2,658,909                       | 2,658,909                           |
| Terrace Hill Operations                               | 405,914           | 405,914                   | 405,914                         | 405,914                             |
| Distribution Account                                  | 3,277,946         | -                         | -                               | -                                   |
| Mercy Building Operations                             | 995,535           | -                         | -                               | -                                   |
| Volunteer Emergency Services Provider Death Benefit   | 100,000           | -                         | -                               | -                                   |
| Federal Cash Management                               | -                 | 356,587                   | 356,587                         | 356,587                             |
| Unemployment Compensation                             | 557,326           | 440,371                   | 440,371                         | 440,371                             |
| <b>Total Department of Administrative Services</b>    | <b>12,033,525</b> | <b>7,929,705</b>          | <b>7,929,705</b>                | <b>7,929,705</b>                    |
| <b>Auditor of State</b>                               |                   |                           |                                 |                                     |
| General Office                                        | 905,468           | 914,506                   | 1,047,256                       | 944,506                             |
| <b>Total Auditor of State</b>                         | <b>905,468</b>    | <b>914,506</b>            | <b>1,047,256</b>                | <b>944,506</b>                      |
| <b>Ethics &amp; Campaign Disclosure</b>               |                   |                           |                                 |                                     |
| General Office                                        | 490,000           | 490,335                   | 550,335                         | 550,335                             |
| <b>Total Ethics and Campaign Disclosure</b>           | <b>490,000</b>    | <b>490,335</b>            | <b>550,335</b>                  | <b>550,335</b>                      |
| <b>Chief Information Officer, Office of the</b>       |                   |                           |                                 |                                     |
| General Office                                        | -                 | -                         | 2,000,000                       | 1,500,000                           |
| Broadband Data Collection                             | -                 | -                         | -                               | 250,000                             |
| <b>Total Chief Information Officer, Office of the</b> | <b>-</b>          | <b>-</b>                  | <b>2,000,000</b>                | <b>1,750,000</b>                    |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                      | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|--------------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>Department of Commerce</b>                    |                  |                           |                                 |                                     |
| Alcoholic Beverages Operations                   | 1,220,391        | 1,220,391                 | 1,220,391                       | 1,220,391                           |
| Banking Division-Financial Literacy              | 100,000          | -                         | -                               | -                                   |
| Professional Licensing Division                  | 600,353          | 601,537                   | 601,537                         | 601,537                             |
| <b>Total Department of Commerce</b>              | <b>1,920,744</b> | <b>1,821,928</b>          | <b>1,821,928</b>                | <b>1,821,928</b>                    |
| <b>Executive Council</b>                         |                  |                           |                                 |                                     |
| Court Costs                                      | 301,633          | 59,772                    | 59,772                          | 59,772                              |
| Public Improvement                               |                  | 39,848                    | 39,848                          | 39,848                              |
| Drainage Assessment                              | 67,379           | 20,227                    | 20,227                          | 20,227                              |
| <b>Total Executive Council</b>                   | <b>369,012</b>   | <b>119,847</b>            | <b>119,847</b>                  | <b>119,847</b>                      |
| <b>Iowa Communciations Network</b>               |                  |                           |                                 |                                     |
| Regional Telecommunications Councils             | 992,913          | 992,913                   | -                               | -                                   |
| <b>Total Iowa Communciations Network</b>         | <b>992,913</b>   | <b>992,913</b>            | <b>-</b>                        | <b>-</b>                            |
| <b>Governor's Office</b>                         |                  |                           |                                 |                                     |
| Governor/Lt. Governor's Office                   | 2,194,914        | 2,196,455                 | 2,196,455                       | 2,196,455                           |
| Terrace Hill Quarters                            | 93,111           | 93,111                    | 93,111                          | 93,111                              |
| Interstate Extradition                           | -                | 3,032                     | 3,032                           | 3,032                               |
| <b>Total Governor's Office</b>                   | <b>2,288,025</b> | <b>2,292,598</b>          | <b>2,292,598</b>                | <b>2,292,598</b>                    |
| <b>Gov's Office of Drug Control Policy</b>       |                  |                           |                                 |                                     |
| Drug Policy Coordinator                          | 240,000          | 241,134                   | 241,134                         | 241,134                             |
| <b>Total Gov's Office of Drug Control Policy</b> | <b>240,000</b>   | <b>241,134</b>            | <b>241,134</b>                  | <b>241,134</b>                      |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                        | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|----------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>Department of Human Rights</b>                  |                   |                           |                                 |                                     |
| Human Rights Administration                        | 206,103           | 224,184                   | 224,184                         | 240,184                             |
| Individual Development Accounts                    | 100,000           | -                         | -                               | -                                   |
| Community Advocacy and Services                    | 1,028,077         | 1,028,077                 | 1,028,077                       | 1,086,077                           |
| Criminal & Juvenile Justice                        | 1,100,105         | 1,260,105                 | 1,100,105                       | 1,100,105                           |
| <b>Total Department of Human Rights</b>            | <b>2,434,285</b>  | <b>2,512,366</b>          | <b>2,352,366</b>                | <b>2,426,366</b>                    |
| <b>Department of Inspections and Appeals</b>       |                   |                           |                                 |                                     |
| Child Advocacy Board                               | 2,680,290         | 2,680,290                 | 2,680,290                       | 2,680,290                           |
| Employment Appeal Board                            | 42,215            | 42,215                    | 42,215                          | 42,215                              |
| Administration Division                            | 248,409           | 545,242                   | 545,242                         | 545,242                             |
| Administrative Hearings Division                   | 528,753           | 678,942                   | 678,942                         | 678,942                             |
| Investigations Division                            | 1,168,639         | 2,573,089                 | 2,573,089                       | 2,573,089                           |
| Health Facilities Division                         | 3,917,666         | 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                           |
| Indigent Defense                                   | 29,901,929        | 29,901,929                | 29,901,929                      | 29,901,929                          |
| Public Defender                                    | 25,862,182        | 25,882,243                | 25,882,243                      | 25,882,243                          |
| <b>Total Department of Inspections and Appeals</b> | <b>65,629,414</b> | <b>68,675,314</b>         | <b>68,675,314</b>               | <b>68,675,314</b>                   |
| <b>Department of Management</b>                    |                   |                           |                                 |                                     |
| Operations                                         | 2,393,998         | 2,550,220                 | 2,550,220                       | 2,550,220                           |
| Technology Reinvestmet Fund                        | -                 | -                         | 17,500,000                      | 17,500,000                          |
| Special Olympics                                   | 50,000            | 100,000                   | 100,000                         | 100,000                             |
| Appeals Board Claims                               | 6,872,577         | 3,000,000                 | 7,086,307                       | 3,000,000                           |
| <b>Total Department of Management</b>              | <b>9,316,575</b>  | <b>5,650,220</b>          | <b>27,236,527</b>               | <b>23,150,220</b>                   |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                    | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>Public Information Board</b>                |                  |                           |                                 |                                     |
| Operations                                     | -                | 350,000                   | 350,000                         | 350,000                             |
| <b>Total Public Information Office</b>         | -                | 350,000                   | 350,000                         | 350,000                             |
| <b>Department of Revenue</b>                   |                  |                           |                                 |                                     |
| Operations                                     | 17,659,484       | 17,880,839                | 17,880,839                      | 17,880,839                          |
| Tobacco Reporting Requirements                 | 18,416           | 18,416                    | 18,416                          | 18,416                              |
| Agricultural Land and Family Farm Tax Credits  | 39,100,000       | 39,100,000                | 39,100,000                      | 39,100,000                          |
| Printing Cigarette Stamps                      | 120,041          | 124,652                   | 562,500                         | 124,652                             |
| Homestead Tax Credit Aid                       | 106,983,518      | 138,000,000               | 139,000,000                     | 135,000,000                         |
| Elderly & Disabled Tax Credit                  | 23,757,432       | 27,200,000                | 28,700,000                      | 26,000,000                          |
| Military Service Tax Credit                    | 2,228,932        | 2,400,000                 | 2,400,000                       | 2,175,000                           |
| Business Property Tax Credit                   | -                | -                         | 50,000,000                      | 50,000,000                          |
| Commercial/Industrial Property Tax Replacement | -                | -                         | 78,700,000                      | 70,480,529                          |
| <b>Total Department of Revenue</b>             | 189,867,823      | 224,723,907               | 356,361,755                     | 340,779,436                         |
| <b>Secretary of State</b>                      |                  |                           |                                 |                                     |
| Operations                                     | 2,895,585        | 2,896,699                 | 3,036,699                       | 2,896,699                           |
| <b>Total Secretary of State</b>                | 2,895,585        | 2,896,699                 | 3,036,699                       | 2,896,699                           |
| <b>Treasurer of State</b>                      |                  |                           |                                 |                                     |
| General Office                                 | 854,289          | 1,084,392                 | 1,084,392                       | 1,084,392                           |
| Watershed Improvement Fund                     | 3,000,000        | -                         | -                               | -                                   |
| <b>Total Treasurer of State</b>                | 3,854,289        | 1,084,392                 | 1,084,392                       | 1,084,392                           |
| <b>TOTAL ADMINISTRATION AND REGULATION</b>     | 293,237,658      | 320,695,864               | 475,099,856                     | 455,012,480                         |



# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                                      | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>AGRICULTURE AND NATURAL RESOURCES</b>                         |                   |                           |                                 |                                     |
| <b>Department of Agriculture and Land Stewardship</b>            |                   |                           |                                 |                                     |
| Administration Division                                          | 17,081,328        | 17,605,492                | 18,311,113                      | 17,605,492                          |
| Milk Inspections                                                 | 189,196           | 189,196                   | 189,196                         | 189,196                             |
| Water Quality Initiative                                         | 10,000,000        | 2,400,000                 | 6,650,000                       | 4,400,000                           |
| Ag Drainage Wells                                                | 1,620,000         | -                         | 1,200,000                       | -                                   |
| Soil Conservation Division                                       | 7,000,000         | -                         | -                               | -                                   |
| Local Food and Farm                                              | 75,000            | 75,000                    | 75,000                          | 75,000                              |
| Farmers with Disabilities                                        | 130,000           | 130,000                   | 130,000                         | 130,000                             |
| Silos and Smokestacks                                            | -                 | -                         | -                               | 200,000                             |
| Agricultural Education                                           | 25,000            | 25,000                    | 25,000                          | 25,000                              |
| <b>Total Department of Agricultural and Land<br/>Stewardship</b> | <b>36,120,524</b> | <b>20,424,688</b>         | <b>26,580,309</b>               | <b>22,624,688</b>                   |
| <b>Loess Hills Development &amp; Conservation Authority</b>      |                   |                           |                                 |                                     |
| Loess Hills Cons Auth                                            | -                 | 75,000                    | 75,000                          | 75,000                              |
| <b>Total Loess Hills Dev &amp; Cons Authority</b>                | <b>-</b>          | <b>75,000</b>             | <b>75,000</b>                   | <b>75,000</b>                       |
| <b>Department of Natural Resources</b>                           |                   |                           |                                 |                                     |
| Operations                                                       | 12,516,700        | 12,862,307                | 12,862,307                      | 12,862,307                          |
| Floodplain Management Program                                    | 2,000,000         | 2,000,000                 | 2,000,000                       | 2,000,000                           |
| Air Quality                                                      | -                 | -                         | -                               | 2,072,000                           |
| Forestry Health Management                                       | 100,000           | 200,000                   | 200,000                         | 200,000                             |
| <b>Total Department of Natural Resources</b>                     | <b>14,616,700</b> | <b>15,062,307</b>         | <b>15,062,307</b>               | <b>17,134,307</b>                   |
| <b>TOTAL AGRICULTURE AND NATURAL RESOURCES</b>                   | <b>50,737,224</b> | <b>35,561,995</b>         | <b>41,717,616</b>               | <b>39,833,995</b>                   |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                 | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|---------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| Great Places                                | 150,000          | 150,000                   | 150,000                         | 150,000                             |
| Administration                              | 171,813          | 176,882                   | 376,882                         | 176,882                             |
| Historic Sites                              | 426,398          | 426,398                   | 426,398                         | 426,398                             |
| Records Center Rent                         | 227,243          | 227,243                   | 227,244                         | 227,243                             |
| Battle Flags                                | 60,000           | 94,000                    | 60,000                          | 94,000                              |
| County Endowment Funding - DCA Grants       | 416,702          | 416,702                   | 416,702                         | 416,702                             |
| <b>Total Department of Cultural Affairs</b> | <b>1,452,156</b> | <b>1,491,225</b>          | <b>1,657,226</b>                | <b>1,491,225</b>                    |

### Economic Development Authority

|                                                       |                   |                   |                   |                   |
|-------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Administration                                        | -                 | -                 | -                 | -                 |
| World Food Prize                                      | 750,000           | 800,000           | 1,000,000         | 1,000,000         |
| Economic Development                                  | 9,783,424         | 15,516,372        | 16,315,525        | 15,516,372        |
| ICVS - Promise                                        | 178,133           | 178,133           | 178,133           | 178,133           |
| Infrastructure Building proposed manufacturing center | 3,500,000         | -                 | -                 | -                 |
| Regional Hub National Network for Manufacturing       | 500,000           | -                 | -                 | -                 |
| Camp Sunnyside                                        | 250,000           | -                 | -                 | -                 |
| National Junior Olympics                              | 250,000           | -                 | -                 | -                 |
| ESOP                                                  | 500,000           | -                 | -                 | -                 |
| Council of Governments (COGs) Assistance              | -                 | 175,000           | -                 | 175,000           |
| Midwest Japanese Conference                           | -                 | -                 | -                 | 100,000           |
| Apprenticeships                                       | -                 | -                 | -                 | 1,000,000         |
| STEM Scholarships                                     | -                 | -                 | -                 | 2,000,000         |
| Tourism Marketing Adjusted Gross Receipts             | 810,306           | 1,164,000         | 810,306           | 1,164,000         |
| <b>Total Economic Development Authority</b>           | <b>16,521,863</b> | <b>17,833,505</b> | <b>18,303,964</b> | <b>21,133,505</b> |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                    | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| Workforce Developmet Field Offices             | 9,179,413         | 9,179,413                 | 9,179,413                       | 9,179,413                           |
| Offender Reentry Program                       | 284,464           | 284,464                   | 284,464                         | 284,464                             |
| Broadband - Digital Literacy                   | -                 | -                         | -                               | 1,400,000                           |
| Homebase Iowa                                  | -                 | -                         | -                               | 1,000,000                           |
| Homebase Iowa IWD Foundation                   | -                 | -                         | -                               | 1,000,000                           |
| Employee Misclassification                     | 451,458           | 451,458                   | 451,458                         | 451,458                             |
| <b>Total Iowa Workforce Development</b>        | <u>9,915,335</u>  | <u>9,915,335</u>          | <u>9,915,335</u>                | <u>13,315,335</u>                   |
| <b>Public Employment Relations Board</b>       |                   |                           |                                 |                                     |
| General Office                                 | 1,278,426         | 1,342,452                 | 1,413,927                       | 1,342,452                           |
| <b>Total Public Employment Relations Board</b> | <u>1,278,426</u>  | <u>1,342,452</u>          | <u>1,413,927</u>                | <u>1,342,452</u>                    |
| <b>TOTAL ECONOMIC DEVELOPMENT</b>              | <u>29,167,780</u> | <u>30,582,517</u>         | <u>31,290,452</u>               | <u>37,282,517</u>                   |
| <b>EDUCATION</b>                               |                   |                           |                                 |                                     |
| <b>Department of the Blind</b>                 |                   |                           |                                 |                                     |
| Operations                                     | 1,691,815         | 2,048,358                 | 2,048,358                       | 2,248,358                           |
| Newservice for the Blind                       | 50,000            | 50,000                    | 50,000                          | 50,000                              |
| <b>Total Department of the Blind</b>           | <u>1,741,815</u>  | <u>2,098,358</u>          | <u>2,098,358</u>                | <u>2,298,358</u>                    |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                          | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>College Aid Commission</b>                        |                   |                           |                                 |                                     |
| General Office                                       | 232,943           | 250,109                   | 250,109                         | 250,109                             |
| National Guard Loan Program                          | 4,800,233         | 5,100,233                 | 5,100,233                       | 5,100,233                           |
| Skilled Workforce Shortage Tuition Grant Program     | 5,000,000         | -                         | -                               | -                                   |
| Registered Nurse and Nurse Educator Loan Forgiveness | 80,852            | 80,852                    | 80,852                          | 80,852                              |
| Iowa Grants                                          | 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                           |
| Cosmetology/Barber Grants                            | 36,938            | 36,938                    | 36,938                          | 36,938                              |
| All Iowa Opportunity Foster Care                     | 554,057           | 554,057                   | 554,057                         | 554,057                             |
| Des Moines University Programs                       | 325,973           | 400,973                   | 400,973                         | 400,973                             |
| Forgivable Loans/Teachers                            | 392,452           | 392,452                   | 392,452                         | 392,452                             |
| Rural Iowa Primary Care Loan Repayment Program       | -                 | 1,600,000                 | 1,600,000                       | 1,600,000                           |
| Rural Nurse/PA Loan Program                          | -                 | 400,000                   | 400,000                         | 400,000                             |
| Teach Iowa Scholars                                  | -                 | -                         | -                               | 2,300,000                           |
| Tuition Grant Program - Not-for-Profit               | 45,513,448        | 47,013,448                | 47,513,448                      | 47,513,448                          |
| Voc. Tech Grants                                     | 2,250,185         | 2,250,185                 | 2,250,185                       | 2,250,185                           |
| Tuition Grant Program - For-Profit                   | 2,500,000         | 2,500,000                 | 2,500,000                       | 2,800,000                           |
| <b>Total College Aid Commission</b>                  | <b>64,719,112</b> | <b>63,611,278</b>         | <b>64,111,278</b>               | <b>66,711,278</b>                   |
| <b>Department of Education</b>                       |                   |                           |                                 |                                     |
| Community College Salaries                           | 500,000           | 500,000                   | 500,000                         | 500,000                             |
| Administration                                       | 5,913,812         | 6,304,047                 | 7,692,747                       | 6,304,047                           |
| Voc Ed Salaries & Support                            | 598,197           | 598,197                   | 598,197                         | 598,197                             |
| School Food Service                                  | 2,176,797         | 2,176,797                 | 2,176,797                       | 2,176,797                           |
| Textbook-Nonpublic                                   | 560,214           | 600,214                   | 600,214                         | 600,214                             |
| Voc Ed Secondary                                     | 2,630,134         | 2,630,134                 | 2,630,134                       | 2,630,134                           |
| Community Colleges                                   | 177,274,647       | 193,274,647               | 193,274,647                     | 193,274,647                         |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                               | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| Family Support and Parent Education       | 12,364,434       | 12,364,434                | 12,364,434                      | 12,364,434                          |
| Student Achievement/Teacher Quality       | 4,785,000        | 6,307,351                 | 6,800,000                       | 6,307,351                           |
| Model Core Curriculum                     | 2,000,000        | 1,000,000                 | 2,000,000                       | 1,000,000                           |
| Jobs For America's Grads (JAG)            | 540,000          | 670,000                   | 670,000                         | 670,000                             |
| State Library                             | 2,215,063        | 2,715,063                 | 2,715,063                       | 2,715,063                           |
| Enrich Iowa Libraries                     | 2,174,228        | 2,524,228                 | 2,524,228                       | 2,524,228                           |
| State Support for Special Ed Birth to 3   | 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                           |
| Midwest Higher Ed Consortium              | 100,000          | 100,000                   | 100,000                         | 100,000                             |
| Education Reform                          |                  | 6,840,000                 | 72,000,000                      | 57,100,000                          |
| Community Coll Workforce Training/Eco Dev | 8,000,000        | -                         | -                               | -                                   |
| Gap Tuition Assistance Fund               | 2,000,000        | -                         | -                               | -                                   |
| Iowa Reading Research Center              | 2,669,000        | 1,331,000                 | 2,000,000                       | 3,931,000                           |
| Early Head Start Projects                 | -                | 400,000                   | 400,000                         | 400,000                             |
| Successful Progression for Early Readers  | -                | 8,000,000                 | 18,200,000                      | 8,000,000                           |
| Competency Based Education                | -                | 425,000                   | 425,000                         | 425,000                             |
| State Aid Supplemental                    | 57,149,400       | -                         | -                               | -                                   |
| Iowa On-Line Initiative                   | -                | -                         | 1,500,000                       | -                                   |
| Bullying Prevention                       | -                | -                         | -                               | 25,000                              |
| Early Childhood-School Ready              | 5,386,113        | 5,386,113                 | 5,386,113                       | 5,386,113                           |
| Child Development                         | 10,728,891       | 12,606,196                | 12,606,198                      | 12,606,196                          |
| Sac and Fox Education                     | 100,000          | 100,000                   | 100,000                         | 100,000                             |
| School Foundation Aid                     | 2,652,633,798    | 2,716,949,847             | 2,887,468,326                   | 2,872,349,847                       |
| Transportation-NonPublic                  | 7,060,931        | 8,560,931                 | 8,560,931                       | 8,560,931                           |
| Vocational Rehabilitation                 | 4,963,168        | 5,146,200                 | 5,296,200                       | 5,296,200                           |
| Independent Living                        | 39,128           | 39,128                    | 39,128                          | 39,128                              |
| Entrepreneurs w/Disabilities              | 145,535          | 145,535                   | 145,535                         | 145,535                             |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                          | FY2013<br>Actual     | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|--------------------------------------|----------------------|---------------------------|---------------------------------|-------------------------------------|
| Independent Living Center Grant      | 40,294               | 40,294                    | 40,294                          | 40,294                              |
| Regional Telecommunications Coun     | -                    | -                         | 992,913                         | 992,913                             |
| IPTV                                 | 6,969,021            | 7,450,633                 | 8,188,846                       | 7,791,846                           |
| <b>Total Department of Education</b> | <b>2,978,868,082</b> | <b>3,012,336,266</b>      | <b>3,265,146,222</b>            | <b>3,222,105,392</b>                |

#### Board of Regents

|                                             |             |             |             |             |
|---------------------------------------------|-------------|-------------|-------------|-------------|
| SUI-General University                      | 216,414,572 | 222,041,351 | 230,923,005 | 230,923,005 |
| SUI Statewide Cancer Registry               | 149,051     | 149,051     | 153,821     | 149,051     |
| Iowa Birth Defects Registry                 | 38,288      | 38,288      | 39,513      | 38,288      |
| SUI - Iowa Nonprofit Resource Center        | 162,539     | 162,539     | 167,740     | 162,539     |
| Oakdale Campus                              | 2,186,558   | 2,186,558   | 2,256,528   | 2,186,558   |
| University Hygienic Lab                     | 3,536,716   | 4,402,615   | 4,543,499   | 4,402,615   |
| Family Practice Program                     | 1,788,265   | 1,788,265   | 1,845,489   | 1,788,265   |
| SCHS Hemophilia, Cancer                     | 659,456     | 659,456     | 680,559     | 659,456     |
| SUI - Iowa Flood Center                     | 1,500,000   | 1,500,000   | 1,548,000   | 1,500,000   |
| SUI - Substance Abuse Consortium            | 55,529      | 55,529      | 57,306      | 55,529      |
| SUI - Accelerating Iowa's Knowledge Economy | -           | -           | 3,000,000   | -           |
| SUI - Belin-Blank Academy                   | -           | -           | 500,000     | -           |
| Primary Health Care                         | 648,930     | 648,930     | 669,696     | 648,930     |
| Iowa Online Advance Academy                 | 481,849     | 481,849     | 497,268     | 481,849     |
| ISU-General University                      | 169,577,342 | 173,986,353 | 180,945,807 | 180,945,807 |
| ISU-Veterinary Diagnostic Laboratory        | 3,237,636   | 3,762,636   | 4,000,000   | 3,762,636   |
| ISU Ag Experiment Station                   | 28,111,877  | 28,111,877  | 30,923,457  | 30,611,877  |
| ISU Cooperative Extension                   | 17,936,722  | 18,266,722  | 19,180,257  | 18,266,722  |
| ISU Leading the BioEconomy                  | 7,500,000   | -           | -           | -           |
| ISU Leopold Center                          | 397,417     | 397,417     | 410,134     | 397,417     |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                    | FY2013<br>Actual     | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------|----------------------|---------------------------|---------------------------------|-------------------------------------|
| ISU Vet Surgical Off Site - FY 13 Supplemental | 1,000,000            | -                         | -                               | -                                   |
| ISU Iowa Nutrient Research Center              | -                    | 1,500,000                 | 1,548,000                       | 1,500,000                           |
| UNI-General University                         | 81,113,859           | 83,222,819                | 96,951,732                      | 90,951,732                          |
| UNI-Science, Technology, Engineering, Math     | 4,700,000            | 5,200,000                 | 5,200,000                       | 5,200,000                           |
| UNI-Real Estate Education Program              | 125,302              | 125,302                   | 129,312                         | 125,302                             |
| UNI-FY 13 Supplemental                         | 10,000,000           | -                         | -                               | -                                   |
| Recycling & Reuse Center                       | 175,256              | 175,256                   | 180,864                         | 175,256                             |
| Iowa School for the Deaf                       | 8,853,563            | 9,030,634                 | 9,391,859                       | 9,030,634                           |
| Licensed Classrooms                            | 82,049               | 82,049                    | 85,331                          | 82,049                              |
| SUI Economic Development                       | 209,279              | -                         | -                               | -                                   |
| Regents Board Office                           | 1,065,005            | 1,094,714                 | 1,129,745                       | 1,094,714                           |
| IBS Iowa Braille and Sight Saving School       | 3,691,310            | 3,765,136                 | 3,915,741                       | 3,765,136                           |
| Tri State Graduate Program                     | 66,601               | 66,601                    | 278,550                         | 66,601                              |
| Tuition and Transportation                     | 11,763               | 11,763                    | 12,234                          | 11,763                              |
| Public Radio Operations                        | 391,568              | 391,568                   | 404,098                         | 391,568                             |
| Southwest Iowa Resource Center                 | 87,471               | 182,734                   | 209,381                         | 182,734                             |
| Quad Cities Graduate Center                    | 129,776              | 34,513                    | 5,000                           | 34,513                              |
| Biocatalysis                                   | 723,727              | 723,727                   | 746,886                         | 723,727                             |
| UNI-Applied Sciences Program                   | -                    | -                         | 1,500,000                       | -                                   |
| UNI-Entrepreneur Outreach Program              | -                    | -                         | 1,500,000                       | -                                   |
| ISU Economic Development                       | 2,424,302            | -                         | -                               | -                                   |
| UNI Economic Development                       | 574,716              | -                         | -                               | -                                   |
| Livestock Disease Research                     | 172,845              | 172,844                   | 178,375                         | 172,844                             |
| <b>Total Board of Regents</b>                  | <b>569,981,139</b>   | <b>564,419,096</b>        | <b>605,709,187</b>              | <b>590,489,117</b>                  |
| <b>TOTAL EDUCATION</b>                         | <b>3,615,310,148</b> | <b>3,642,464,998</b>      | <b>3,937,065,045</b>            | <b>3,881,604,145</b>                |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                  | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|----------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>HEALTH &amp; HUMAN SERVICES</b>           |                   |                           |                                 |                                     |
| <b>Department on Aging</b>                   |                   |                           |                                 |                                     |
| Operations                                   | 10,342,086        | 10,606,066                | 10,606,066                      | 10,931,066                          |
| Office of Long-Term Care Resident's Advocate | -                 | 1,021,707                 | 929,315                         | 929,315                             |
| <b>Total Department on Aging</b>             | <u>10,342,086</u> | <u>11,627,773</u>         | <u>11,535,381</u>               | <u>11,860,381</u>                   |
| <b>Department of Public Health</b>           |                   |                           |                                 |                                     |
| Addictive Disorders                          | 23,863,690        | 27,163,690                | 26,588,690                      | 27,088,690                          |
| Healthy Children and Families                | 2,603,559         | 3,653,559                 | 3,628,559                       | 3,628,559                           |
| Chronic Conditions                           | 3,905,429         | 5,080,692                 | 4,430,692                       | 5,040,692                           |
| Community Capacity                           | 4,869,980         | 8,562,617                 | 6,956,717                       | 9,562,617                           |
| Healthy Aging                                | 7,297,142         | 7,297,142                 | 7,297,142                       | 7,297,142                           |
| Environmental Hazards                        | 803,870           | 803,870                   | 803,870                         | 803,870                             |
| Infectious Diseases                          | 1,335,155         | 1,335,155                 | 1,335,155                       | 1,335,155                           |
| Public Protection                            | 2,779,127         | 3,278,771                 | 3,297,127                       | 3,297,127                           |
| Resource Management                          | 804,054           | 855,072                   | 855,072                         | 920,072                             |
| Youth Suicide Prevention                     | 50,000            | -                         | -                               | -                                   |
| Birth Defects Registry                       | 213,842           | 232,500                   | 232,500                         | 232,500                             |
| <b>Total Department of Public Health</b>     | <u>48,525,848</u> | <u>58,263,068</u>         | <u>55,425,524</u>               | <u>59,206,424</u>                   |
| <b>Department of Human Services</b>          |                   |                           |                                 |                                     |
| General Administration                       | 16,100,684        | 16,329,602                | 16,376,555                      | 16,079,602                          |
| Commission of Inquiry                        | 1,394             | 1,394                     | 1,394                           | 1,394                               |
| Non-Res Transfer of Mentally Ill             | 67                | 67                        | 67                              | 67                                  |
| Non-Res. Commitment                          | 142,802           | 142,802                   | 142,802                         | 142,802                             |



# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                               | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| Field Operations                          | 61,636,313       | 66,670,976                | 68,457,024                      | 66,670,976                          |
| Child Support Recoveries                  | 13,149,541       | 14,215,081                | 14,911,230                      | 14,911,230                          |
| Toledo Juvenile Home                      | 8,297,765        | 8,867,121                 | 8,916,081                       | 5,899,065                           |
| Eldora                                    | 10,680,143       | 11,268,202                | 11,500,098                      | 11,500,098                          |
| Sexual Predator Civil Commit.             | 8,899,686        | 9,425,568                 | 9,923,563                       | 9,923,563                           |
| Cherokee                                  | 5,535,738        | 5,964,737                 | 6,031,934                       | 6,031,934                           |
| Clarinda                                  | 6,442,688        | 6,757,689                 | 6,787,309                       | 6,787,309                           |
| Independence                              | 9,738,520        | 10,334,082                | 10,470,334                      | 10,484,386                          |
| Mt. Pleasant                              | 885,459          | 1,374,061                 | 1,417,796                       | 1,417,796                           |
| Glenwood                                  | 18,866,116       | 20,349,122                | 21,088,074                      | 21,695,266                          |
| Woodward                                  | 13,033,115       | 14,286,191                | 14,760,906                      | 14,855,693                          |
| PMIC Construction Grant Supplemental FY13 | 1,000,000        | -                         | -                               | -                                   |
| Autism Grant Supplemental FY13            | 800,000          | -                         | -                               | -                                   |
| Food Bank Assoc Supplemental FY13         | 1,000,000        | -                         | -                               | -                                   |
| Family Investment Program                 | 48,397,214       | 48,503,875                | 48,503,875                      | 48,503,875                          |
| State Supplementary Assistance            | 15,450,747       | 16,516,858                | 15,127,343                      | 14,121,154                          |
| Medical Assistance                        | 975,993,421      | 1,144,208,805             | 965,176,853                     | 962,091,053                         |
| State Children's Health Insurance         | 36,806,102       | 36,817,261                | 45,881,995                      | 45,877,998                          |
| Medical Contracts                         | 5,791,994        | 12,320,048                | 21,790,930                      | 16,323,366                          |
| Mental Health Growth                      | 74,697,893       | -                         | -                               | -                                   |
| MH/MR/DD/BI Community Services            | 14,211,100       | -                         | -                               | -                                   |
| Family Support Subsidy                    | 1,096,784        | 1,093,288                 | 1,079,739                       | 1,079,739                           |
| Conners Training                          | 33,622           | 33,632                    | 33,632                          | 33,632                              |
| Mental Health Redesign                    | 40,000,000       | -                         | 266,459,813                     | 279,826,402                         |
| Volunteers                                | 84,660           | 84,686                    | 84,686                          | 84,686                              |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                  | FY2013<br>Actual            | FY2014<br>Budget Estimate   | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|----------------------------------------------|-----------------------------|-----------------------------|---------------------------------|-------------------------------------|
| Child Care Services                          | 62,264,342                  | 62,735,563                  | 61,571,218                      | 57,925,206                          |
| MI/MR/DD State Cases                         | 11,150,820                  | -                           | -                               | -                                   |
| Adoption Subsidy                             | 37,743,429                  | 40,729,282                  | 42,855,854                      | 42,580,749                          |
| Child and Family Services                    | 81,231,561                  | 91,329,427                  | 91,537,151                      | 91,762,511                          |
| MH Property Tax Replacement Program          | 81,199,911                  | -                           | -                               | -                                   |
| Child Abuse Prevention                       | 213,842                     | 232,570                     | 232,570                         | 232,570                             |
| MHDS Equalization                            | -                           | 29,820,478                  | -                               | 29,820,478                          |
| <b>Total Department of Human Services</b>    | <u>1,662,577,473</u>        | <u>1,670,412,468</u>        | <u>1,751,120,826</u>            | <u>1,776,664,600</u>                |
| <b>Department of Veteran's Affairs</b>       |                             |                             |                                 |                                     |
| Veteran's Affairs Commission                 | 1,025,819                   | 1,095,951                   | 1,095,951                       | 1,095,951                           |
| Educational Assistance-Veterans Children     | 12,416                      | -                           | -                               | -                                   |
| Veterans Homeownership Program               | 1,600,000                   | 1,600,000                   | 1,600,000                       | 2,500,000                           |
| Veterans County Grants                       | 990,000                     | 990,000                     | 990,000                         | 990,000                             |
| Remodeling/Upgrades at Camp Dodge            | 137,940                     |                             |                                 |                                     |
| American Legion Post Grant                   | 600,000                     |                             |                                 |                                     |
| Iowa Veterans Home                           | 8,025,714                   | 7,594,996                   | 7,594,996                       | 7,594,996                           |
| <b>Total Department of Veteran's Affairs</b> | <u>12,391,889</u>           | <u>11,280,947</u>           | <u>11,280,947</u>               | <u>12,180,947</u>                   |
| <b>TOTAL HUMAN SERVICES</b>                  | <u><u>1,733,837,296</u></u> | <u><u>1,751,584,256</u></u> | <u><u>1,829,362,678</u></u>     | <u><u>1,859,912,352</u></u>         |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                               | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>JUSTICE SYSTEM</b>                     |                   |                           |                                 |                                     |
| <b>Attorney General</b>                   |                   |                           |                                 |                                     |
| General Office                            | 7,792,930         | 7,989,905                 | 8,164,905                       | 8,164,905                           |
| Victim Assistance Grants                  | 2,876,400         | 6,734,400                 | 6,734,400                       | 6,734,400                           |
| Legal Services Poverty Grants             | 1,814,831         | 2,180,562                 | 2,400,000                       | 2,400,000                           |
| <b>Total Attorney General</b>             | <b>12,484,161</b> | <b>16,904,867</b>         | <b>17,299,305</b>               | <b>17,299,305</b>                   |
| <b>Iowa Civil Rights Commission</b>       |                   |                           |                                 |                                     |
| Operations                                | 1,297,069         | 1,299,247                 | 1,169,540                       | 1,169,540                           |
| <b>Total Iowa Civil Rights Commission</b> | <b>1,297,069</b>  | <b>1,299,247</b>          | <b>1,169,540</b>                | <b>1,169,540</b>                    |
| <b>Department of Corrections</b>          |                   |                           |                                 |                                     |
| CBC District 1                            | 12,958,763        | 14,099,085                | 14,329,085                      | 14,653,677                          |
| CBC District 2                            | 10,870,424        | 10,870,425                | 10,962,969                      | 11,098,361                          |
| CBC District 3                            | 6,238,455         | 7,105,865                 | 7,105,865                       | 7,241,257                           |
| CBC District 4                            | 5,495,309         | 5,495,309                 | 5,540,309                       | 5,608,005                           |
| CBC District 5                            | 19,375,428        | 19,375,428                | 19,614,428                      | 19,817,516                          |
| CBC District 6                            | 14,095,408        | 14,638,537                | 14,638,537                      | 14,833,623                          |
| CBC District 7                            | 6,895,634         | 7,609,781                 | 7,609,781                       | 7,745,173                           |
| CBC District 8                            | 7,518,935         | 8,206,613                 | 8,065,498                       | 8,133,194                           |
| Central Office                            | 5,081,582         | 5,093,810                 | 5,093,810                       | 5,270,010                           |
| Corrections Offender Network              | 424,364           | 2,000,000                 | 2,000,000                       | 2,000,000                           |
| County Confinement                        | 1,075,092         | 1,075,092                 | 1,075,092                       | 1,075,092                           |
| Federal Prisoners/Contractual             | 484,411           | 484,411                   | 484,411                         | 484,411                             |
| Corrections Education                     | 2,358,109         | 2,608,109                 | 2,608,109                       | 2,608,109                           |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                               | FY2013<br>Actual   | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-------------------------------------------|--------------------|---------------------------|---------------------------------|-------------------------------------|
| Hepatitis Treatment and Education         | 167,881            | 167,881                   | -                               | -                                   |
| DOC Substance Abuse/Mental Health         | 22,319             | 22,319                    | 22,319                          | 22,319                              |
| State Cases                               | -                  | 59,733                    | 59,733                          | 59,733                              |
| DOC Department Wide Duties                | -                  | 2,571,309                 | -                               | -                                   |
| Ft. Madison                               | 42,686,899         | 43,135,932                | 42,655,684                      | 42,655,684                          |
| Anamosa                                   | 32,920,521         | 32,943,488                | 33,344,253                      | 33,344,253                          |
| Oakdale                                   | 57,950,613         | 58,607,768                | 59,132,786                      | 59,132,786                          |
| Newton                                    | 27,127,290         | 27,146,108                | 27,464,108                      | 27,464,108                          |
| Mt. Pleasant                              | 26,751,707         | 24,832,135                | 24,982,135                      | 24,982,135                          |
| Rockwell City                             | 9,671,148          | 9,678,353                 | 9,728,353                       | 9,728,353                           |
| Clarinda                                  | 25,241,616         | 25,259,319                | 25,717,430                      | 25,717,430                          |
| Mitchellville                             | 16,341,725         | 21,617,466                | 21,937,970                      | 21,937,970                          |
| Ft Dodge                                  | 29,865,232         | 29,883,648                | 29,989,648                      | 29,989,648                          |
| <b>Total Department of Corrections</b>    | <b>361,618,865</b> | <b>374,587,924</b>        | <b>374,162,313</b>              | <b>375,602,847</b>                  |
| <b>Law Enforcement Academy</b>            |                    |                           |                                 |                                     |
| Operations                                | 968,698            | 1,003,214                 | 1,003,214                       | 1,003,214                           |
| <b>Total Law Enforcement Academy</b>      | <b>968,698</b>     | <b>1,003,214</b>          | <b>1,003,214</b>                | <b>1,003,214</b>                    |
| <b>Board of Parole</b>                    |                    |                           |                                 |                                     |
| Parole Board                              | 1,203,835          | 1,204,583                 | 1,204,583                       | 1,204,583                           |
| <b>Total Board of Parole</b>              | <b>1,203,835</b>   | <b>1,204,583</b>          | <b>1,204,583</b>                | <b>1,204,583</b>                    |
| <b>Department of Public Defense</b>       |                    |                           |                                 |                                     |
| Military Division                         | 5,527,042          | 6,554,478                 | 6,554,478                       | 6,554,478                           |
| Compensation & Expense                    | 435,135            | 344,644                   | 344,644                         | 344,644                             |
| <b>Total Department of Public Defense</b> | <b>5,962,177</b>   | <b>6,899,122</b>          | <b>6,899,122</b>                | <b>6,899,122</b>                    |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                         | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-----------------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>Department of Homeland Security</b>              |                  |                           |                                 |                                     |
| Emergency Management Division                       | 1,836,877        | 2,229,623                 | 2,616,573                       | 2,629,623                           |
| <b>Total Department of Public Defense</b>           | 1,836,877        | 2,229,623                 | 2,616,573                       | 2,629,623                           |
| <br><b>Department of Public Safety</b>              |                  |                           |                                 |                                     |
| Administration                                      | 4,007,075        | 4,154,349                 | 4,183,349                       | 4,154,349                           |
| DPS Equipment                                       | 1,000,000        | -                         | -                               | -                                   |
| Public Safety Department Wide Duties                |                  | 1,700,000                 |                                 | 1,700,000                           |
| Investigations - DCI                                | 12,533,931       | 12,933,414                | 13,158,414                      | 13,400,414                          |
| DCI Crime Lab Equipment                             | 302,345          | 302,345                   | 302,345                         | 302,345                             |
| Undercover Funds                                    | 109,042          | 109,042                   | 109,042                         | 109,042                             |
| Narcotics Enforcement                               | 6,429,884        | 6,755,855                 | 6,919,855                       | 6,755,855                           |
| Fire Marshall                                       | 4,298,707        | 4,470,556                 | 4,590,556                       | 4,470,556                           |
| Highway Patrol                                      | 53,493,490       | 55,536,208                | 56,698,208                      | 55,536,208                          |
| DPS/SPOC/Sick Leave Payout                          | 279,517          | 279,517                   | 279,517                         | 279,517                             |
| Firefighter Training                                | 725,520          | 725,520                   | 725,520                         | 825,520                             |
| POR Unfunded Liabilities Until 85 percent           | -                | 5,000,000                 | 5,000,000                       | 5,000,000                           |
| Statewide Interoperable Communications System Board | 48,000           | -                         | -                               | 154,661                             |
| <b>Total Department of Public Safety</b>            | 83,227,511       | 91,966,806                | 91,966,806                      | 92,688,467                          |
| <br><b>TOTAL JUSTICE SYSTEMS</b>                    | 468,599,193      | 496,095,386               | 496,321,456                     | 498,496,701                         |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                               | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>TRANSPORTATION</b>                     |                  |                           |                                 |                                     |
| <b>Department of Transportation</b>       |                  |                           |                                 |                                     |
| Freight Transportation System             | -                | -                         | 5,500,000                       | -                                   |
| Street Construction Fund                  | -                | 135,000                   | -                               | -                                   |
| <b>Total Department of Transportation</b> | -                | 135,000                   | 5,500,000                       | -                                   |
| <b>TOTAL TRANSPORTATION</b>               | -                | 135,000                   | 5,500,000                       | -                                   |
| <b>JUDICIAL BRANCH</b>                    |                  |                           |                                 |                                     |
| <b>Judicial Branch</b>                    |                  |                           |                                 |                                     |
| General                                   | 158,911,822      | 165,586,747               | 176,288,424                     | 176,288,424                         |
| Electronic Document Management System     | 3,000,000        | -                         | -                               | -                                   |
| Jury & Witness Fee Replacement            | 3,100,000        | 3,100,000                 | 3,100,000                       | 3,100,000                           |
| <b>Total Judicial Branch</b>              | 165,011,822      | 168,686,747               | 179,388,424                     | 179,388,424                         |
| <b>TOTAL JUDICIAL BRANCH</b>              | 165,011,822      | 168,686,747               | 179,388,424                     | 179,388,424                         |
| <b>LEGISLATIVE BRANCH</b>                 |                  |                           |                                 |                                     |
| <b>Legislative Branch</b>                 |                  |                           |                                 |                                     |
| House                                     | 11,113,312       | 10,885,166                | 10,885,166                      | 10,885,166                          |
| Senate                                    | 7,885,068        | 7,731,977                 | 7,731,977                       | 7,731,977                           |

# State of Iowa

## General Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                     | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|---------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| Joint Expenses                  | 1,176,878         | 924,550                   | 3,924,550                       | 3,924,550                           |
| Citizens Aide                   | 1,605,089         | 1,545,151                 | 1,545,151                       | 1,545,151                           |
| International Relations Account | 6,762             | 3,238                     | -                               | -                                   |
| Legislative Service Agency      | 11,895,405        | 12,939,704                | 12,939,704                      | 12,939,704                          |
| <b>Total Legislative Branch</b> | <b>33,682,514</b> | <b>34,029,786</b>         | <b>37,026,548</b>               | <b>37,026,548</b>                   |
| <b>TOTAL LEGISLATIVE BRANCH</b> | <b>33,682,514</b> | <b>34,029,786</b>         | <b>37,026,548</b>               | <b>37,026,548</b>                   |

## GENERAL FUND CAPITALS

### General Fund Capitals

|                                                      |                   |          |          |          |
|------------------------------------------------------|-------------------|----------|----------|----------|
| Corrections Mitchellville                            | 11,200,000        | -        | -        | -        |
| State Fair Authority Cultural Center                 | 250,000           | -        | -        | -        |
| State Fair Authority Plaza Construction              | 1,000,000         | -        | -        | -        |
| Administrative Services Capitol Lightning Protection | 330,000           | -        | -        | -        |
| Administrative Services Major Maintenance            | 2,700,000         | -        | -        | -        |
| ISU Research Park FY13 Supplemental                  | 12,000,000        | -        | -        | -        |
| SUI Hygienic Lab FY13 Supplemental                   | 1,000,000         | -        | -        | -        |
| Regents Fire Safety/Deferred Maint FY13 Supplemental | 2,000,000         | -        | -        | -        |
| <b>Total General Fund Capitals</b>                   | <b>30,480,000</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| <b>TOTAL GENERAL FUND CAPITALS</b>                   | <b>30,480,000</b> | <b>-</b> | <b>-</b> | <b>-</b> |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                            | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|--------------------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>0006-Iowa Skilled Worker and Job Creation Fund</b>  |                  |                           |                                 |                                     |
| College Student Aid Commission                         |                  |                           |                                 |                                     |
| Skilled Workforce Shortage Tuition Grant               | -                | 5,000,000                 | 5,000,000                       | 5,000,000                           |
| Total College Student Aid Commission                   | -                | 5,000,000                 | 5,000,000                       | 5,000,000                           |
| Economic Development Authority                         |                  |                           |                                 |                                     |
| High Quality Jobs                                      | -                | 16,900,000                | 16,900,000                      | 16,900,000                          |
| Total Economic Development Authority                   | -                | 16,900,000                | 16,900,000                      | 16,900,000                          |
| Department of Education                                |                  |                           |                                 |                                     |
| Adult Literacy for the Workforce                       | -                | 5,500,000                 | 5,500,000                       | 5,500,000                           |
| Gap Tuition Assistance Fund                            | -                | 2,000,000                 | 2,000,000                       | 2,000,000                           |
| PACE and Regional Sectors                              | -                | 5,000,000                 | 5,000,000                       | 5,000,000                           |
| Workbased Learning Intermediary Network                | -                | 1,500,000                 | 1,500,000                       | 1,500,000                           |
| Workforce Training and Economic Development Funds      | -                | 15,300,000                | 15,300,000                      | 15,100,000                          |
| Workforce Preparation Outcome Reporting System         | -                | -                         | -                               | 200,000                             |
| Total Department of Education                          | -                | 29,300,000                | 29,300,000                      | 29,300,000                          |
| Iowa Workforce Development                             |                  |                           |                                 |                                     |
| AMOS A Mid-Iowa Organizing Strategy                    | -                | 100,000                   | -                               | 100,000                             |
| Total Iowa Workforce Development                       | -                | 100,000                   | -                               | 100,000                             |
| Board of Regents                                       |                  |                           |                                 |                                     |
| ISU Economic Development                               | -                | 2,424,302                 | 3,278,880                       | 2,424,302                           |
| Regents Innovation Fund                                | -                | 3,000,000                 | 3,096,000                       | 3,000,000                           |
| SUI Economic Development                               | -                | 209,279                   | 215,976                         | 209,279                             |
| SUI Entrepreneurship and Economic Growth               | -                | 2,000,000                 | 2,064,000                       | 2,000,000                           |
| UNI Economic Development                               | -                | 1,066,419                 | 1,100,544                       | 1,066,419                           |
| Total Board of Regents                                 | -                | 8,700,000                 | 9,755,400                       | 8,700,000                           |
| Department of Education - Capitals                     |                  |                           |                                 |                                     |
| ACE Infrastructure                                     | -                | 6,000,000                 | 6,000,000                       | 6,000,000                           |
| Total Department of Education - Capitals               | -                | 6,000,000                 | 6,000,000                       | 6,000,000                           |
| <b>Total Iowa Skilled Worker and Job Creation Fund</b> | <b>-</b>         | <b>66,000,000</b>         | <b>66,955,400</b>               | <b>66,000,000</b>                   |



# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                   | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-----------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>0017-Rebuild Iowa Infrastructure Fund</b>  |                  |                           |                                 |                                     |
| Department of Cultural Affairs                |                  |                           |                                 |                                     |
| Great Places                                  | 1,000,000        | 1,000,000                 | 1,000,000                       | 1,000,000                           |
| 25th Anniversary Museum Renovation            | 1,450,000        | 1,000,000                 | -                               | -                                   |
| Total Department of Cultural Affairs          | 2,450,000        | 2,000,000                 | 1,000,000                       | 1,000,000                           |
| Economic Development Authority                |                  |                           |                                 |                                     |
| Community Attraction & Tourism                | 5,000,000        | 7,000,000                 | 5,000,000                       | 5,000,000                           |
| Regional Sport Authorities                    | 500,000          | 500,000                   | 500,000                         | 500,000                             |
| Fort Des Moines Museum Renovation and Repair  | 100,000          | -                         | -                               | -                                   |
| High Quality Jobs Program                     | 15,000,000       | -                         | -                               | -                                   |
| World Food Prize Borlaug/Ruan Scholar Program | 100,000          | 100,000                   | -                               | -                                   |
| Camp Sunnyside Cabins                         | 125,000          | -                         | -                               | -                                   |
| Total Economic Development Authority          | 20,825,000       | 7,600,000                 | 5,500,000                       | 5,500,000                           |
| Iowa Finance Authority                        |                  |                           |                                 |                                     |
| State Housing Trust Fund                      | 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                           |
| Department of Management                      |                  |                           |                                 |                                     |
| Technology Reinvestment Fund                  | -                | 14,310,000                | -                               | -                                   |
| Environmental First Fund                      | 35,000,000       | 42,000,000                | 42,000,000                      | 42,000,000                          |
| Total Department of Management                | 35,000,000       | 56,310,000                | 42,000,000                      | 42,000,000                          |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                  | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|----------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| Department of Agriculture                    |                  |                           |                                 |                                     |
| Agriculture Drainage Wells                   | 1,000,000        | -                         | -                               | -                                   |
| Total Department of Agriculture              | 1,000,000        | -                         | -                               | -                                   |
| Department of Natural Resources              |                  |                           |                                 |                                     |
| Water Trails and Low Head Dam Programs       | -                | 1,000,000                 | 1,000,000                       | -                                   |
| Total Department of Natural Resources        | -                | 1,000,000                 | 1,000,000                       | -                                   |
| Board of Regents                             |                  |                           |                                 |                                     |
| Tuition Replacement                          | 25,130,412       | 27,867,775                | 29,735,423                      | 29,735,423                          |
| Total Board of Regents                       | 25,130,412       | 27,867,775                | 29,735,423                      | 29,735,423                          |
| Department of Human Services                 |                  |                           |                                 |                                     |
| Broadlawns Outpatient Mental Health Facility | -                | -                         | -                               | 1,500,000                           |
| Total Department of Human Services           | -                | -                         | -                               | 1,500,000                           |
| Department of Transportation                 |                  |                           |                                 |                                     |
| Public Transit Assistance                    | 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                           |
| General Aviation Airports                    | 750,000          | 750,000                   | 750,000                         | 750,000                             |
| Recreational Trails                          | 3,000,000        | 3,000,000                 | 2,500,000                       | 2,500,000                           |
| Rail Assistance Program                      | 1,500,000        | -                         | 2,000,000                       | 2,000,000                           |
| Total Department of Transportation           | 8,250,000        | 6,750,000                 | 8,250,000                       | 8,250,000                           |
| Treasurer of State                           |                  |                           |                                 |                                     |
| County Fair Improvements                     | 1,060,000        | 1,060,000                 | 1,060,000                       | 1,060,000                           |
| Watershed Improvement Fund                   | 1,000,000        | -                         | -                               | -                                   |
| Total Treasurer of State                     | 2,060,000        | 1,060,000                 | 1,060,000                       | 1,060,000                           |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                          | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| Department of Veterans Affairs                       |                  |                           |                                 |                                     |
| Capital Improvements                                 | -                | 250,000                   | -                               | -                                   |
| Total Department of Veterans Affairs                 | -                | 250,000                   | -                               | -                                   |
| Department of Corrections-Capitals                   |                  |                           |                                 |                                     |
| DOC Project Manager                                  | 1,000,000        | 200,000                   | -                               | -                                   |
| Mitchellville                                        | 14,170,062       | 15,569,040                | -                               | -                                   |
| Fort Madison                                         | 16,269,124       | 3,000,000                 | -                               | -                                   |
| DOC-Newton Hot Water Loop Repair                     | 425,000          | -                         | -                               | -                                   |
| ASP Boiler                                           | -                | -                         | 1,250,000                       | -                                   |
| Total Department of Corrections-Capitals             | 31,864,186       | 18,769,040                | 1,250,000                       | -                                   |
| Department of Cultural Affairs-Capitals              |                  |                           |                                 |                                     |
| 25th Anniversary Museum Renovation                   | -                | -                         | 25,000,000                      | 3,800,000                           |
| Total Department of Cultural Affairs-Capitals        | -                | -                         | 25,000,000                      | 3,800,000                           |
| State Fair Authority Capitals                        |                  |                           |                                 |                                     |
| Cultural Center Renovation and Improvements          | 250,000          | -                         | -                               | -                                   |
| Youth Inn Renovation and Improvements                | -                | -                         | -                               | 1,500,000                           |
| Total State Fair Authority Capitals                  | 250,000          | -                         | -                               | 1,500,000                           |
| Department of Administrative Services-Capitals       |                  |                           |                                 |                                     |
| DHS - Toledo RIIF                                    | 500,000          | -                         | -                               | -                                   |
| CHIP Contingency Major Maintenance                   | -                | 11,310,648                | -                               | -                                   |
| Routine Maintenance                                  | -                | -                         | -                               | 2,000,000                           |
| Statewide Major Maintenance                          | 10,250,000       | 3,800,000                 | 14,000,000                      | 21,000,000                          |
| Total Department of Administrative Services-Capitals | 10,750,000       | 15,110,648                | 14,000,000                      | 23,000,000                          |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                    | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| Department of Human Services-Capitals          |                  |                           |                                 |                                     |
| Health/Safety/Loss                             | -                | -                         | 4,606,024                       | -                                   |
| Maintenance                                    | -                | -                         | 396,666                         | -                                   |
| ADA Capital                                    | -                | -                         | 596,500                         | -                                   |
| Major Projects                                 | -                | -                         | 4,153,251                       | -                                   |
| Nursing Facility Financial Assistance          | 250,000          | -                         | -                               | -                                   |
| Total Department of Human Services-Capitals    | 250,000          | -                         | 9,752,441                       | -                                   |
| Department of Natural Resources-Capitals       |                  |                           |                                 |                                     |
| DNR Lakes Restoration and Water Quality        | 6,000,000        | 8,600,000                 | 8,600,000                       | 8,600,000                           |
| Lake Delhi Improvements                        | 2,500,000        | 2,500,000                 | -                               | -                                   |
| State Parks Infrastructure Renovations         | 5,000,000        | 5,000,000                 | 5,000,000                       | 5,000,000                           |
| Good Earth Park (Blood Run)                    | -                | -                         | -                               | 2,000,000                           |
| Iowa Park Foundation                           | -                | -                         | -                               | 2,000,000                           |
| Water Trails and Low Head Dam                  | 1,000,000        | -                         | -                               | 1,000,000                           |
| Total Department of Natural Resources-Capitals | 14,500,000       | 16,100,000                | 13,600,000                      | 18,600,000                          |
| Department of Public Defense-Capitals          |                  |                           |                                 |                                     |
| Joint HQ Renovation                            | 500,000          | -                         | -                               | -                                   |
| Facility/Armory Maintenance                    | 2,000,000        | 2,000,000                 | 2,000,000                       | 2,000,000                           |
| Armory Construction Improvement Projects       | 2,050,000        | 2,000,000                 | 2,000,000                       | 2,000,000                           |
| Gold Star Museum                               | -                | -                         | -                               | 250,000                             |
| Camp Dodge Infrastructure Upgrades             | 610,000          | 500,000                   | 500,000                         | -                                   |
| Total Department of Public Defense-Capitals    | 5,160,000        | 4,500,000                 | 4,500,000                       | 4,250,000                           |
| Board of Regents-Capitals                      |                  |                           |                                 |                                     |
| ISU Ag/Biosystems Eng Complex                  | 19,050,000       | 21,750,000                | 18,600,000                      | 18,600,000                          |
| UNI Bartlett Hall Renovation                   | 7,786,000        | 10,267,000                | 1,947,000                       | 1,947,000                           |
| SUI Dental Science Building Renovation         | 10,250,000       | 9,750,000                 | 8,000,000                       | 8,000,000                           |
| SUI Pharmacy Building Renovation               | -                | -                         | 6,000,000                       | 2,000,000                           |
| UNI Schindler Education Center Renovation      | -                | -                         | 3,000,000                       | 2,000,000                           |
| ISU Biosciences Facilities                     | -                | -                         | 5,000,000                       | 2,000,000                           |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                   | FY2013<br>Actual   | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-----------------------------------------------|--------------------|---------------------------|---------------------------------|-------------------------------------|
| Innovation/Commercialization of Research      | 3,000,000          | -                         | -                               | -                                   |
| ISU Research Park Bldg 5 Improvements         | 1,000,000          | -                         | -                               | -                                   |
| BOR - Capitals                                | 2,000,000          | -                         | 75,000,000                      | -                                   |
| Total Board of Regents-Capitals               | 43,086,000         | 41,767,000                | 117,547,000                     | 34,547,000                          |
| Department of Education-Capitals              |                    |                           |                                 |                                     |
| Community College ACE Infrastructure          | 6,000,000          | -                         | -                               | -                                   |
| Total Department of Education-Capitals        | 6,000,000          | -                         | -                               | -                                   |
| Department of Veterans Affairs-Capital        |                    |                           |                                 |                                     |
| Iowa Veterans Home Capitals                   | 975,919            | -                         | -                               | -                                   |
| Total Department of Veterans Affairs-Capitals | 975,919            | -                         | -                               | -                                   |
| <b>Total Rebuild Iowa Infrastructure Fund</b> | <b>210,551,517</b> | <b>202,084,463</b>        | <b>277,194,864</b>              | <b>177,742,423</b>                  |
| <b>0019-Commerce Revolving Fund</b>           |                    |                           |                                 |                                     |
| Attorney General                              |                    |                           |                                 |                                     |
| Consumer Advocate                             | 3,136,163          | 3,137,588                 | 3,137,588                       | 3,137,588                           |
| Total Attorney General                        | 3,136,163          | 3,137,588                 | 3,137,588                       | 3,137,588                           |
| Department of Commerce                        |                    |                           |                                 |                                     |
| Banking Division                              | 9,098,170          | 9,167,235                 | 9,167,235                       | 9,317,235                           |
| Credit Union Division                         | 1,792,995          | 1,794,256                 | 1,794,256                       | 1,794,256                           |
| Insurance Division Operations                 | 4,983,244          | 5,032,989                 | 5,099,989                       | 5,099,989                           |
| Utilities Division                            | 8,173,069          | 8,179,405                 | 8,179,405                       | 8,179,405                           |
| Total Department of Commerce                  | 24,047,478         | 24,173,885                | 24,240,885                      | 24,390,885                          |
| <b>Total Commerce Revolving Fund</b>          | <b>27,183,641</b>  | <b>27,311,473</b>         | <b>27,378,473</b>               | <b>27,528,473</b>                   |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                        | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|----------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>0030-DPS-Gaming Enforcement Revolving Fund</b>  |                   |                           |                                 |                                     |
| Department of Public Safety                        |                   |                           |                                 |                                     |
| DPS Gaming Enforcement                             | 10,898,008        | 10,898,008                | 10,898,008                      | 10,898,008                          |
| Total Department of Public Safety                  | 10,898,008        | 10,898,008                | 10,898,008                      | 10,898,008                          |
| <b>Total DPS-Gaming Enforcement Revolving Fund</b> | <b>10,898,008</b> | <b>10,898,008</b>         | <b>10,898,008</b>               | <b>10,898,008</b>                   |
| <br><b>0035-Racing Commission Revolving Fund</b>   |                   |                           |                                 |                                     |
| Department of Inspections and Appeals              |                   |                           |                                 |                                     |
| Pari-Mutuel Regulation                             | 3,062,765         | 3,068,492                 | 3,068,492                       | 3,068,492                           |
| Riverboat Regulation                               | 3,045,719         | 3,045,719                 | 3,045,719                       | 3,045,719                           |
| Socioeconomic Gambling Study                       | -                 | 125,000                   | -                               | -                                   |
| Total Department of Inspections and Appeals        | 6,108,484         | 6,239,211                 | 6,114,211                       | 6,114,211                           |
| <b>Total Racing Commission Revolving Fund</b>      | <b>6,108,484</b>  | <b>6,239,211</b>          | <b>6,114,211</b>                | <b>6,114,211</b>                    |
| <br><b>0038-Economic Emergency Fund</b>            |                   |                           |                                 |                                     |
| Department of Management                           |                   |                           |                                 |                                     |
| Rebuild Iowa Infrastructure Fund                   | 20,000,000        | -                         | -                               | -                                   |
| Total Department of Management                     | 20,000,000        | -                         | -                               | -                                   |
| Executive Council                                  |                   |                           |                                 |                                     |
| Performance of Duty                                | 26,150,370        | 33,975,745                | 34,516,949                      | 28,649,530                          |
| Total Executive Council                            | 26,150,370        | 33,975,745                | 34,516,949                      | 28,649,530                          |
| <b>Total Economic Emergency Fund</b>               | <b>46,150,370</b> | <b>33,975,745</b>         | <b>34,516,949</b>               | <b>28,649,530</b>                   |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                               | FY2013<br>Actual | FY2014<br>Budget Estimate | 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                             |
| Total Department of Natural Resources     | 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>0050-Groundwater Protection Fund</b>   |                  |                           |                                 |                                     |
| Department of Natural Resources           |                  |                           |                                 |                                     |
| GWF-Storage Tanks Study-DNR               | 100,303          | 100,303                   | 100,303                         | 100,303                             |
| GWF-Household Hazadous Waste-DNR          | 447,324          | 447,324                   | 447,324                         | 447,324                             |
| GWF-Well Testing Admin 2%-DNR             | 62,461           | 62,461                    | 62,461                          | 62,461                              |
| GWF-Groundwater Monitoring-DNR            | 1,686,751        | 1,686,751                 | 1,686,751                       | 1,686,751                           |
| GWF-Landfill Alternatives-DNR             | 618,993          | 618,993                   | 618,993                         | 618,993                             |
| GWF-Manure Applicator Education Program   | -                | 250,000                   | -                               | -                                   |
| GWF-Waste Reduction and Assistance-DNR    | 192,500          | 192,500                   | 192,500                         | 192,500                             |
| GWF-Solid Waste Authorization             | 50,000           | 50,000                    | 50,000                          | 50,000                              |
| GWF-Geographic Information System         | 297,500          | 297,500                   | 297,500                         | 297,500                             |
| Total Department of Natural Resources     | 3,455,832        | 3,705,832                 | 3,455,832                       | 3,455,832                           |
| <b>Total Groundwater Protection Fund</b>  | <b>3,455,832</b> | <b>3,705,832</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   | 1,627,084        | 1,766,084                 | 1,627,084                       | 1,627,084                           |
| Total Iowa Workforce Development          | 1,627,084        | 1,766,084                 | 1,627,084                       | 1,627,084                           |
| <b>Total Special Contingency Fund</b>     | <b>1,627,084</b> | <b>1,766,084</b>          | <b>1,627,084</b>                | <b>1,627,084</b>                    |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                           | FY2013<br>Actual | FY2014<br>Budget Estimate | 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        | 1,000,000                 | -                               | -                                   |
| Total Department of Human Services                    | 2,000,000        | 1,000,000                 | -                               | -                                   |
| <b>Total Nonparticipating Provider Reimbursement</b>  | <b>2,000,000</b> | <b>1,000,000</b>          | <b>-</b>                        | <b>-</b>                            |
| <br><b>006R-Medicaid Fraud Fund</b>                   |                  |                           |                                 |                                     |
| Department of Human Services                          |                  |                           |                                 |                                     |
| Medicaid Supplemental                                 | -                | 4,160,796                 | 2,422,695                       | 2,422,695                           |
| Total Department of Human Services                    | -                | 4,160,796                 | 2,422,695                       | 2,422,695                           |
| <br>Department of Inspections and Appeals             |                  |                           |                                 |                                     |
| Health Facilities Division                            | 286,661          | -                         | -                               | -                                   |
| Dependent Adult Abuse                                 | 250,000          | -                         | -                               | -                                   |
| EBT Investigations                                    | 119,070          | -                         | -                               | -                                   |
| Board Home Investigations                             | 119,480          | -                         | -                               | -                                   |
| Medicaid Fraud & Abuse                                | 885,262          | -                         | -                               | -                                   |
| Medicaid Fraud Annual Conference                      | -                | 6,500                     | -                               | -                                   |
| Assisted Living/Adult Day Care                        | 1,339,527        | -                         | -                               | -                                   |
| Total Department of Inspections and Appeals           | 3,000,000        | 6,500                     | -                               | -                                   |
| <b>Total Medicaid Fraud Fund</b>                      | <b>3,000,000</b> | <b>4,167,296</b>          | <b>2,422,695</b>                | <b>2,422,695</b>                    |



# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                     | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-------------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| <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>6,000,000</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                              |
| Total Department of Commerce                    | 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>0137-Primary Road Fund</b>                   |                  |                           |                                 |                                     |
| Department of Transportation                    |                  |                           |                                 |                                     |
| Auditor Reimbursement                           | 415,181          | 415,181                   | 415,181                         | 415,181                             |
| Garage Fuel & Waste Management                  | 800,000          | 800,000                   | 800,000                         | 800,000                             |
| Field Facility Deferred Maint.                  | 1,000,000        | 1,500,000                 | 1,700,000                       | 1,700,000                           |
| Transportation Maps                             | 80,667           | 160,000                   | 242,000                         | 242,000                             |
| PRF-Operations                                  | 40,607,023       | 39,225,906                | 39,225,906                      | 39,225,906                          |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                   | FY2013<br>Actual   | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-----------------------------------------------|--------------------|---------------------------|---------------------------------|-------------------------------------|
| PRF-Planning & Program                        | 8,697,095          | 7,865,454                 | 7,865,454                       | 7,865,454                           |
| PRF-Maintenance                               | 232,672,498        | 232,031,295               | 232,234,295                     | 235,717,855                         |
| PRF-Motor Vehicle                             | 1,413,540          | 1,413,540                 | 1,413,540                       | 1,460,575                           |
| PRF-DOT Unemployment                          | 138,000            | 138,000                   | 138,000                         | 138,000                             |
| PRF-DOT Workers' Compensation                 | 2,889,000          | 2,743,000                 | 2,743,000                       | 2,743,000                           |
| Indirect Cost Recoveries                      | 572,000            | 572,000                   | 572,000                         | 572,000                             |
| Performance and Technology                    | -                  | 2,825,960                 | 2,825,960                       | 2,825,960                           |
| PRF-Inventory & Equipment Replacement         | 5,366,000          | 5,366,000                 | 5,366,000                       | 5,366,000                           |
| PRF-DAS                                       | 1,404,000          | 1,321,000                 | 1,444,627                       | 1,444,627                           |
| Total Department of Transportation            | 296,055,004        | 296,377,336               | 296,985,963                     | 300,516,558                         |
| Department of Transportation-Capitals         |                    |                           |                                 |                                     |
| DOT Capitals - Garage Roofing Projects        | 200,000            | 500,000                   | 500,000                         | 500,000                             |
| Traffic Operations Center                     | -                  | -                         | 730,000                         | 730,000                             |
| New Hampton Garage                            | 5,200,000          | -                         | -                               | -                                   |
| Waste Water Treatment                         | 1,000,000          | 1,000,000                 | 1,000,000                       | 1,000,000                           |
| Mason City Combined Facility                  | -                  | 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                             |
| DOT Capitals-Heating, Cooling, Exhaust System | 200,000            | 500,000                   | 700,000                         | 700,000                             |
| Total Department of Transportation-Capitals   | 7,000,000          | 8,900,000                 | 9,683,000                       | 9,683,000                           |
| <b>Total Primary Road Fund</b>                | <b>303,055,004</b> | <b>305,277,336</b>        | <b>306,668,963</b>              | <b>310,199,558</b>                  |

### 0170-Workforce Development Withholding

|                                                |                  |                  |                  |                  |
|------------------------------------------------|------------------|------------------|------------------|------------------|
| Economic Development Authority                 |                  |                  |                  |                  |
| Workforce Development Appr                     | 4,000,000        | 4,000,000        | 4,000,000        | 4,000,000        |
| Total Economic Development Authority           | 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> |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                       | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|---------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>0173-Pharmaceutical Settlement</b>             |                   |                           |                                 |                                     |
| Department of Human Services                      |                   |                           |                                 |                                     |
| Medical Contracts Supplement                      | 4,805,804         | 6,650,000                 | -                               | 5,467,564                           |
| Total Department of Human Services                | 4,805,804         | 6,650,000                 | -                               | 5,467,564                           |
| <b>Total Pharmaceutical Settlement</b>            | <b>4,805,804</b>  | <b>6,650,000</b>          | <b>-</b>                        | <b>5,467,564</b>                    |
| <br><b>0200-HealthCare Transformation Fund</b>    |                   |                           |                                 |                                     |
| Department of Human Services                      |                   |                           |                                 |                                     |
| Medical Information Hotline                       | 100,000           | -                         | -                               | -                                   |
| Electronic Med Records Infra                      | 100,000           | -                         | -                               | -                                   |
| Health Partnership Activities                     | 600,000           | -                         | -                               | -                                   |
| Audits, Performance Evaluation, Studies           | 125,000           | -                         | -                               | -                                   |
| IowaCare Administrative Costs                     | 1,132,412         | -                         | -                               | -                                   |
| Dental Home for Children                          | 1,000,000         | -                         | -                               | -                                   |
| Tuition Assistance for Individuals Serving People | 50,000            | -                         | -                               | -                                   |
| Broadlawns Admin                                  | 540,000           | -                         | -                               | -                                   |
| Medical Assistance Sup                            | 8,360,000         | -                         | -                               | -                                   |
| Medical Contracts-HCTA                            | 2,400,000         | -                         | -                               | -                                   |
| Uniform Cost Reporting                            | 150,000           | -                         | -                               | -                                   |
| Health Care Access Council                        | 134,214           | -                         | -                               | -                                   |
| Accountable Care Pilot                            | 100,000           | -                         | -                               | -                                   |
| DPH Transfer e-Health                             | 363,987           | -                         | -                               | -                                   |
| DPH Transfer Medical Home                         | 233,357           | -                         | -                               | -                                   |
| Total Department of Human Services                | 15,388,970        | -                         | -                               | -                                   |
| <b>Total HealthCare Transformation Fund</b>       | <b>15,388,970</b> | <b>-</b>                  | <b>-</b>                        | <b>-</b>                            |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                          | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>0211-Wine and Beer Promotion Board</b>            |                   |                           |                                 |                                     |
| Board of Regents                                     |                   |                           |                                 |                                     |
| ISU-Midwest Grape and Wine Industry Institute        | 250,000           | 250,000                   | 250,000                         | 250,000                             |
| Total Board of Regents                               | 250,000           | 250,000                   | 250,000                         | 250,000                             |
| <b>Total Wine and Beer Promotion Board</b>           | <b>250,000</b>    | <b>250,000</b>            | <b>250,000</b>                  | <b>250,000</b>                      |
| <br><b>0233-Fish and Wildlife Trust Fund</b>         |                   |                           |                                 |                                     |
| Department of Natural Resources                      |                   |                           |                                 |                                     |
| F&G-DNR Admin Expenses                               | 41,078,234        | 41,223,225                | 41,223,225                      | 41,223,225                          |
| Total Department of Natural Resources                | 41,078,234        | 41,223,225                | 41,223,225                      | 41,223,225                          |
| <b>Total Fish and Wildlife Trust Fund</b>            | <b>41,078,234</b> | <b>41,223,225</b>         | <b>41,223,225</b>               | <b>41,223,225</b>                   |
| <br><b>0295-Environment First Fund</b>               |                   |                           |                                 |                                     |
| Department of Agriculture and Land Stewardship       |                   |                           |                                 |                                     |
| Agricultural Drainage Wells                          | 550,000           | -                         | -                               | 550,000                             |
| Watershed Protection Fund                            | 900,000           | 900,000                   | 900,000                         | 900,000                             |
| Farm Management Demonstration                        | 625,000           | 625,000                   | 625,000                         | 625,000                             |
| Cost Share                                           | 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                           |
| Conservation Reserve Enhance                         | 1,000,000         | 1,000,000                 | 1,000,000                       | 1,000,000                           |
| Soil and Water Conservation                          | 2,550,000         | 2,550,000                 | 2,550,000                       | 2,550,000                           |
| Urban Conservation                                   | -                 | -                         | 1,000,000                       | -                                   |
| Loess Hills Dev/Cons                                 | 525,000           | 525,000                   | 525,000                         | 450,000                             |
| Total Department of Agriculture and Land Stewardship | 13,800,000        | 13,250,000                | 14,250,000                      | 13,725,000                          |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                    | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| Department of Natural Resources                |                   |                           |                                 |                                     |
| GIS Information for Watershed                  | -                 | 195,000                   | 195,000                         | 195,000                             |
| Water Quality Monitoring                       | -                 | 2,955,000                 | 2,955,000                       | 2,955,000                           |
| Volunteers and Keepers of Land                 | -                 | 100,000                   | 100,000                         | 100,000                             |
| Animal Feeding Operations                      | -                 | 1,320,000                 | 1,320,000                       | 1,320,000                           |
| Air Quality Monitoring                         | -                 | 425,000                   | 425,000                         | 425,000                             |
| Water Quality Protection                       | -                 | 500,000                   | 500,000                         | 500,000                             |
| REAP                                           | -                 | 16,000,000                | 16,000,000                      | 16,000,000                          |
| Water Quantity                                 | -                 | 495,000                   | 495,000                         | 495,000                             |
| Geological Water Survey                        | -                 | 200,000                   | 200,000                         | 200,000                             |
| Park Operations and Maintenance                | -                 | 6,360,000                 | 6,360,000                       | 5,885,000                           |
| Keep Iowa Beautiful                            | -                 | 200,000                   | 200,000                         | 200,000                             |
| Total Department of Natural Resources          | -                 | 28,750,000                | 28,750,000                      | 28,275,000                          |
| Department of Natural Resources-Capital        |                   |                           |                                 |                                     |
| Geological Water Survey                        | 200,000           | -                         | -                               | -                                   |
| GIS Information for Watershed                  | 195,000           | -                         | -                               | -                                   |
| Water Quality Monitoring                       | 2,955,000         | -                         | -                               | -                                   |
| Volunteers and Keepers of Land                 | 100,000           | -                         | -                               | -                                   |
| Animal Feeding Operations                      | 620,000           | -                         | -                               | -                                   |
| Air Quality Monitoring                         | 425,000           | -                         | -                               | -                                   |
| Water Quality Protection                       | 500,000           | -                         | -                               | -                                   |
| REAP                                           | 12,000,000        | -                         | -                               | -                                   |
| Water Quantity                                 | 495,000           | -                         | -                               | -                                   |
| Park Operations & Maintenance                  | 3,710,000         | -                         | -                               | -                                   |
| Total Department of Natural Resources-Capitals | 21,200,000        | -                         | -                               | -                                   |
| <b>Total Environment First Fund</b>            | <b>35,000,000</b> | <b>42,000,000</b>         | <b>43,000,000</b>               | <b>42,000,000</b>                   |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                          | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| <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                             |
| Total Department of Agriculture and Land Stewardship | 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>                      |
| <br><b>0445-Hospital Health Care Access Trust</b>    |                   |                           |                                 |                                     |
| Department of Human Services                         |                   |                           |                                 |                                     |
| Medical Assistance Supplemental                      | 33,898,400        | 34,288,000                | 34,700,000                      | 34,700,000                          |
| For Deposit in Nonparticipating Provider Reimb Fund  | 801,600           | 412,000                   | -                               | -                                   |
| Total Department of Human Services                   | 34,700,000        | 34,700,000                | 34,700,000                      | 34,700,000                          |
| <b>Total Hospital Health Care Access Trust</b>       | <b>34,700,000</b> | <b>34,700,000</b>         | <b>34,700,000</b>               | <b>34,700,000</b>                   |
| <br><b>0450-UST Unassign Revenue (Nonbond)</b>       |                   |                           |                                 |                                     |
| Department of Agriculture                            |                   |                           |                                 |                                     |
| Fuel Inspection                                      | 250,000           | 250,000                   | 250,000                         | 250,000                             |
| Total Department of Agriculture                      | 250,000           | 250,000                   | 250,000                         | 250,000                             |
| Department of Natural Resources                      |                   |                           |                                 |                                     |
| UST Administration Match                             | 200,000           | 200,000                   | 200,000                         | 200,000                             |
| Technical Tank Review                                | 200,000           | 200,000                   | 200,000                         | 200,000                             |
| Total Department of Natural Resources                | 400,000           | 400,000                   | 400,000                         | 400,000                             |
| <b>Total UST Unassign Revenue (Nonbond)</b>          | <b>650,000</b>    | <b>650,000</b>            | <b>650,000</b>                  | <b>650,000</b>                      |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                              | FY2013<br>Actual   | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------|--------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>0500-IowaCare Fund</b>                |                    |                           |                                 |                                     |
| Department of Human Services             |                    |                           |                                 |                                     |
| Lab Test and Radiology Pool              | 500,000            | -                         | -                               | -                                   |
| Iowa Care Fund Administration            | -                  | 371,552                   | -                               | -                                   |
| Broadlawns Hospital                      | 71,000,000         | 35,500,000                | -                               | -                                   |
| Regional Provider Network                | 4,986,366          | 2,993,183                 | -                               | -                                   |
| Care Coordination Pool                   | 2,500,000          | 1,500,000                 | -                               | -                                   |
| Total Department of Human Services       | 78,986,366         | 40,364,735                | -                               | -                                   |
| Board of Regents                         |                    |                           |                                 |                                     |
| SUI - UHIC IowaCares Program             | 27,284,584         | 13,642,292                | -                               | -                                   |
| SUI - UHIC IowaCares Expansion Populatin | 52,569,199         | 26,284,600                | -                               | -                                   |
| SUI - UHIC IowaCares Physicians          | 19,806,365         | 9,903,183                 | -                               | -                                   |
| Total Board of Regents                   | 99,660,148         | 49,830,075                | -                               | -                                   |
| <b>Total IowaCare Fund</b>               | <b>178,646,514</b> | <b>90,194,810</b>         | <b>-</b>                        | <b>-</b>                            |
| <b>0692-UI Reserve Fund</b>              |                    |                           |                                 |                                     |
| Iowa Workforce Development               |                    |                           |                                 |                                     |
| IWD Field Offices                        | 633,000            | 494,000                   | 633,000                         | 633,000                             |
| Total Iowa Workforce Development         | 633,000            | 494,000                   | 633,000                         | 633,000                             |
| <b>Total UI Reserve Fund</b>             | <b>633,000</b>     | <b>494,000</b>            | <b>633,000</b>                  | <b>633,000</b>                      |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                    | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>0791-IPERS Fund</b>                         |                   |                           |                                 |                                     |
| Iowa Public Employees' Retirement System       |                   |                           |                                 |                                     |
| IPERS Administration                           | 17,686,968        | 17,686,968                | 15,686,968                      | 15,686,968                          |
| Total Iowa Public Employees' Retirement System | 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>15,686,968</b>               | <b>15,686,968</b>                   |
| <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                           |
| Total Department of Inspections and Appeals    | 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                              |
| Total Department of Management                 | 56,000            | 56,000                    | 56,000                          | 56,000                              |
| Department of Transportation                   |                   |                           |                                 |                                     |
| Personal Delivery of Services DOT              | 225,000           | 225,000                   | 225,000                         | 225,000                             |
| County Treasurer Equipment Standing            | 650,000           | 650,000                   | 650,000                         | 650,000                             |
| RUTF-Operations                                | 6,570,000         | 6,384,960                 | 6,384,960                       | 6,384,960                           |
| RUTF-Planning & Programs                       | 458,000           | 414,000                   | 414,000                         | 414,000                             |
| RUTF-Motor Vehicle                             | 33,921,000        | 33,921,000                | 33,921,000                      | 34,616,659                          |
| RUTF-Unemployment Compensation                 | 7,000             | 7,000                     | 7,000                           | 7,000                               |
| RUTF-Workers' Compensation                     | 121,000           | 114,000                   | 114,000                         | 114,000                             |
| Drivers' Licenses                              | 3,876,000         | 3,876,000                 | 3,876,000                       | 3,876,000                           |
| Mississippi River Parkway Comm                 | 40,000            | 40,000                    | 40,000                          | 40,000                              |
| Performance and Technology                     | -                 | 460,040                   | 460,040                         | 460,040                             |
| Indirect Cost Recoveries                       | 78,000            | 78,000                    | 78,000                          | 78,000                              |



# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                 | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|---------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| Auditor Reimbursement                       | 67,319            | 67,319                    | 67,319                          | 67,319                              |
| County Treasurers Support                   | 1,406,000         | 1,406,000                 | 1,406,000                       | 1,406,000                           |
| RUTF-DAS                                    | 228,000           | 215,000                   | 235,125                         | 235,125                             |
| Road/Weather Conditions Info                | 100,000           | 100,000                   | 100,000                         | 100,000                             |
| Total Department of Transportation          | 47,747,319        | 47,958,319                | 47,978,444                      | 48,674,103                          |
| Department of Transportation Capitals       |                   |                           |                                 |                                     |
| MVD Field Facilities Maintenance            | 200,000           | 200,000                   | 200,000                         | 200,000                             |
| Scale Replacements                          | 350,000           | 280,000                   | -                               | -                                   |
| Total Department of Transportation Capitals | 550,000           | 480,000                   | 200,000                         | 200,000                             |
| Treasurer of State                          |                   |                           |                                 |                                     |
| Funds for I3 Expenses                       | 93,148            | 93,148                    | 93,148                          | 93,148                              |
| Total Treasurer of State                    | 93,148            | 93,148                    | 93,148                          | 93,148                              |
| <b>Total Road Use Tax Fund</b>              | <b>50,070,364</b> | <b>50,211,364</b>         | <b>49,951,489</b>               | <b>50,647,148</b>                   |
| <b>0828-County Endowment Fund</b>           |                   |                           |                                 |                                     |
| Economic Development Authority              |                   |                           |                                 |                                     |
| Endow Iowa Admin-County Endowment Fund      | 70,000            | 70,000                    | 70,000                          | 70,000                              |
| Total Economic Development Authority        | 70,000            | 70,000                    | 70,000                          | 70,000                              |
| <b>Total County Endowment Fund</b>          | <b>70,000</b>     | <b>70,000</b>             | <b>70,000</b>                   | <b>70,000</b>                       |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                                          | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|----------------------------------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| <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                           |
| Total Department of Revenue                                          | 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>                    |
| <br><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        | -                         | -                               | -                                   |
| <b>Total Endowment for Iowa's Health Restricted Capital:</b>         | <b>2,000,000</b> | <b>-</b>                  | <b>-</b>                        | <b>-</b>                            |
| <br><b>0943-Technology Reinvestment Fund</b>                         |                  |                           |                                 |                                     |
| Office of the Chief Information Officer                              |                  |                           |                                 |                                     |
| IT Consolidation                                                     | -                | -                         | 6,613,663                       | 6,228,189                           |
| Total Office of the Chief Information Officer                        | -                | -                         | 6,613,663                       | 6,228,189                           |
| Department of Cultural Affairs                                       |                  |                           |                                 |                                     |
| Grout Museum District Oral History Exhibit                           | 150,000          | 129,450                   | -                               | -                                   |
| Total Department of Cultural Affairs                                 | 150,000          | 129,450                   | -                               | -                                   |
| Department of Corrections                                            |                  |                           |                                 |                                     |
| Iowa Corrections Offender Network                                    | 500,000          | -                         | -                               | -                                   |
| Total Department of Corrections                                      | 500,000          | -                         | -                               | -                                   |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                         | FY2013<br>Actual | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|-----------------------------------------------------|------------------|---------------------------|---------------------------------|-------------------------------------|
| Department of Education                             |                  |                           |                                 |                                     |
| IPTV Equipment Replacement                          | -                | 960,000                   | 1,285,000                       | 1,000,000                           |
| Program and Common Course Numbering Management      | -                | -                         | 150,000                         | 150,000                             |
| State Library Computer Resources                    | -                | 250,000                   | -                               | -                                   |
| Statewide Education Data Warehouse                  | 600,000          | 600,000                   | 1,000,000                       | 600,000                             |
| Workforce Preparation Outcome Reporting System      | -                | -                         | 200,000                         | -                                   |
| ICN Part III Leases & Maintenance Network           | 2,727,000        | 2,727,000                 | 3,647,000                       | 2,727,000                           |
| Total Department of Education                       | 3,327,000        | 4,537,000                 | 6,282,000                       | 4,477,000                           |
| Iowa Communications Network                         |                  |                           |                                 |                                     |
| ICN Equipment Replacement - TRF                     | 2,198,653        | 2,248,653                 | 2,245,653                       | 2,245,653                           |
| Total Iowa Communications Network                   | 2,198,653        | 2,248,653                 | 2,245,653                       | 2,245,653                           |
| Department of Human Rights                          |                  |                           |                                 |                                     |
| Infrastructure for Integrating Justice Data Systems | 1,714,307        | 1,454,734                 | -                               | 1,300,000                           |
| Justice Data Warehouse                              | -                | -                         | -                               | 314,474                             |
| Total Department of Human Rights                    | 1,714,307        | 1,454,734                 | -                               | 1,614,474                           |
| Department of Management                            |                  |                           |                                 |                                     |
| Transparency Project                                | 45,000           | 45,000                    | -                               | -                                   |
| Iowa Grants Management                              | 125,000          | -                         | -                               | 100,000                             |
| Total Department of Management                      | 170,000          | 45,000                    | -                               | 100,000                             |
| Department of Public Health                         |                  |                           |                                 |                                     |
| EMS Data System                                     | -                | -                         | 215,000                         | 150,000                             |
| Technology Transition                               | -                | 480,000                   | -                               | -                                   |
| Total Department of Public Health                   | -                | 480,000                   | 215,000                         | 150,000                             |
| Department of Corrections - Capitals                |                  |                           |                                 |                                     |
| DOC Digital/700Mhz Communications Conversion        | 3,500,000        | -                         | -                               | -                                   |
| Total Department of Corrections - Capitals          | 3,500,000        | -                         | -                               | -                                   |

# State of Iowa

## Other Fund Appropriations

### FY15 Governor's Recommendations

| DESCRIPTION                                          | FY2013<br>Actual  | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|---------------------------|---------------------------------|-------------------------------------|
| Department of Education - Capitals                   |                   |                           |                                 |                                     |
| IPTV Inductive Output Tubes                          | 320,000           | -                         | -                               | -                                   |
| Total Department of Education - Capitals             | 320,000           | -                         | -                               | -                                   |
| Department of Human Services - Capitals              |                   |                           |                                 |                                     |
| Medicaid Technology                                  | 4,120,037         | 3,415,163                 | 3,345,684                       | 3,345,684                           |
| Autism Grant-Internet and Video Communications Sys   | -                 | 154,156                   | -                               | -                                   |
| Total Department of Human Services - Capitals        | 4,120,037         | 3,569,319                 | 3,345,684                       | 3,345,684                           |
| Department of Public Safety - Capitals               |                   |                           |                                 |                                     |
| DPS Radio Replacement                                | 2,500,000         | 2,500,000                 | -                               | -                                   |
| Tower Replacement/Repair                             | 2,500,000         | 2,500,000                 | -                               | 275,000                             |
| Total Department of Public Safety - Capitals         | 2,500,000         | 2,500,000                 | -                               | 275,000                             |
| Judicial Branch                                      |                   |                           |                                 |                                     |
| Electronic Document Management System                | 1,000,000         | -                         | -                               | -                                   |
| Total Judicial Branch                                | 1,000,000         | -                         | -                               | -                                   |
| <b>Total Technology Reinvestment Fund</b>            | <b>19,499,997</b> | <b>14,964,156</b>         | <b>18,702,000</b>               | <b>18,436,000</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                             |
| Total Department of Agriculture and Land Stewardship | 500,000           | 500,000                   | 500,000                         | 500,000                             |
| <b>Total Renewable Fuel Infrastructure Fund</b>      | <b>500,000</b>    | <b>500,000</b>            | <b>500,000</b>                  | <b>500,000</b>                      |

## State of Iowa

### Other Fund Appropriations

#### FY15 Governor's Recommendations

| DESCRIPTION                                | FY2013<br>Actual     | FY2014<br>Budget Estimate | FY2015<br>Department<br>Request | FY2015<br>Governor's<br>Recommended |
|--------------------------------------------|----------------------|---------------------------|---------------------------------|-------------------------------------|
| <b>0955-Health Care Trust Fund</b>         |                      |                           |                                 |                                     |
| Department of Human Services               |                      |                           |                                 |                                     |
| Medical Assistance                         | 106,046,400          | 224,446,400               | 218,046,400                     | 221,790,000                         |
| Total Department of Human Services         | 106,046,400          | 224,446,400               | 218,046,400                     | 221,790,000                         |
| <b>Total Health Care Trust Fund</b>        | <b>106,046,400</b>   | <b>224,446,400</b>        | <b>218,046,400</b>              | <b>221,790,000</b>                  |
| <br><b>0985-Quality Assurance</b>          |                      |                           |                                 |                                     |
| Department of Human Services               |                      |                           |                                 |                                     |
| Medical Assistance                         | 26,500,000           | 28,788,917                | 29,195,653                      | 29,195,653                          |
| Total Department of Human Services         | 26,500,000           | 28,788,917                | 29,195,653                      | 29,195,653                          |
| <b>Total Quality Assurance</b>             | <b>26,500,000</b>    | <b>28,788,917</b>         | <b>29,195,653</b>               | <b>29,195,653</b>                   |
| <br><b>Total Other Fund Appropriations</b> | <b>1,159,329,799</b> | <b>1,221,028,896</b>      | <b>1,195,614,822</b>            | <b>1,101,660,980</b>                |

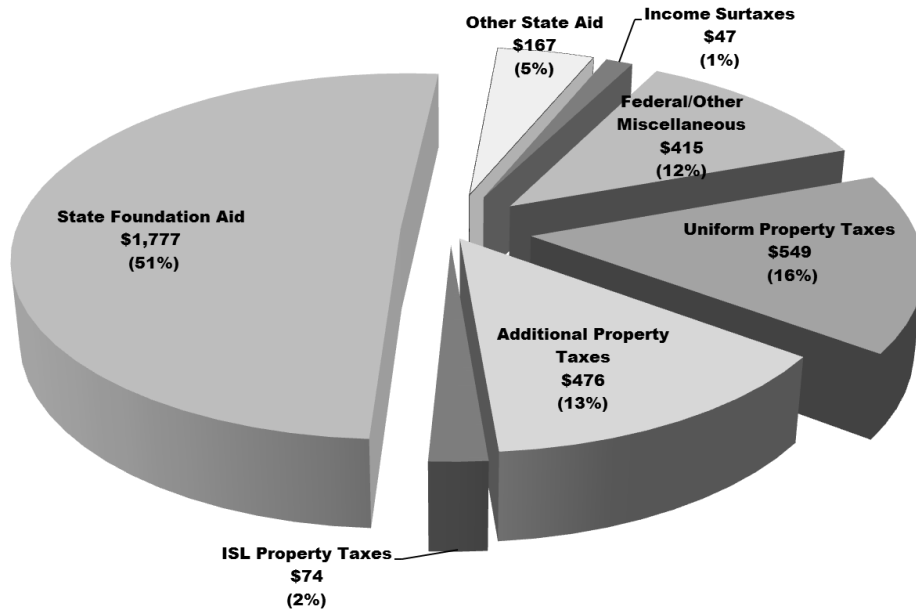
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**GRAPHS &  
SUPPORT DOCUMENTS -  
EDUCATION**

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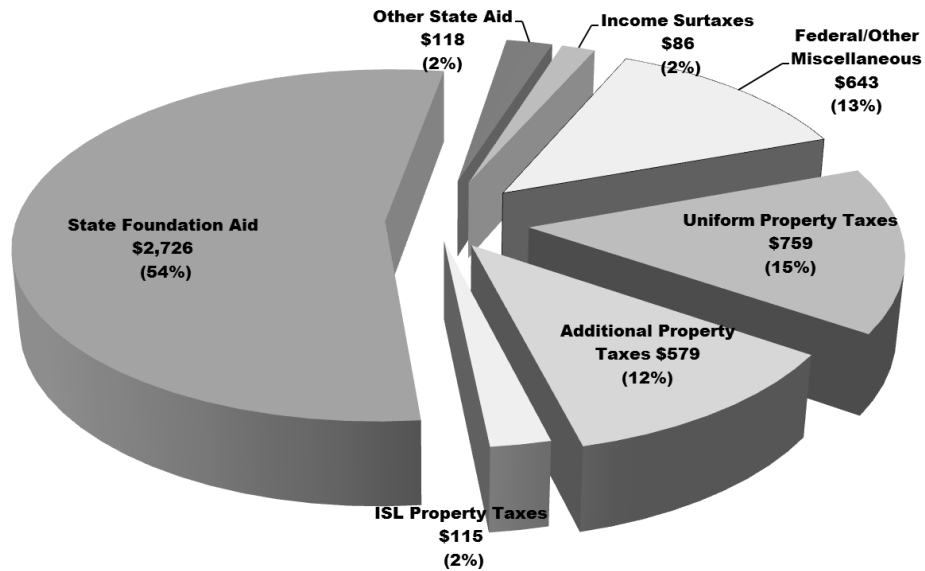


**PK-12 Education Funding Source Detail  
School Year 2003-2004  
(in Millions)**



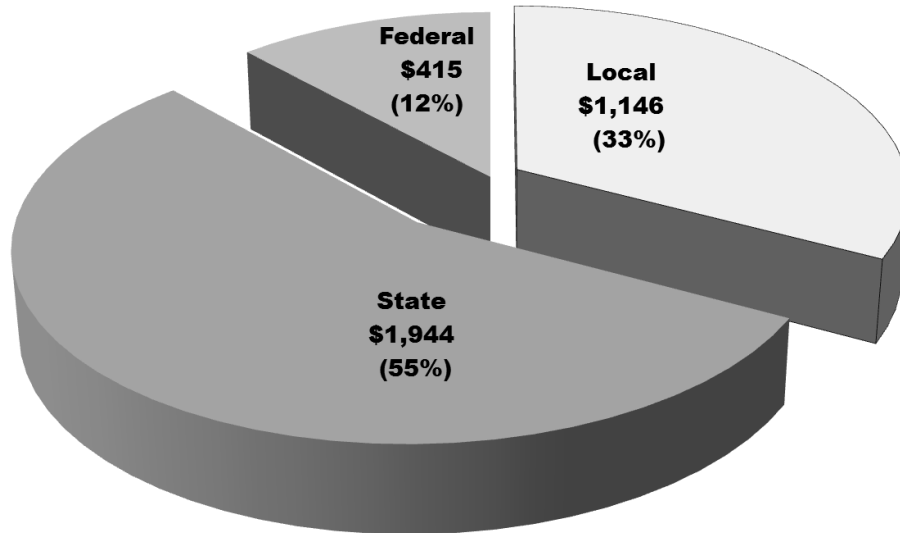
**Total Available: \$3.505 Billion**

**PK-12 Education Funding Source Detail  
School Year 2013-2014  
(in Millions)**



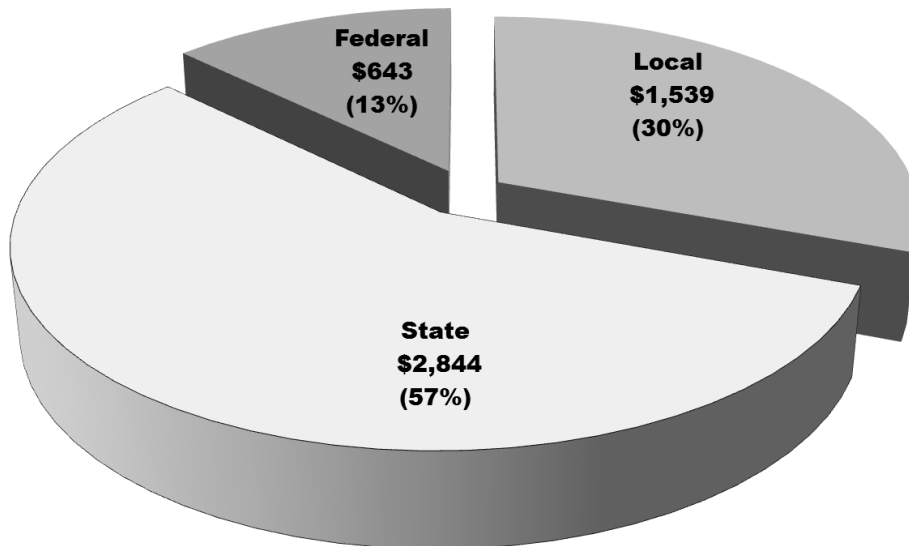
**Total Available: \$5.026 Billion**

**PK-12 Education Funding Sources  
School Year 2003-2004  
(in Millions)**



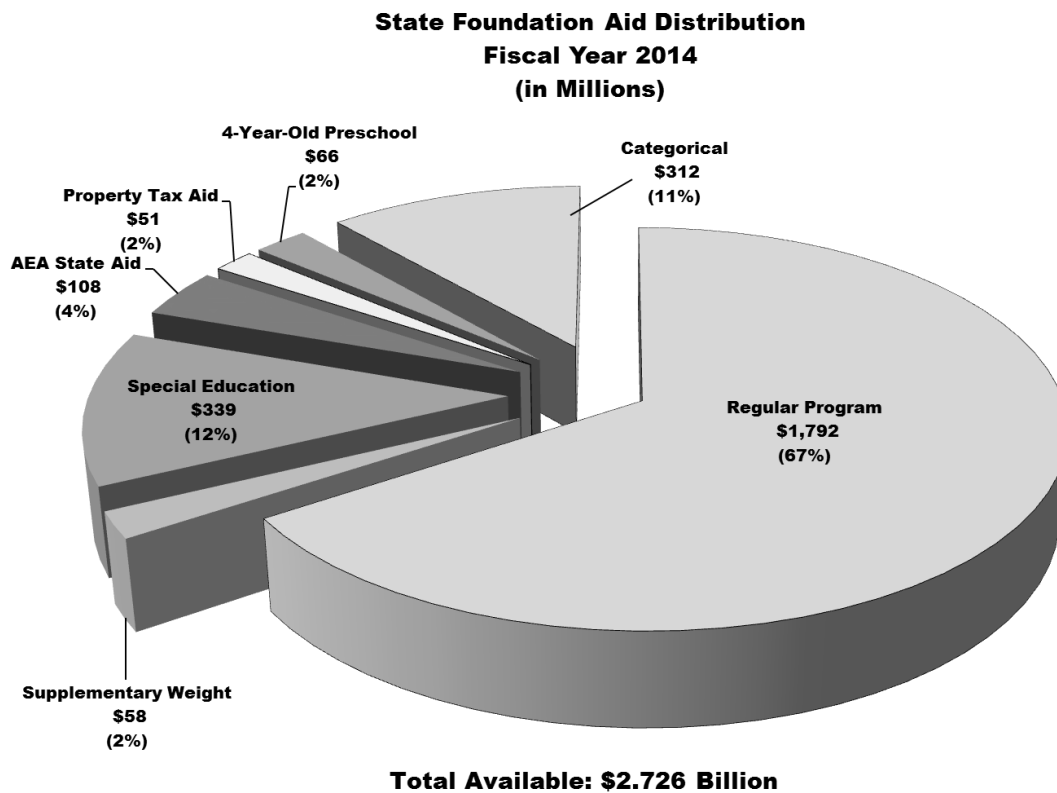
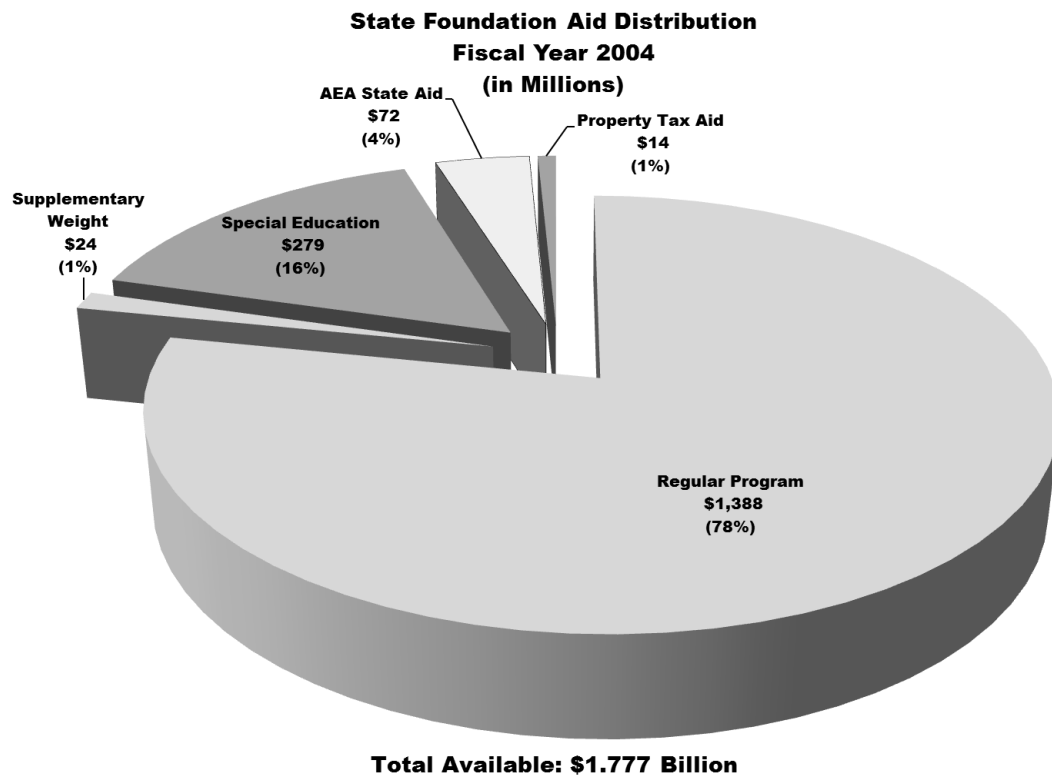
**Total Available: \$3.505 Billion**

**PK-12 Education Funding Sources  
School Year 2013-2014  
(in Millions)**



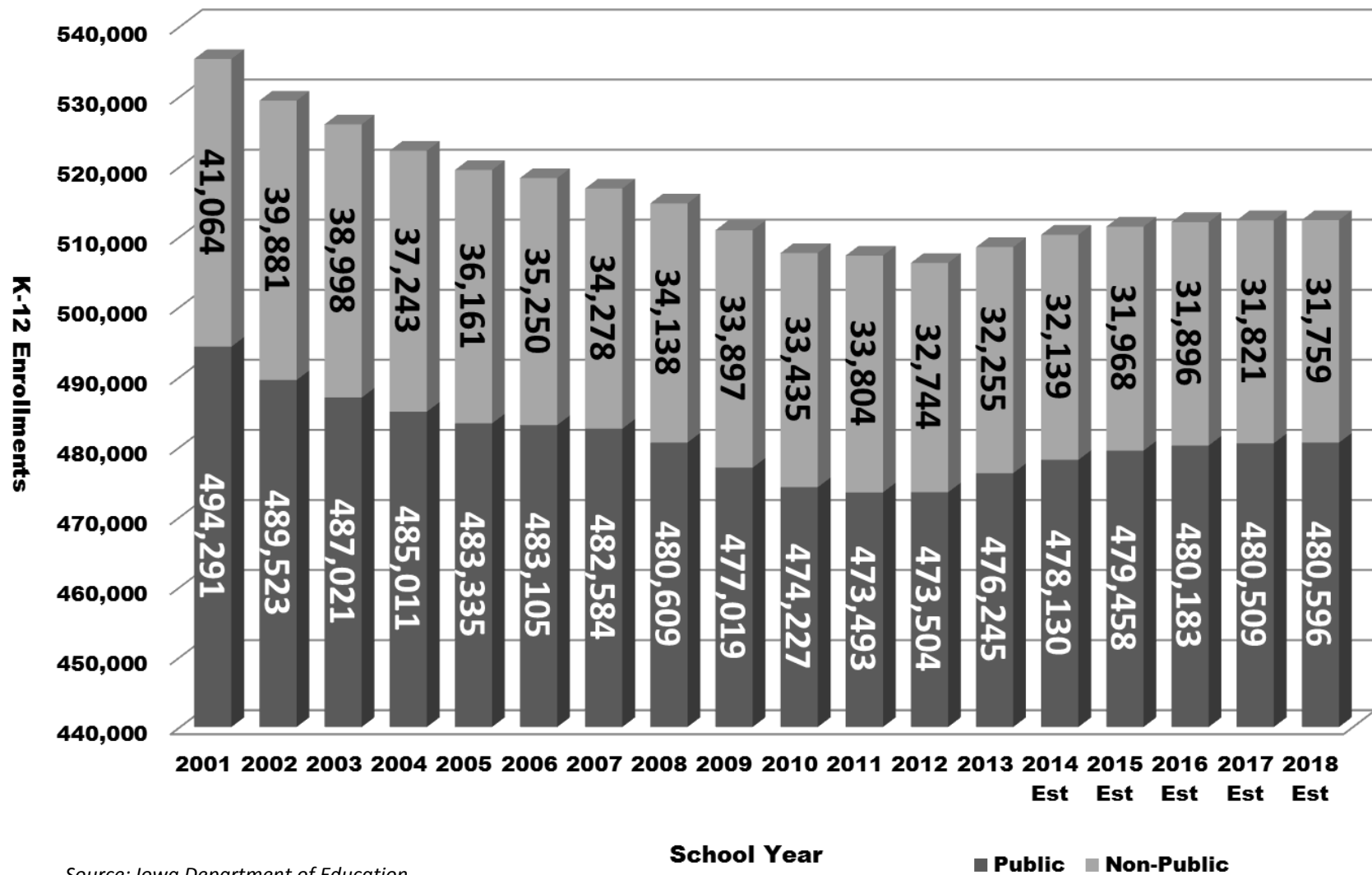
**Total Available: \$5.026 Billion**

*Source: Iowa Department of Management*



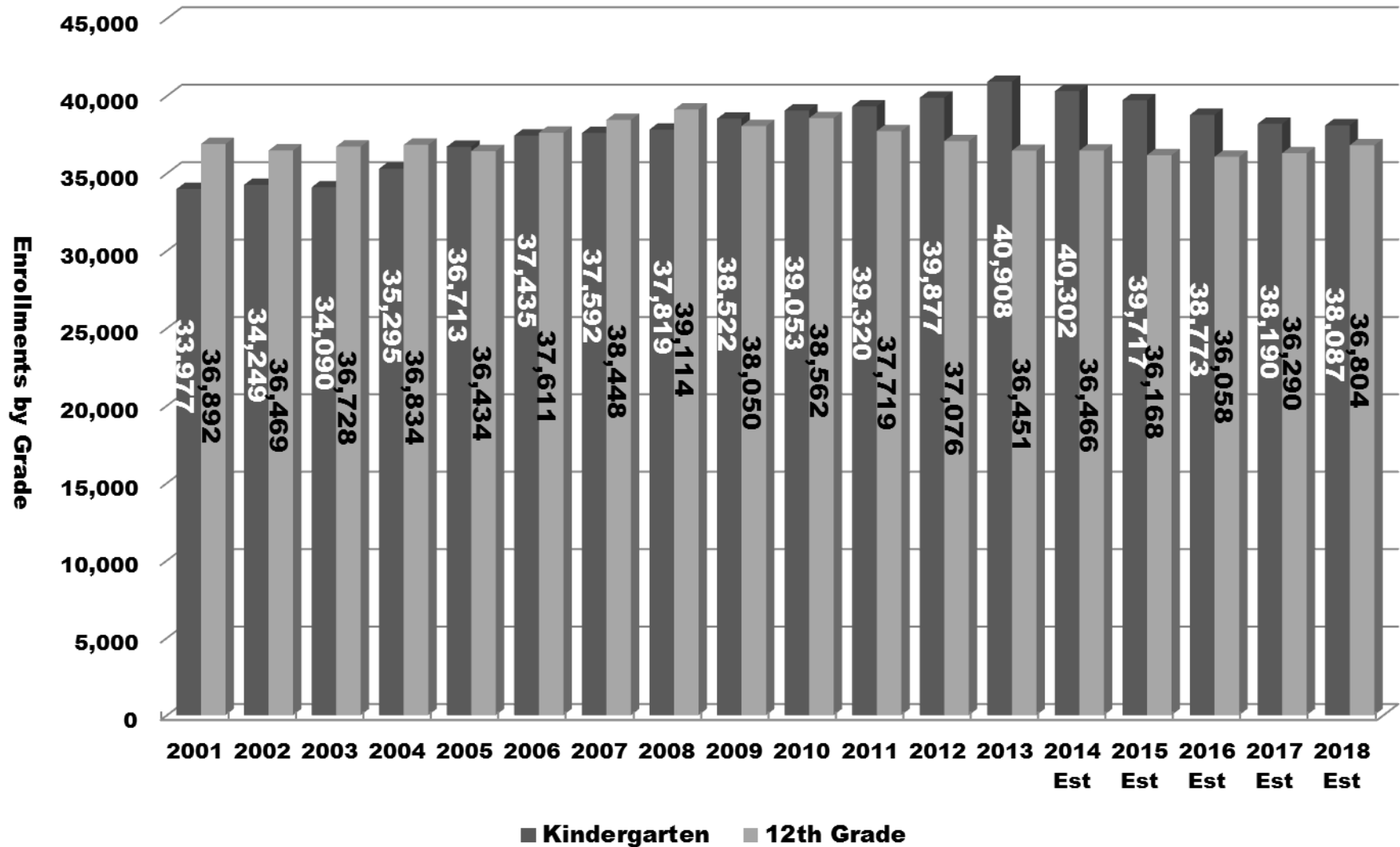
Source: Iowa Department of Management

## Iowa's K-12 Public and Non-public School Enrollments School Years 2001 - 2018



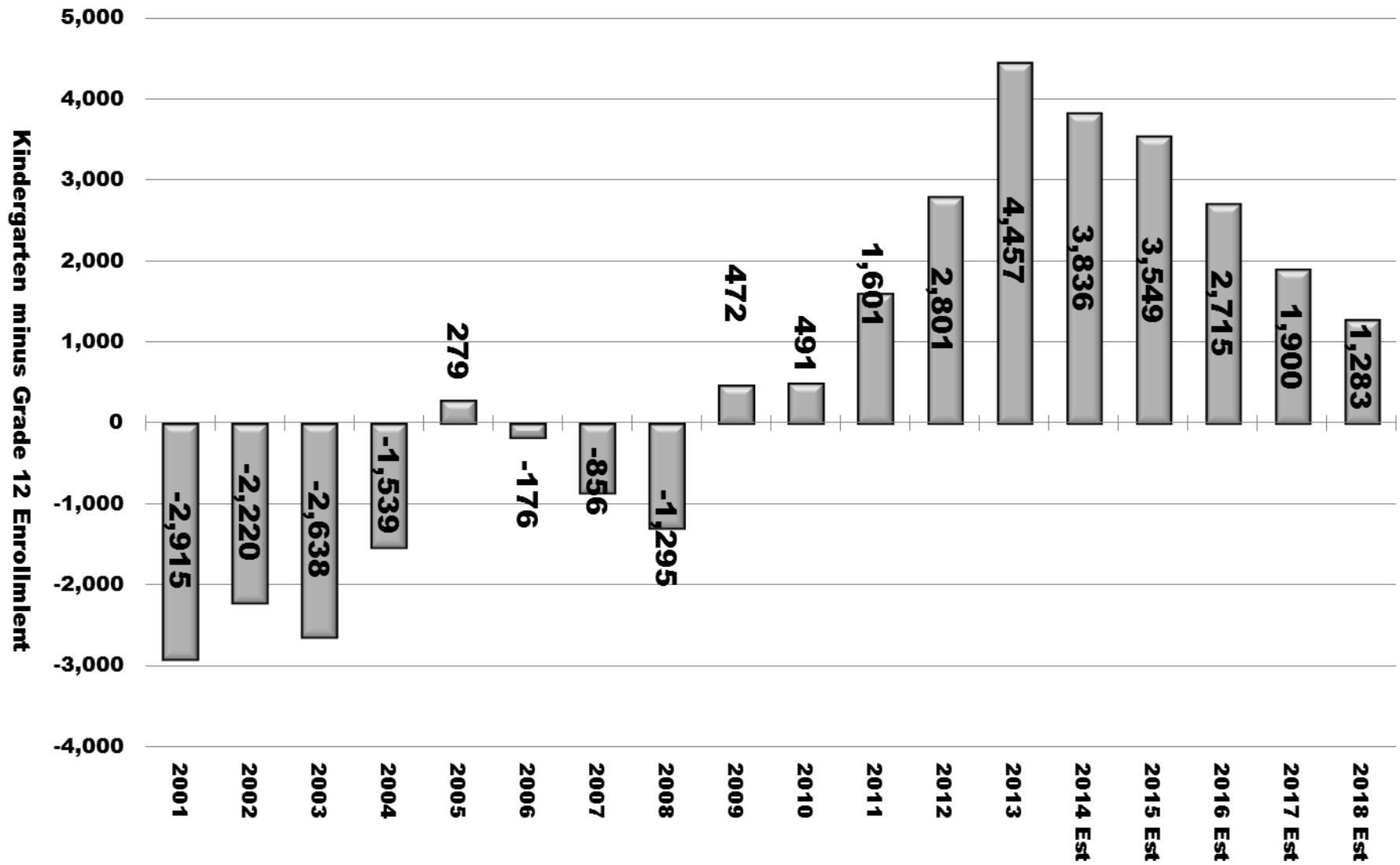
Source: Iowa Department of Education

# Iowa's Public School Enrollments Kindergarten Compared to 12th Grade School Years 2001 - 2018



Source: Iowa Department of Education

# Iowa's Public School Enrollments Kindergarten Compared to 12th Grade School Year 2001 - 2018



Source: Iowa Department of Education

**GRAPHS &  
SUPPORT DOCUMENTS -  
HUMAN SERVICES**

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**Iowa Department of Human Services  
Total Clients Served by Program (FY 2013)**

| Program                                             | Number of<br>Clients Served | SFY 2013            |                             |                        |                          |                          |  |
|-----------------------------------------------------|-----------------------------|---------------------|-----------------------------|------------------------|--------------------------|--------------------------|--|
|                                                     |                             | SFY13<br>State Cost | Federal/Other<br>Funds Cost | SFY 2013<br>Total Cost | Total Cost<br>Per Client | State Cost<br>Per Client |  |
| Adoption Subsidy                                    | 9,215                       | \$ 37,615,345       | \$ 31,604,070               | \$ 69,219,415          | \$ 7,512                 | \$ 4,082                 |  |
| Adult MH/DD Services*                               | 48,147                      | \$ 172,254,842      | \$ -                        | \$ 172,254,842         | \$ 3,578                 | \$ 3,578                 |  |
| Child Care                                          | 23,272                      | \$ 60,813,215       | \$ 42,274,732               | \$ 103,087,947         | \$ 4,430                 | \$ 2,613                 |  |
| Child Support                                       | 628,422                     | \$ 13,144,659       | \$ 38,059,038               | \$ 51,203,697          | \$ 81                    | \$ 21                    |  |
| Child Welfare                                       | 8,002                       | \$ 43,175,531       | \$ 42,673,452               | \$ 85,848,983          | \$ 10,728                | \$ 5,396                 |  |
| Family Investment Program                           | 38,135                      | \$ 44,967,915       | \$ 14,699,260               | \$ 59,667,175          | \$ 1,565                 | \$ 1,179                 |  |
| Hawk-I (includes expanded Medicaid and dental only) | 57,844                      | \$ 36,003,182       | \$ 100,336,554              | \$ 136,339,736         | \$ 2,357                 | \$ 622                   |  |
| Medicaid                                            | 401,129                     | \$ 1,395,975,651    | \$ 2,388,491,959            | \$ 3,784,467,610       | \$ 9,435                 | \$ 3,480                 |  |

|                                         | Average Daily<br>Census (ADC) | SFY13                |                             |                       |                          |                          |  |
|-----------------------------------------|-------------------------------|----------------------|-----------------------------|-----------------------|--------------------------|--------------------------|--|
|                                         |                               | SFY 13<br>State Cost | Federal/Other<br>Funds Cost | SFY13<br>Total Cost   | Total Cost<br>Per Client | State Cost<br>Per Client |  |
| <b>Juvenile Facilities:</b>             | <b>175</b>                    | <b>20,289,603</b>    | <b>3,871,513</b>            | <b>\$ 24,161,116</b>  | <b>306,805</b>           | <b>265,752</b>           |  |
| Toledo                                  | 51                            | \$ 8,847,235         | \$ 851,636                  | \$ 9,698,871          | \$ 190,174               | \$ 173,475               |  |
| Eldora                                  | 124                           | \$ 11,442,368        | \$ 3,019,877                | \$ 14,462,245         | \$ 116,631               | \$ 92,277                |  |
| <b>Civil Commitment Unit for Sexual</b> | <b>102</b>                    | <b>\$ 9,353,906</b>  | <b>\$ 3,022</b>             | <b>\$ 9,356,928</b>   | <b>\$ 91,735</b>         | <b>\$ 91,705</b>         |  |
| <b>Mental Health Institutes:</b>        | <b>164</b>                    | <b>50,954,798</b>    | <b>5,628,569</b>            | <b>\$ 56,583,367</b>  | <b>1,491,380</b>         | <b>1,371,812</b>         |  |
| Cherokee                                | 29                            | \$ 14,868,874        | \$ 579,821                  | \$ 15,448,695         | \$ 532,714               | \$ 512,720               |  |
| Clarinda                                | 29                            | \$ 8,607,606         | \$ 46,109                   | \$ 8,653,715          | \$ 298,404               | \$ 296,814               |  |
| Independence                            | 46                            | \$ 20,563,242        | \$ 2,879,553                | \$ 23,442,795         | \$ 509,626               | \$ 447,027               |  |
| Mt. Pleasant                            | 60                            | \$ 6,915,076         | \$ 2,123,086                | \$ 9,038,162          | \$ 150,636               | \$ 115,251               |  |
| <b>State Resource Centers:</b>          | <b>435</b>                    | <b>30,882,662</b>    | <b>105,659,491</b>          | <b>\$ 136,542,153</b> | <b>634,035</b>           | <b>141,100</b>           |  |
| Glenwood                                | 255                           | \$ 18,647,742        | \$ 57,565,741               | \$ 76,213,483         | \$ 298,876               | \$ 73,128                |  |
| Woodward                                | 180                           | \$ 12,234,920        | \$ 48,093,750               | \$ 60,328,670         | \$ 335,159               | \$ 67,972                |  |

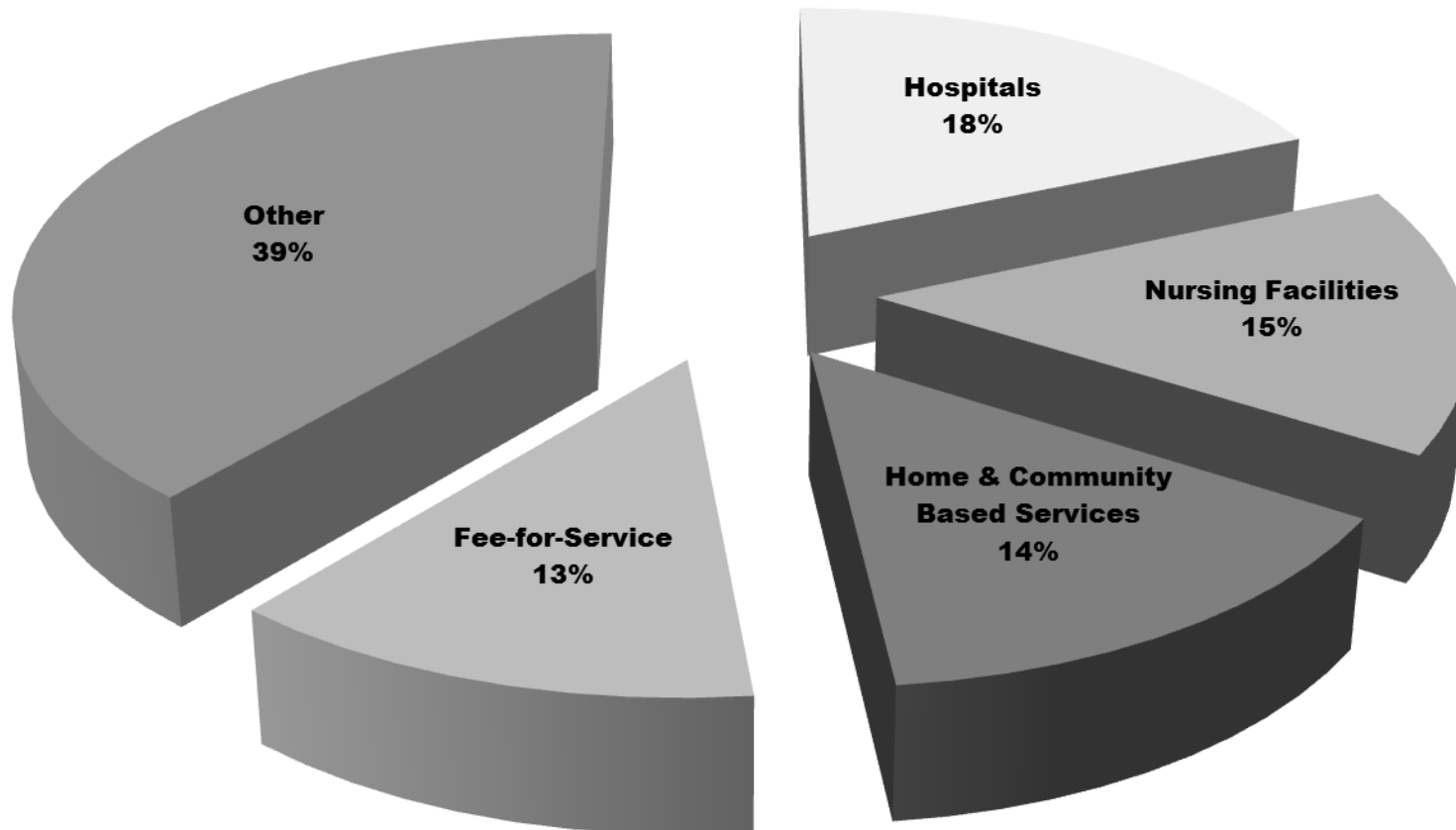
**NOTE: DHS facility costs include SFY13 intradepartmental appropriation transfers.**

\*Adult MH/DD Services clients served and dollars are for 2012. Only 56 counties had submitted 2013 MHDS services data to DHS by the December 1, 2013 deadline. Count of 48,147 includes those who receive either Medicaid services, non-Medicaid services or both. Federal share is already counted under Medicaid. In addition, a large share of the \$172,254,842 in state cost here, plus \$118,301,338 in county property taxes, are already counted under "Other" for Medicaid, MHIs and SRCs as county payments of the non-federal share of many adult MH/DD services.

Source: Iowa Department of Human Services

# **Medicaid Expense Summary FY2013 (Actual)**

60% Allocated to:  
Hospitals  
Nursing Facilities  
Home & Community Based

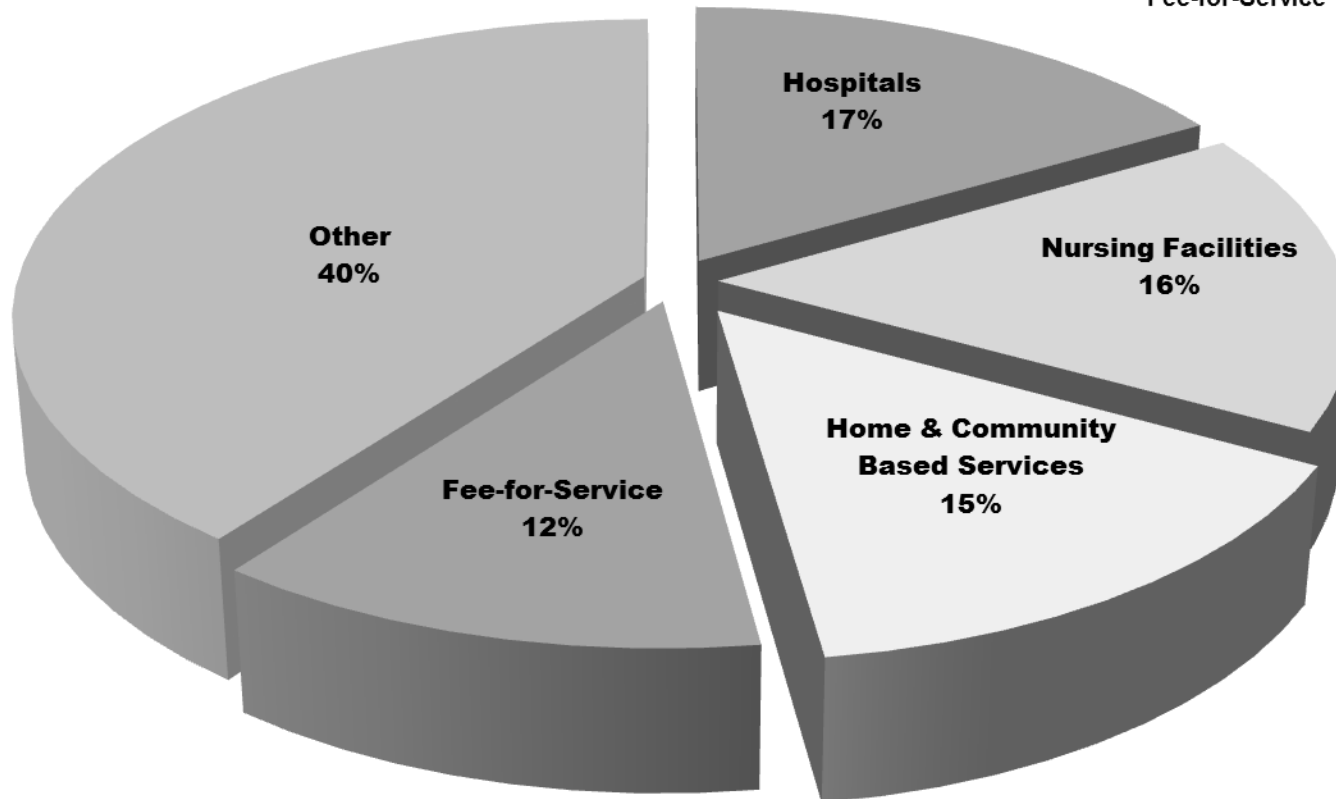


| FY13 Actual Expenditures        |                         |
|---------------------------------|-------------------------|
| Hospitals                       | \$ 699,924,161          |
| Nursing Facilities              | \$ 585,905,104          |
| Home & Community Based Services | \$ 542,598,783          |
| Fee-for-Service                 | \$ 481,505,555          |
| Other                           | \$ 1,474,179,908        |
| <b>Total</b>                    | <b>\$ 3,784,113,511</b> |

Source: Iowa Department of Human Services

## Medicaid Expense Summary FY 2014 (Governor's Recommendations)

60% Allocated to:  
Hospitals  
Nursing Facilities  
Home & Community Based  
Fee-for-Service

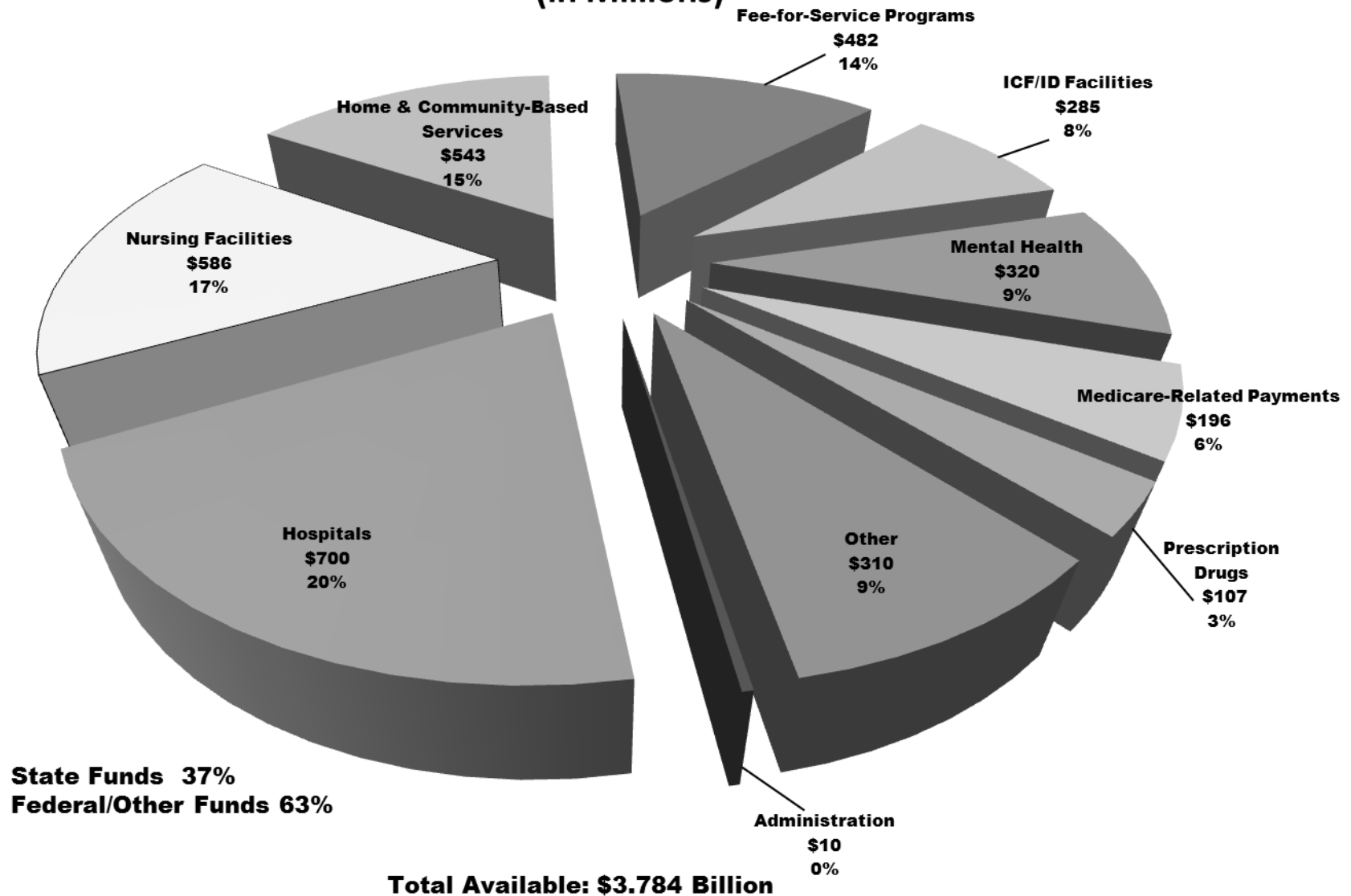


### FY14 Expenditures (Governor's Recommendations)

|                                 |                         |
|---------------------------------|-------------------------|
| Hospitals                       | \$ 640,241,198          |
| Nursing Facilities              | \$ 630,473,948          |
| Home & Community Based Services | \$ 571,710,943          |
| Fee-for-Service                 | \$ 479,042,871          |
| Other                           | \$ 1,531,377,314        |
| <b>Total</b>                    | <b>\$ 3,852,846,274</b> |

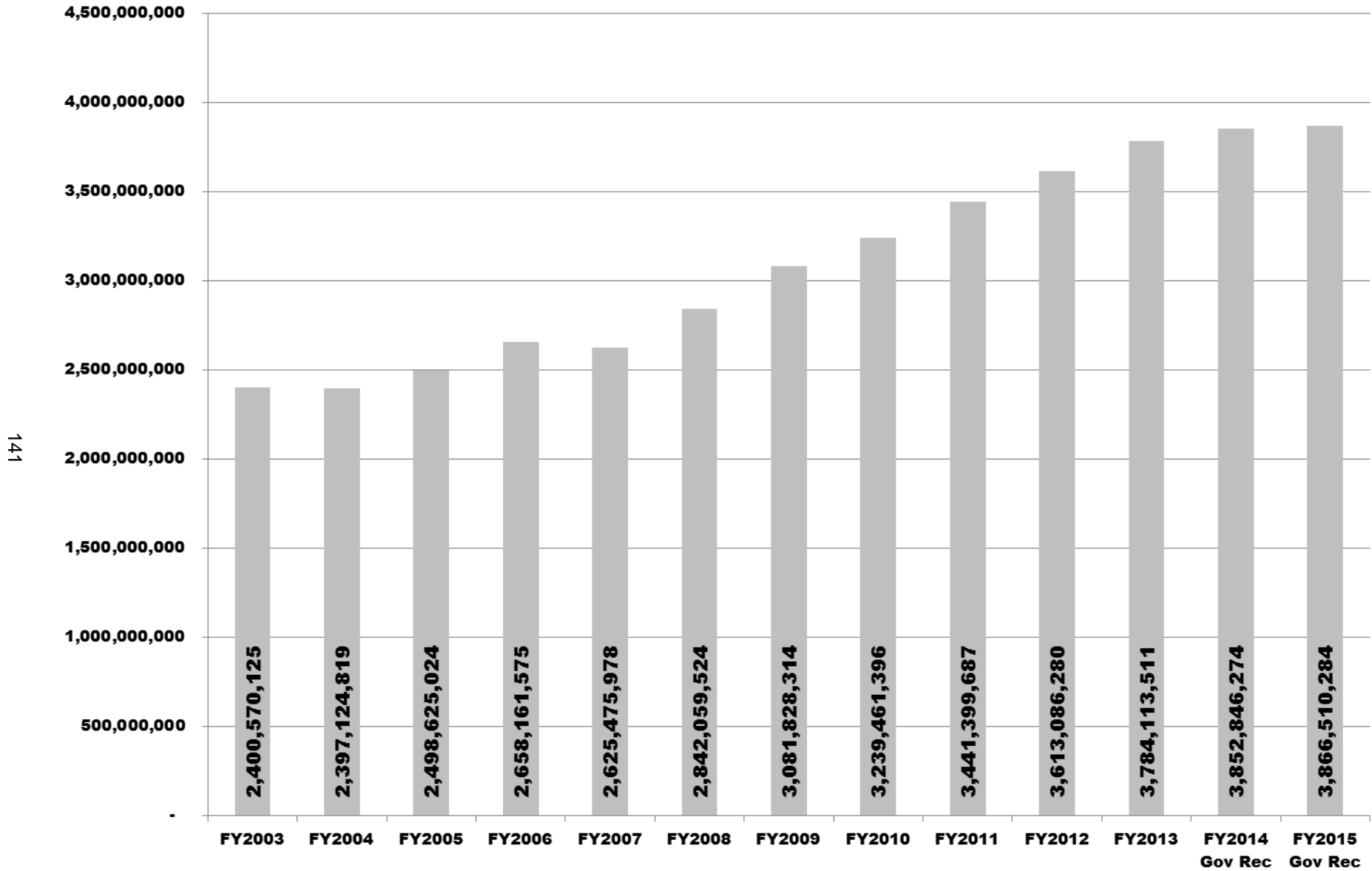
Source: Iowa Department of Management

# **Medicaid Expense FY 2013 All Funds (Actual) (in Millions)**



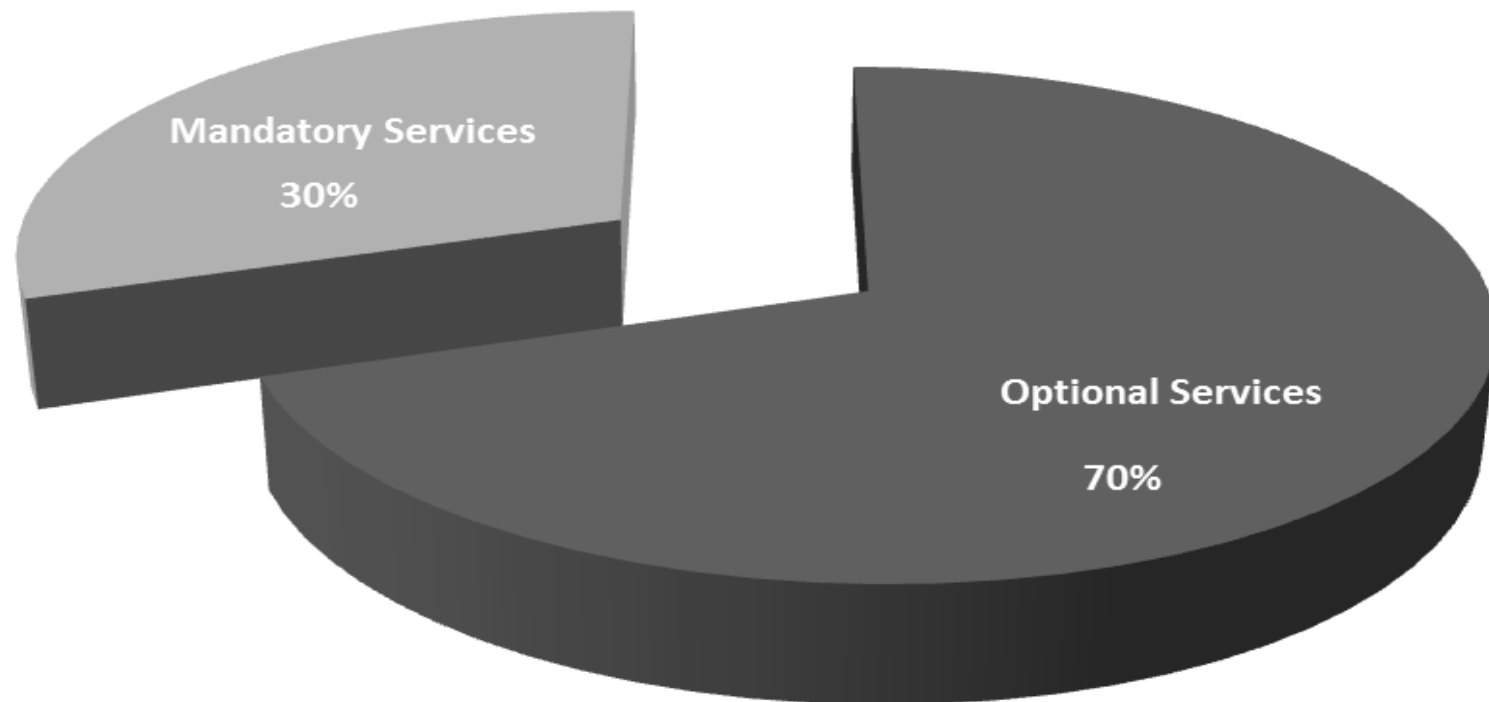
Source: Iowa Department of Human Services

**Medicaid Expenditures  
FY 2003 - FY 2015**



Source: Iowa Department of Human Services

## **FY 2013 Adult Medicaid Services Optional vs. Mandatory (All Funds)**



142

*Source: Iowa Department of Human Services*

**Medicaid & Mental Health Redesign Estimated Expenditures and Revenues by Category**  
**FY 2013 Actual - FY 2014 & FY 2015 Governor Recommended Estimates**

| Service Category                                                        | FY13                    | FY14                    | FY15                    | FY14 vs FY13         | FY15 vs FY14         |
|-------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|----------------------|----------------------|
| <b>Expenditures:</b>                                                    |                         |                         |                         |                      |                      |
| Hospital                                                                | \$ 274,325,889          | \$ 260,357,709          | \$ 260,336,087          | \$ (13,968,180)      | \$ (21,622)          |
| Fee for Service                                                         | \$ 193,661,534          | \$ 191,891,258          | \$ 204,604,262          | \$ (1,770,276)       | \$ 12,713,004        |
| Prescription Drug                                                       | \$ 42,984,065           | \$ 42,729,847           | \$ 45,031,616           | \$ (254,218)         | \$ 2,301,769         |
| Chronic Care Health Home Payments                                       | \$ 53,811               | \$ 125,164              | \$ 847,827              | \$ 71,354            | \$ 722,663           |
| Health Home Payments                                                    | \$ -                    | \$ 3,099,039            | \$ 5,878,692            | \$ 3,099,039         | \$ 2,779,653         |
| School Based Services                                                   | \$ -                    | \$ -                    | \$ -                    | \$ -                 | \$ -                 |
| Mental Health Services - State                                          | \$ 98,346,630           | \$ 101,703,689          | \$ 105,986,126          | \$ 3,357,059         | \$ 4,282,437         |
| Mental Health Services - Redesign*                                      | \$ 29,199,603           | \$ 31,390,206           | \$ 33,966,421           | \$ 2,190,603         | \$ 2,576,215         |
| Nursing Facility                                                        | \$ 235,373,488          | \$ 248,370,462          | \$ 276,770,124          | \$ 12,996,974        | \$ 28,399,662        |
| Nursing Facility Rebase                                                 | \$ -                    | \$ 15,268,148           | \$ -                    | \$ 15,268,148        | \$ (15,268,148)      |
| Intermediate Care Facilities (ICF)/Intellectual Disabilities (ID)-State | \$ 1,730,579            | \$ 1,702,640            | \$ 1,607,757            | \$ (27,939)          | \$ (94,883)          |
| ICF/ID-Redesign*                                                        | \$ 53,709,945           | \$ 57,739,355           | \$ 62,478,062           | \$ 4,029,410         | \$ 4,738,707         |
| State Resource Centers-State                                            | \$ 1,159,431            | \$ -                    | \$ -                    | \$ (1,159,431)       | \$ -                 |
| State Resource Centers-Redesign*                                        | \$ 15,802,362           | \$ 14,858,795           | \$ 14,431,493           | \$ (943,567)         | \$ (427,302)         |
| Home Community Based Waivers (HCBS)-State                               | \$ 81,759,321           | \$ 92,134,456           | \$ 98,667,390           | \$ 10,375,135        | \$ 6,532,934         |
| HCBS Waivers-Redesign*                                                  | \$ 136,530,089          | \$ 146,772,807          | \$ 158,818,549          | \$ 10,242,718        | \$ 12,045,742        |
| Home Health Care                                                        | \$ 52,580,325           | \$ 58,614,877           | \$ 61,253,438           | \$ 6,034,552         | \$ 2,638,561         |
| Managed Care                                                            | \$ 14,615,695           | \$ 37,637,371           | \$ 44,601,756           | \$ 23,021,676        | \$ 6,964,385         |
| Medicare Payments                                                       | \$ 131,365,802          | \$ 135,532,509          | \$ 141,026,510          | \$ 4,166,707         | \$ 5,494,001         |
| Medical Transportation                                                  | \$ 6,304,113            | \$ 6,366,728            | \$ 7,191,522            | \$ 62,615            | \$ 824,794           |
| Targeted Case Management - State                                        | \$ 14,346,902           | \$ 9,825,206            | \$ 11,728,627           | \$ (4,521,696)       | \$ 1,903,421         |
| Targeted Case Management - Redesign*                                    | \$ 5,701,164            | \$ 6,128,875            | \$ 6,631,876            | \$ 427,711           | \$ 503,001           |
| Other Providers/Programs                                                | \$ 2,992,084            | \$ 3,375,627            | \$ 4,122,056            | \$ 383,543           | \$ 746,429           |
| Money Follows Person-State                                              | \$ 1,077,081            | \$ 1,013,188            | \$ 1,105,963            | \$ (63,893)          | \$ 92,775            |
| Recoveries                                                              | \$ (39,731,575)         | \$ (37,296,476)         | \$ (39,612,591)         | \$ 2,435,099         | \$ (2,316,115)       |
| Administrative Activities                                               | \$ 4,555,810            | \$ 5,404,815            | \$ 5,665,131            | \$ 849,005           | \$ 260,317           |
| IowaCare/Mental Health Institution Transfers                            | \$ 41,927,016           | \$ 37,610,062           | \$ 25,874,211           | \$ (4,316,955)       | \$ (11,735,851)      |
| Transfers to Other Entities                                             | \$ 10,999,763           | \$ 5,058,646            | \$ 7,056,404            | \$ (5,941,117)       | \$ 1,997,758         |
| Balancing Incentive Program                                             | \$ (17,599,503)         | \$ (16,464,547)         | \$ (18,057,746)         | \$ 1,134,957         | \$ (1,593,199)       |
| MHDS Redesign Standardized Assess.                                      | \$ -                    | \$ 850,000              | \$ 3,050,000            | \$ 850,000           | \$ 2,200,001         |
| MHDS Redesign Children's Health Home                                    | \$ -                    | \$ 50,000               | \$ 50,000               | \$ 50,000            | \$ -                 |
| MHDS Redesign Administration                                            | \$ -                    | \$ 400,000              | \$ 400,000              | \$ 400,000           | \$ -                 |
| County Billing Write Offs                                               | \$ 956,555              | \$ -                    | \$ -                    | \$ (956,555)         | \$ -                 |
| County Billing Revenue                                                  | \$ (1,496,290)          | \$ -                    | \$ -                    | \$ 1,496,290         | \$ -                 |
| Adjustment Offsets                                                      | \$ 13,945,243           | \$ 2,722,617            | \$ (808,597)            | \$ (11,222,626)      | \$ (3,531,214)       |
| Cost Containment                                                        | \$ -                    | \$ -                    | \$ -                    | \$ -                 | \$ -                 |
| Audits/Financial Review                                                 | \$ 385,044              | \$ 495,582              | \$ 490,301              | \$ 110,538           | \$ (5,281)           |
| <b>TOTAL EXPENDITURES</b>                                               | <b>\$ 1,407,561,974</b> | <b>\$ 1,465,468,654</b> | <b>\$ 1,531,193,266</b> | <b>\$ 57,906,680</b> | <b>\$ 65,724,612</b> |
| Fed Medical Assistance Percentages (FMAP) Change - Basic Medicaid       | \$ -                    | \$ 43,206,761           | \$ 64,370,227           |                      |                      |
| FMAP Change - MHDS Redesign*                                            | \$ -                    | \$ 8,773,534            | \$ 14,006,291           |                      |                      |
| FMAP Change - State Resource Centers                                    | \$ -                    | \$ 575,827              | \$ 743,520              |                      |                      |
| Total FMAP Changes                                                      | \$ -                    | \$ 52,556,122           | \$ 79,120,038           |                      |                      |
| Mental Health Redesign Total Costs*                                     | \$ 240,943,163          | \$ 258,190,039          | \$ 279,826,402          | \$ 17,246,876        | \$ 21,636,363        |
| <b>Revenues:</b>                                                        | <b>FY13</b>             | <b>FY14**</b>           | <b>FY15</b>             | <b>FY14 vs FY13</b>  | <b>FY15 vs FY14</b>  |
| Medicaid General Fund (GF)                                              | \$ 975,956,421          | \$ 879,435,025          | \$ 879,435,025          | \$ (96,521,396)      | \$ -                 |
| GF - I/3 Distribution                                                   | \$ -                    | \$ 398,494              | \$ 398,494              | \$ 398,494           | \$ -                 |
| Medicaid GF - Governor Rec. Increase                                    | \$ -                    | \$ -                    | \$ 82,257,534           | \$ -                 | \$ 82,257,534        |
| MHDS Redesign GF*                                                       | \$ 228,321,583          | \$ 255,459,813          | \$ 255,459,813          | \$ 27,138,230        | \$ -                 |
| MHDS Redesign GF - Gov Rec. Increase                                    | \$ -                    | \$ -                    | \$ 24,366,589           | \$ -                 | \$ 24,366,589        |
| Carry Forward from Previous Fiscal Year                                 | \$ 15,337,099           | \$ 10,030,023           | \$ -                    | \$ (5,307,076)       | \$ (10,030,023)      |
| MH Risk Pool Carry Forward                                              | \$ 4,736,917            | \$ 1,839,294            | \$ -                    | \$ (2,897,623)       | \$ (1,839,294)       |
| Pharmaceutical Settlement Account                                       | \$ -                    | \$ 631,110              | \$ -                    | \$ 631,110           | \$ (631,110)         |
| Magellan Claim Refunds                                                  | \$ -                    | \$ 8,700,000            | \$ -                    | \$ 8,700,000         | \$ (8,700,000)       |
| Magellan Carry Forward                                                  | \$ 1,515,463            | \$ -                    | \$ -                    | \$ (1,515,463)       | \$ -                 |
| Health Care Trust Fund (Cig Tax)                                        | \$ 106,046,400          | \$ 222,760,000          | \$ 221,790,000          | \$ 116,713,600       | \$ (970,000)         |
| Nursing Facility Quality Assurance Fd                                   | \$ 26,500,000           | \$ 31,160,454           | \$ 29,195,653           | \$ 4,660,454         | \$ (1,964,801)       |
| Hospital Trust Fund                                                     | \$ 33,368,452           | \$ 34,288,000           | \$ 34,700,000           | \$ 919,548           | \$ 412,000           |
| CHIPRA Performance Bonus Fund                                           | \$ 11,586,323           | \$ 10,857,652           | \$ -                    | \$ (728,671)         | \$ (10,857,652)      |
| Health Care Transformation Account                                      | \$ 8,280,632            | \$ -                    | \$ -                    | \$ (8,280,632)       | \$ -                 |
| Veterans Home Transfer                                                  | \$ 3,533,318            | \$ -                    | \$ -                    | \$ (3,533,318)       | \$ -                 |
| Medicaid Fraud Account                                                  | \$ -                    | \$ 8,741,325            | \$ 2,422,695            | \$ 8,741,325         | \$ (6,318,630)       |
| Palo Tax                                                                | \$ 2,409,390            | \$ 1,167,464            | \$ 1,167,464            | \$ (1,241,926)       | \$ -                 |
| <b>TOTAL REVENUES</b>                                                   | <b>\$ 1,417,591,997</b> | <b>\$ 1,465,468,654</b> | <b>\$ 1,531,193,266</b> | <b>\$ 47,876,657</b> | <b>\$ 65,724,612</b> |

\* 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.

\*\*FY14 General Fund amounts include vetoes

Source: Iowa Department of Human Services

**Department of Human Services**  
**FY 2013 Medicaid Number of Recipients and Actual Expenditures**

|                                                |                             | SFY13 Expenditures Actuals |                       |                       |                      |
|------------------------------------------------|-----------------------------|----------------------------|-----------------------|-----------------------|----------------------|
|                                                | # Recipients*               | Total \$\$                 | Federal \$\$          | State \$\$            | Other \$\$           |
| <b><u>Hospital</u></b>                         |                             |                            |                       |                       |                      |
| Subtotal Inpatient Hospital                    | 83,474                      | \$ 295,689,100             | \$ 176,762,944        | \$ 118,926,156        | \$ -                 |
| Subtotal Outpatient Hospital                   | 345,232                     | \$ 265,177,924             | \$ 158,523,363        | \$ 106,654,561        | \$ -                 |
| Upper Payment Limit (UPL) Reimbursement        |                             | \$ 56,550,108              | \$ 33,805,655         | \$ 22,744,454         | \$ -                 |
| Hospital Rebasing                              |                             | \$ 15,201,260              | \$ 9,087,313          | \$ 6,113,947          |                      |
| Prior Year UPL and Rebasing Adjustments        |                             | \$ 23,386,453              | \$ 13,980,422         | \$ 9,406,031          |                      |
| UIHC Additional Reimbursement                  |                             | \$ 9,900,000               | \$ 5,927,130          | \$ -                  | \$ 3,972,870         |
| DSH                                            |                             | \$ 34,019,316              | \$ 20,328,826         | \$ 10,480,740         | \$ 3,209,750         |
| <b>Subtotal - Hospital</b>                     |                             | <b>\$ 699,924,161</b>      | <b>\$ 418,415,653</b> | <b>\$ 274,325,889</b> | <b>\$ 7,182,620</b>  |
| <b><u>Other Fee-for-Service Categories</u></b> |                             |                            |                       |                       |                      |
| Physician                                      | 397,853                     | \$ 214,295,373             | \$ 128,105,774        | \$ 86,189,599         | \$ -                 |
| RHC's & FQHC's                                 | Incl in Other Clinics Total | \$ 54,513,565              | \$ 32,588,209         | \$ 21,925,356         | \$ -                 |
| Other Clinics                                  | 114,490                     | \$ 7,573,766               | \$ 4,527,597          | \$ 3,046,168          | \$ -                 |
| Dental                                         | 187,523                     | \$ 60,279,837              | \$ 36,035,287         | \$ 24,244,550         | \$ -                 |
| Other Practitioner                             | 124,433                     | \$ 46,171,880              | \$ 27,601,550         | \$ 18,570,330         | \$ -                 |
| Optometric                                     | 115,903                     | \$ 11,385,524              | \$ 6,806,266          | \$ 4,579,258          | \$ -                 |
| Chiropractic                                   | 36,031                      | \$ 5,826,540               | \$ 3,483,106          | \$ 2,343,434          | \$ -                 |
| Podiatrist                                     | 23,125                      | \$ 2,934,795               | \$ 1,754,421          | \$ 1,180,375          | \$ -                 |
| Family Planning Services                       | 34,354                      | \$ 9,001,666               | \$ 5,381,196          | \$ 3,620,470          | \$ -                 |
| EPSDT                                          | 57,901                      | \$ 25,765,303              | \$ 15,402,498         | \$ 10,362,805         | \$ -                 |
| Medical Supplies/DME                           | 87,322                      | \$ 52,768,997              | \$ 31,545,307         | \$ 21,223,691         | \$ -                 |
| Lab/X-Ray                                      | 103,551                     | \$ 9,373,919               | \$ 5,603,729          | \$ 3,770,190          | \$ -                 |
| TXXI Adjustment                                |                             | \$ (18,385,610)            | \$ (10,990,918)       | \$ (7,394,692)        | \$ -                 |
| <b>Subtotal - Other FFS Categories</b>         |                             | <b>\$ 481,505,555</b>      | <b>\$ 287,844,020</b> | <b>\$ 193,661,534</b> | <b>\$ -</b>          |
| <b><u>Prescription Drugs</u></b>               |                             |                            |                       |                       |                      |
| Drugs                                          | 422,192                     | \$ 258,521,553             | \$ 154,544,185        | \$ 103,977,369        | \$ -                 |
| Drug Rebates                                   |                             | \$ (151,628,803)           | \$ (90,635,500)       | \$ (60,993,304)       | \$ -                 |
| <b>Subtotal - Prescription Drugs</b>           |                             | <b>\$ 106,892,750</b>      | <b>\$ 63,908,685</b>  | <b>\$ 42,984,065</b>  | <b>\$ -</b>          |
| <b><u>School-Based Services</u></b>            |                             |                            |                       |                       |                      |
| Local Education Agencies                       | 5,261                       | \$ 72,395,750              | \$ 43,278,179         | \$ -                  | \$ 29,117,571        |
| Infant & Toddler                               | 2,002                       | \$ 282,070                 | \$ 168,621            | \$ -                  | \$ 113,449           |
| <b>Subtotal - School-Based Services</b>        |                             | <b>\$ 72,677,820</b>       | <b>\$ 43,446,801</b>  | <b>\$ -</b>           | <b>\$ 29,231,019</b> |
| <b><u>Mental Health Services</u></b>           |                             |                            |                       |                       |                      |
| Iowa Plan                                      | 504,953                     | \$ 138,042,177             | \$ 82,639,953         | \$ 54,452,223         | \$ 950,000           |
| Iowa Plan -- BHIS                              | 506,317                     | \$ 64,485,223              | \$ 38,606,914         | \$ 25,878,309         | \$ -                 |
| Iowa Plan -- PMIC                              | 292,006                     | \$ 31,919,547              | \$ 19,108,572         | \$ 12,810,975         | \$ -                 |
| Remedial Services                              | Incl in BHIS Total          | \$ (1,020,444)             | \$ (606,854)          | \$ (413,591)          | \$ -                 |
| Habilitation                                   | 6,127                       | \$ 83,102,829              | \$ 49,673,403         | \$ 33,429,425         | \$ -                 |
| Psychiatric Services                           | 13,857                      | \$ 3,453,236               | \$ 2,064,344          | \$ 1,388,891          | \$ -                 |
| <b>Subtotal - Mental Health Services</b>       |                             | <b>\$ 319,982,567</b>      | <b>\$ 191,486,334</b> | <b>\$ 127,546,233</b> | <b>\$ 950,000</b>    |
| <b><u>Nursing Facility</u></b>                 |                             |                            |                       |                       |                      |
| Intermediate Care                              | 18,076                      | \$ 516,532,357             | \$ 308,767,474        | \$ 207,399,093        | \$ 365,790           |
| Skilled-Nursing Care                           | 5,530                       | \$ 28,331,890              | \$ 16,931,296         | \$ 11,400,594         | \$ -                 |
| Nursing Facilities for the Mentally Ill        | 112                         | \$ 8,708,078               | \$ 5,201,761          | \$ 3,506,317          | \$ -                 |
| Iowa Veteran's Home                            | Incl in Int Care Total      | \$ 31,697,711              | \$ 18,947,761         | \$ 12,749,950         | \$ -                 |
| Nurse Aid Training                             |                             | \$ 635,067                 | \$ 317,534            | \$ 317,534            | \$ -                 |
| <b>Subtotal - Nursing Facility</b>             |                             | <b>\$ 585,905,104</b>      | <b>\$ 350,165,826</b> | <b>\$ 235,373,488</b> | <b>\$ 365,790</b>    |



**Department of Human Services**  
**FY 2013 Medicaid Number of Recipients and Actual Expenditures**

|                                                      |                           | SFY13 Expenditures Actuals |                        |                        |                      |
|------------------------------------------------------|---------------------------|----------------------------|------------------------|------------------------|----------------------|
|                                                      | # Recipients*             | Total \$\$                 | Federal \$\$           | State \$\$             | Other \$\$           |
| <b><u>ICF/ID</u></b>                                 |                           |                            |                        |                        |                      |
| Community-Based ICF-ID                               | 2,164                     | \$ 183,045,953             | \$ 109,041,216         | \$ 73,186,664          | \$ 818,073           |
| Glenwood & Woodward                                  | Incl in ICF/ID Total      | \$ 119,605,081             | \$ 71,368,066          | \$ -                   | \$ 48,237,016        |
| ICF/MR Participation Fee                             |                           | \$ (17,746,140)            | \$ -                   | \$ (17,746,140)        | \$ -                 |
| <b>Subtotal - ICF/MR</b>                             |                           | <b>\$ 284,904,894</b>      | <b>\$ 180,409,281</b>  | <b>\$ 55,440,524</b>   | <b>\$ 49,055,089</b> |
| <b><u>HCBS Waivers</u></b>                           |                           |                            |                        |                        |                      |
| Intellectual Disabilities                            | 12,416                    | \$ 397,663,674             | \$ 237,691,161         | \$ 159,972,513         | \$ -                 |
| Elderly                                              | 11,607                    | \$ 78,873,099              | \$ 47,133,892          | \$ 31,739,207          | \$ -                 |
| Health & Disability                                  | 2,804                     | \$ 21,516,947              | \$ 12,862,416          | \$ 8,654,530           | \$ -                 |
| Brain Injury                                         | 1,549                     | \$ 30,532,172              | \$ 18,245,966          | \$ 12,286,206          | \$ -                 |
| SED                                                  | 1,159                     | \$ 9,080,361               | \$ 5,427,974           | \$ 3,652,387           | \$ -                 |
| Physical Disabilities                                | 1,102                     | \$ 4,599,134               | \$ 2,748,661           | \$ 1,850,473           | \$ -                 |
| AIDS                                                 | 38                        | \$ 333,397                 | \$ 199,303             | \$ 134,094             | \$ -                 |
| <b>Subtotal - HCBS Waivers</b>                       |                           | <b>\$ 542,598,783</b>      | <b>\$ 324,309,374</b>  | <b>\$ 218,289,410</b>  | <b>\$ -</b>          |
| <b><u>Home Health Care</u></b>                       |                           |                            |                        |                        |                      |
| Home Health Services                                 | 40,398                    | \$ 99,214,252              | \$ 59,310,280          | \$ 39,903,972          | \$ -                 |
| Hospice                                              | Incl in Home Health Total | \$ 31,517,537              | \$ 18,841,184          | \$ 12,676,353          | \$ -                 |
| <b>Subtotal - Home Health Care</b>                   |                           | <b>\$ 130,731,789</b>      | <b>\$ 78,151,463</b>   | <b>\$ 52,580,325</b>   | <b>\$ -</b>          |
| <b><u>Managed Care (Excluding the Iowa Plan)</u></b> |                           |                            |                        |                        |                      |
| Patient Management                                   | 263,136                   | \$ 4,504,569               | \$ 2,696,525           | \$ 1,808,043           | \$ -                 |
| PACE                                                 | 231                       | \$ 6,665,588               | \$ 3,990,038           | \$ 2,675,550           | \$ -                 |
| HMO                                                  | 25,157                    | \$ 25,124,428              | \$ 14,992,326          | \$ 10,132,102          | \$ -                 |
| <b>Subtotal - Managed Care</b>                       |                           | <b>\$ 36,294,584</b>       | <b>\$ 21,678,889</b>   | <b>\$ 14,615,695</b>   | <b>\$ -</b>          |
| <b><u>Medicare-Related Payments</u></b>              |                           |                            |                        |                        |                      |
| Buy-In                                               |                           | \$ 110,781,087             | \$ 64,853,775          | \$ 45,927,311          | \$ -                 |
| Medicare Part D Clawback                             |                           | \$ 85,438,491              | \$ -                   | \$ 85,438,491          | \$ -                 |
| <b>Subtotal - Medicare-Related Payments</b>          |                           | <b>\$ 196,219,577</b>      | <b>\$ 64,853,775</b>   | <b>\$ 131,365,802</b>  | <b>\$ -</b>          |
| <b><u>Medical Transportation</u></b>                 |                           |                            |                        |                        |                      |
| NEMT - Agency                                        |                           | \$ 19,791                  | \$ 10,073              | \$ 9,717               | \$ -                 |
| NEMT - Brokerage                                     | 505,124                   | \$ 10,355,811              | \$ 6,199,708           | \$ 4,156,103           | \$ -                 |
| Ambulance                                            | 25,315                    | \$ 5,316,489               | \$ 3,178,197           | \$ 2,138,292           | \$ -                 |
| <b>Subtotal - Medical Transportation</b>             |                           | <b>\$ 15,692,091</b>       | <b>\$ 9,387,978</b>    | <b>\$ 6,304,113</b>    | <b>\$ -</b>          |
| <b><u>Other Providers/Programs</u></b>               |                           |                            |                        |                        |                      |
| Targeted Case Management                             | 15,351                    | \$ 49,774,451              | \$ 29,726,385          | \$ 20,048,066          | \$ -                 |
| Health Insurance Premium Payments                    | 4,776                     | \$ 6,673,668               | \$ 3,970,033           | \$ 2,703,635           | \$ -                 |
| Lead Inspection                                      | 53                        | \$ 17,863                  | \$ 10,678              | \$ 7,184               | \$ -                 |
| Supplemental Personal Needs Allowance                |                           | \$ 281,265                 | \$ -                   | \$ 281,265             | \$ -                 |
| <b>Subtotal - Other Providers/Programs</b>           |                           | <b>\$ 56,747,246</b>       | <b>\$ 33,707,096</b>   | <b>\$ 23,040,150</b>   | <b>\$ -</b>          |
| <b><u>Money Follows the Person</u></b>               |                           |                            |                        |                        |                      |
| MFP Services                                         |                           | \$ 5,353,771               | \$ 4,276,691           | \$ 1,077,081           | \$ -                 |
| <b>Subtotal - Money Follows the Person</b>           |                           | <b>\$ 5,353,771</b>        | <b>\$ 4,276,691</b>    | <b>\$ 1,077,081</b>    | <b>\$ -</b>          |
| <b><u>Recoveries</u></b>                             |                           |                            |                        |                        |                      |
| State Recoveries                                     |                           | \$ (69,266,828)            | \$ (41,625,438)        | \$ (27,641,390)        | \$ -                 |
| LEA/AEA/I&T/MHI Recon                                |                           | \$ -                       | \$ (96,062)            | \$ (6,438,577)         | \$ 6,534,639         |
| AWP Drug Settlements                                 |                           | \$ (4,665,031)             | \$ -                   | \$ (4,665,031)         | \$ -                 |
| MEPD Premiums                                        |                           | \$ (2,456,937)             | \$ (1,470,360)         | \$ (986,577)           | \$ -                 |
| <b>Subtotal - Recoveries</b>                         |                           | <b>\$ (76,388,796)</b>     | <b>\$ (43,191,860)</b> | <b>\$ (39,731,575)</b> | <b>\$ 6,534,639</b>  |

**Department of Human Services**  
**FY 2013 Medicaid Number of Recipients and Actual Expenditures**

|                                                          |               | SFY13 Expenditures Actuals |                         |                         |                        |
|----------------------------------------------------------|---------------|----------------------------|-------------------------|-------------------------|------------------------|
|                                                          | # Recipients* | Total \$\$                 | Federal \$\$            | State \$\$              | Other \$\$             |
| <b><u>Administrative Activities</u></b>                  |               |                            |                         |                         |                        |
| IDPH Case Management Contract                            |               | \$ 3,304,143               | \$ 1,652,071            | \$ 1,652,071            | \$ -                   |
| Postage                                                  |               | \$ 1,216,147               | \$ 608,074              | \$ 608,074              | \$ -                   |
| HMS Contract                                             |               | \$ 1,714,742               | \$ 857,371              | \$ 857,371              | \$ -                   |
| Leveraging Activities                                    |               | \$ 2,392,003               | \$ 1,606,095            | \$ 785,908              | \$ -                   |
| Translation & Interpreter Services                       |               | \$ 337,033                 | \$ 231,228              | \$ 105,805              | \$ -                   |
| HIPP Admin.                                              |               | \$ 1,022,954               | \$ 507,099              | \$ 506,369              | \$ 9,485               |
| TPL/AOR Fees                                             |               | \$ 80,423                  | \$ 40,212               | \$ 40,212               | \$ -                   |
| <b>Subtotal - Administrative Activities</b>              |               | <b>\$ 10,067,445</b>       | <b>\$ 5,502,150</b>     | <b>\$ 4,555,810</b>     | <b>\$ 9,485</b>        |
| <b><u>IowaCare Transfers</u></b>                         |               |                            |                         |                         |                        |
| MHI Transfer                                             |               | \$ 25,874,211              | \$ -                    | \$ 25,874,211           | \$ -                   |
| IowaCare Transfer                                        |               | \$ 16,052,805              | \$ -                    | \$ 16,052,805           | \$ -                   |
| <b>Subtotal - IowaCare Transfers</b>                     |               | <b>\$ 41,927,016</b>       | <b>\$ -</b>             | <b>\$ 41,927,016</b>    | <b>\$ -</b>            |
| <b><u>Transfers to Other Appropriations/Entities</u></b> |               |                            |                         |                         |                        |
| Transfer to Field and General Admin.                     |               | \$ 2,967,548               | \$ -                    | \$ 2,967,548            | \$ -                   |
| Medical Contracts Transfers                              |               | \$ 2,902,595               | \$ -                    | \$ 2,902,595            | \$ -                   |
| Iowa Chronic Care Consortium                             |               | \$ 308,000                 | \$ 108,000              | \$ 200,000              | \$ -                   |
| PERM Audit Administrative Expenses                       |               | \$ 264,590                 | \$ -                    | \$ 264,590              | \$ -                   |
| Pharmaceutical Settlement Transfer                       |               | \$ 4,665,031               | \$ -                    | \$ 4,665,031            | \$ -                   |
| Iowa Plan Recovery Transfers/Payments                    |               | \$ -                       | \$ -                    | \$ -                    | \$ -                   |
| <b>Subtotal - Other Transfers</b>                        |               | <b>\$ 11,107,763</b>       | <b>\$ 108,000</b>       | <b>\$ 10,999,763</b>    | <b>\$ -</b>            |
| <b><u>MHDS Redesign</u></b>                              |               |                            |                         |                         |                        |
| Resource Center Services                                 |               | \$ -                       | \$ -                    | \$ 16,961,793           | \$ (16,961,793)        |
| Standardized Assessments                                 |               | \$ -                       | \$ -                    | \$ -                    | \$ -                   |
| Children's Health Home                                   |               | \$ -                       | \$ -                    | \$ -                    | \$ -                   |
| Administration                                           |               | \$ -                       | \$ -                    | \$ -                    | \$ -                   |
| County Billing Write-Offs                                |               | \$ -                       | \$ -                    | \$ 956,555              | \$ (956,555)           |
| County Billing Revenue                                   |               | \$ -                       | \$ -                    | \$ (1,496,290)          | \$ 1,496,290           |
| <b>Subtotal - MHDS Redesign</b>                          |               | <b>\$ -</b>                | <b>\$ -</b>             | <b>\$ 16,422,058</b>    | <b>\$ (16,422,058)</b> |
| <b><u>Other Initiatives</u></b>                          |               |                            |                         |                         |                        |
| Health Home Payments                                     |               | \$ 538,113                 | \$ 484,301              | \$ 53,811               | \$ -                   |
| Balancing Incentive Program                              |               | \$ -                       | \$ 17,599,503           | \$ (17,599,503)         | \$ -                   |
| Primary Care Physician Increase                          |               | \$ 5,083,747               | \$ 5,083,747            | \$ -                    | \$ -                   |
| Refugee                                                  |               | \$ 549,130                 | \$ -                    | \$ -                    | \$ 549,130             |
| Remaining Cost Containment                               |               | \$ -                       | \$ -                    | \$ -                    | \$ -                   |
| <b>Subtotal - Other Initiatives</b>                      |               | <b>\$ 6,170,990</b>        | <b>\$ 23,167,552</b>    | <b>\$ (17,545,692)</b>  | <b>\$ 549,130</b>      |
| <b><u>Adjustments/Offsets</u></b>                        |               |                            |                         |                         |                        |
| FMAP/BCCT/State-Only Adjustment                          |               | \$ 16,161,066              | \$ (248,217)            | \$ 16,409,283           | \$ -                   |
| TXXI Adjustment                                          |               | \$ (6,126,405)             | \$ (3,662,365)          | \$ (2,464,040)          | \$ -                   |
| <b>Subtotal - Adjustments/Offsets</b>                    |               | <b>\$ 10,034,661</b>       | <b>\$ (3,910,582)</b>   | <b>\$ 13,945,243</b>    | <b>\$ -</b>            |
| <b><u>OIG Audits/CMS Financial Mgmt Reviews</u></b>      |               |                            |                         |                         |                        |
| OIG Audits                                               |               | \$ -                       | \$ (385,044)            | \$ 385,044              | \$ -                   |
| <b>Subtotal - Audits/FMRs</b>                            |               | <b>\$ -</b>                | <b>\$ (385,044)</b>     | <b>\$ 385,044</b>       | <b>\$ -</b>            |
| <b>Total</b>                                             |               |                            |                         |                         |                        |
|                                                          | <b>#</b>      | <b>\$ 3,538,349,771</b>    | <b>\$ 2,053,332,082</b> | <b>\$ 1,407,561,974</b> | <b>\$ 77,455,715</b>   |
| <b>Plus Rebates and Recoveries &amp; Assmt Fee</b>       |               |                            |                         |                         |                        |
|                                                          |               | <b>\$ 3,784,113,511</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 2013 Medicaid Adult Mandatory Services  
Adults Only (Age 21 and Over)**

| Provider Description            | Recipients | Actual FY 2013 Expenditures |                      |                      |              |
|---------------------------------|------------|-----------------------------|----------------------|----------------------|--------------|
|                                 |            | Total                       | Federal              | State Funds          | County/Other |
| GENERAL HOSPITAL                | 203,446    | \$499,331,832               | \$298,500,569        | \$200,831,263        | \$0          |
| PHYSICIAN MD                    | 252,011    | \$135,154,552               | \$80,795,391         | \$54,359,161         | \$0          |
| PHYSICIAN DO                    | 83,402     | \$21,843,071                | \$13,057,788         | \$8,785,283          | \$0          |
| INDEPENDENT LAB                 | 64,062     | \$6,639,192                 | \$3,968,909          | \$2,670,283          | \$0          |
| RURAL HEALTH CLINIC             | 23,270     | \$8,400,877                 | \$5,022,044          | \$3,378,833          | \$0          |
| SKILLED NURSING FACILITY        | 1,076      | \$12,312,111                | \$7,360,180          | \$4,951,931          | \$0          |
| FAMILY PLANNING                 | 23,492     | \$6,187,755                 | \$5,568,979          | \$618,775            | \$0          |
| HEALTH MAINTENANCE ORG          | 6,642      | \$9,473,347                 | \$5,663,167          | \$3,810,180          | \$0          |
| CERTIFIED NURSE MIDWIFE         | 2,111      | \$748,907                   | \$447,697            | \$301,211            | \$0          |
| CERTIFIED REGISTERED NURSE PRAC | 14,646     | \$3,233,754                 | \$1,933,138          | \$1,300,616          | \$0          |
| FEDERAL QUAL HEALTH CENTER      | 22,279     | \$11,247,214                | \$6,723,585          | \$4,523,630          | \$0          |
| NURSE PRACTITIONER              | 37,373     | \$4,677,355                 | \$2,796,123          | \$1,881,232          | \$0          |
| MENTAL HLTH SUBSTANCE ABUSE PLN | 184,335    | \$48,421,206                | \$28,946,197         | \$19,475,009         | \$0          |
| <b>TOTAL</b>                    |            | <b>\$767,671,173</b>        | <b>\$460,783,767</b> | <b>\$306,887,407</b> | <b>\$0</b>   |

Notes

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

Non-recipient payments such as disproportionate share hospital (DSH) payments and graduate medical education payments are excluded. The Health Maintenance Organization (Provider Type 24) is not a mandatory or optional service. Rather, the HMO acts as a payer of Medicaid. The Mental Health Substance Abuse Plan (Provider Type 53 - Iowa Plan payments) is not a mandatory or optional service. Rather, the Iowa Plan contractor acts as a payer of Medicaid services. Based on the distribution of expenditures for the population covered, it is estimated that 60% of adult expenditures paid through the Iowa Plan are for mandatory services.

*Source: Iowa Department of Human Services*

**Iowa Department of Human Services  
FY 2013 - Medicaid Adult Optional Services  
Adults Only (Age 21 and Over)**

| Provider Description             | Recipients | Actual FY 2013 Expenditures |                         |                       |              |
|----------------------------------|------------|-----------------------------|-------------------------|-----------------------|--------------|
|                                  |            | Total                       | Federal                 | State Funds           | County/Other |
| DENTIST                          | 63,109     | \$ 28,367,086               | \$ 16,957,844           | \$ 11,409,242         | \$ -         |
| PODIATRIST                       | 22,098     | \$ 3,082,066                | \$ 1,842,459            | \$ 1,239,607          | \$ -         |
| OPTOMETRIST                      | 52,350     | \$ 4,682,362                | \$ 2,799,116            | \$ 1,883,246          | \$ -         |
| OPTICIAN                         | 11,489     | \$ 582,329                  | \$ 348,117              | \$ 234,213            | \$ -         |
| PHARMACY                         | 176,657    | \$ 149,526,095              | \$ 89,386,699           | \$ 60,139,395         | \$ -         |
| HOME HEALTH AGENCY               | 16,748     | \$ 83,605,947               | \$ 49,979,635           | \$ 33,626,312         | \$ -         |
| AMBULANCE                        | 19,376     | \$ 4,139,716                | \$ 2,474,722            | \$ 1,664,994          | \$ -         |
| MEDICAL SUPPLIES                 | 43,477     | \$ 34,351,164               | \$ 20,535,126           | \$ 13,816,038         | \$ -         |
| CLINIC                           | 766        | \$ 4,909,626                | \$ 2,934,974            | \$ 1,974,651          | \$ -         |
| PHYSICAL THERAPIST               | 4,440      | \$ 1,426,064                | \$ 852,501              | \$ 573,563            | \$ -         |
| CHIROPRACTOR                     | 19,929     | \$ 3,344,865                | \$ 1,999,560            | \$ 1,345,305          | \$ -         |
| AUDIOLOGIST                      | 4,177      | \$ 1,484,214                | \$ 887,263              | \$ 596,951            | \$ -         |
| REHAB AGENCY                     | 1,530      | \$ 1,019,143                | \$ 609,243              | \$ 409,899            | \$ -         |
| INTERMEDIATE CARE FACILITY (ICF) | 19,749     | \$ 547,948,917              | \$ 327,563,863          | \$ 220,385,055        | \$ -         |
| COMMUNITY MENTAL HEALTH          | 9,947      | \$ 1,778,906                | \$ 1,063,430            | \$ 715,476            | \$ -         |
| HEALTH MAINTENANCE ORGAN         | 6,642      | \$ 1,052,594                | \$ 629,241              | \$ 423,353            | \$ -         |
| ICF/MR STATE                     | 434        | \$ 113,739,088              | \$ 67,993,227           | \$ 45,745,861         | \$ -         |
| MENTAL HOSPITAL                  | 27         | \$ 5,231,162                | \$ 3,127,189            | \$ 2,103,974          | \$ -         |
| COMMUNITY BASED ICF/MR           | 1,289      | \$ 129,341,858              | \$ 77,320,562           | \$ 52,021,295         | \$ -         |
| PSYCHOLOGIST                     | 2,182      | \$ 473,638                  | \$ 283,141              | \$ 190,497            | \$ -         |
| SCREENING CENTER                 | 133        | \$ 5,614                    | \$ 3,356                | \$ 2,258              | \$ -         |
| HEARING AID DEALER               | 968        | \$ 394,909                  | \$ 236,077              | \$ 158,832            | \$ -         |
| OCCUPATIONAL THERAPIST           | 211        | \$ 91,834                   | \$ 54,898               | \$ 36,936             | \$ -         |
| ORTHOPEDIC SHOE DEALER           | 384        | \$ 76,996                   | \$ 46,028               | \$ 30,968             | \$ -         |
| MATERNAL HEALTH CENTER           | 4,881      | \$ 894,685                  | \$ 534,842              | \$ 359,842            | \$ -         |
| AMBULATORY SURGICAL CENTER       | 4,861      | \$ 2,091,174                | \$ 1,250,104            | \$ 841,070            | \$ -         |
| PSYCH MEDICAL INST CHILDREN      | 30         | \$ 2,391,932                | \$ 1,429,897            | \$ 962,035            | \$ -         |
| TARGETED CASE MANAGEMENT         | 9,717      | \$ 27,341,846               | \$ 16,344,956           | \$ 10,996,891         | \$ -         |
| ADULT REHAB                      | 1          | \$ (2,162)                  | \$ (1,292)              | \$ (869)              | \$ -         |
| HOSPICE                          | 5,402      | \$ 31,050,507               | \$ 18,561,993           | \$ 12,488,514         | \$ -         |
| CLINICAL SOCIAL WORKER           | 585        | \$ 196,840                  | \$ 117,671              | \$ 79,169             | \$ -         |
| THERAPEUTIC TREATMENT SERVICE    | 1          | \$ (1,024)                  | \$ (612)                | \$ (412)              | \$ -         |
| NURSING FACILITY - MENTAL ILL    | 112        | \$ 8,403,134                | \$ 5,023,394            | \$ -                  | \$ -         |
| MENT HLTH SUBSTANCE ABUSE PLN    | 184,335    | \$ 32,259,989               | \$ 19,285,021           | \$ 12,974,968         | \$ -         |
| PACE                             | 231        | \$ 6,665,588                | \$ 3,984,688            | \$ 2,680,899          | \$ -         |
| INSTITUTIONAL - GENERAL          | 5          | \$ 130,955                  | \$ 78,285               | \$ 52,670             | \$ -         |
| OTHER PRACTITIONER - GENERAL     | 18         | \$ 1,713,340                | \$ 1,024,235            | \$ 689,105            | \$ -         |
| BEHAVIORAL HEALTH                | 275        | \$ 47,701                   | \$ 28,515               | \$ 19,185             | \$ -         |
| REMEDIAL SERVICES                | 517        | \$ 61,513                   | \$ 36,772               | \$ 24,740             | \$ -         |
| HABILITATION SERVICES            | 5,637      | \$ 76,167,604               | \$ 45,532,994           | \$ 30,634,610         | \$ -         |
| NEMT BROKER                      | 185,577    | \$ 3,626,410                | \$ 2,167,868            | \$ 1,458,542          | \$ -         |
| INDEPENDENT SPEECH PATHOLOGIST   | 3          | \$ 1,123                    | \$ 672                  | \$ 452                | \$ -         |
| HEALTH HOME PROV                 | 3,182      | \$ 432,502                  | \$ 389,252              | \$ 43,250             | \$ -         |
| PUBLIC HEALTH AGENCIES           | 6          | \$ 295                      | \$ 177                  | \$ 119                | \$ -         |
| WAIVER                           | 24,167     | \$ 458,474,326              | \$ 274,075,952          | \$ 184,398,374        | \$ -         |
| <b>TOTAL</b>                     |            | <b>\$ 1,772,604,470</b>     | <b>\$ 1,059,793,654</b> | <b>\$ 709,431,075</b> | <b>\$ -</b>  |

**Notes**

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

Non-receipt payments such as disproportionate share hospital (DSH) payments and graduate medical education payments are excluded.

The State Resource Center appropriations, rather than the Medical Assistance appropriation, fund the majority of the state share of Provider Type 25.

The State Mental Health Institute appropriations finance a portion of the state share for Provider Types 41 and 52.

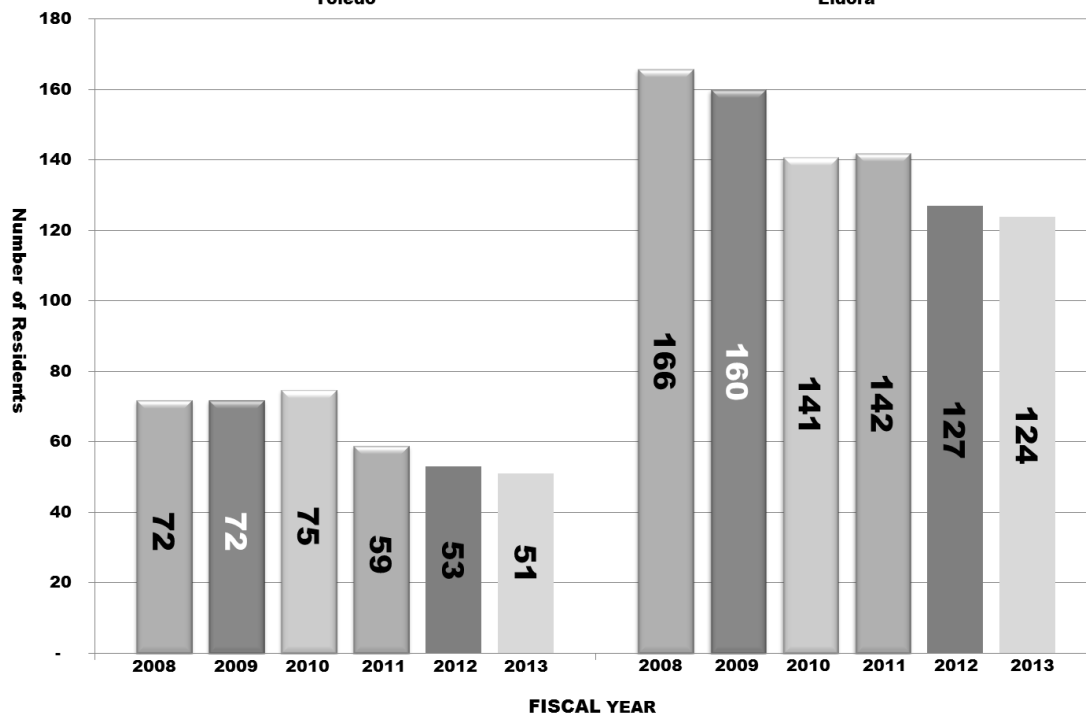
The Health Maintenance Organization (Provider Type 24) is not a mandatory or optional service. Rather, the HMO acts as a payer of Medicaid services. Based on the distribution of expenditures for the population covered, it is estimated that 10% of expenditures paid through the HMO are for optional services.

The Mental Health Substance Abuse Plan (Provider Type 53 - Iowa Plan payments) is not a mandatory or optional service. Rather, the Iowa Plan contractor acts as a payer of Medicaid Services. Based on the distribution of expenditures for the population covered, it is estimated that 40% of adult expenditures paid through the Iowa Plan are for optional services.

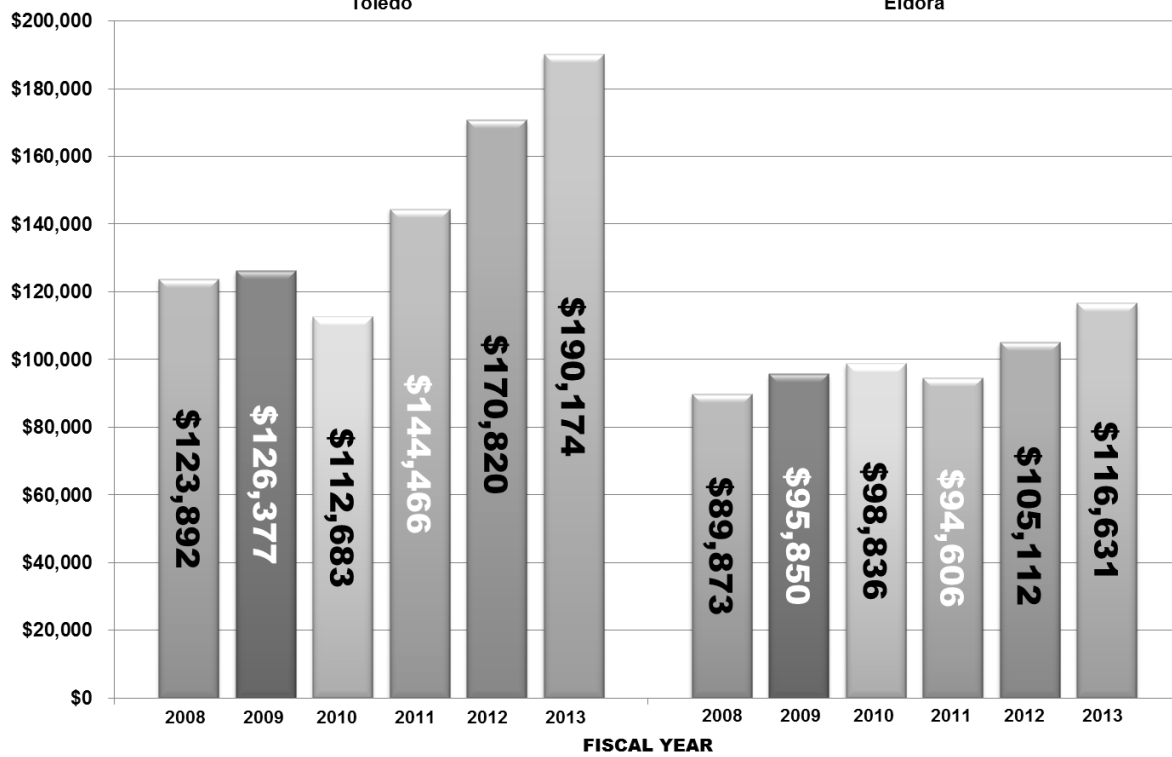
*Source: Iowa Department of Human Services*



## Eldora

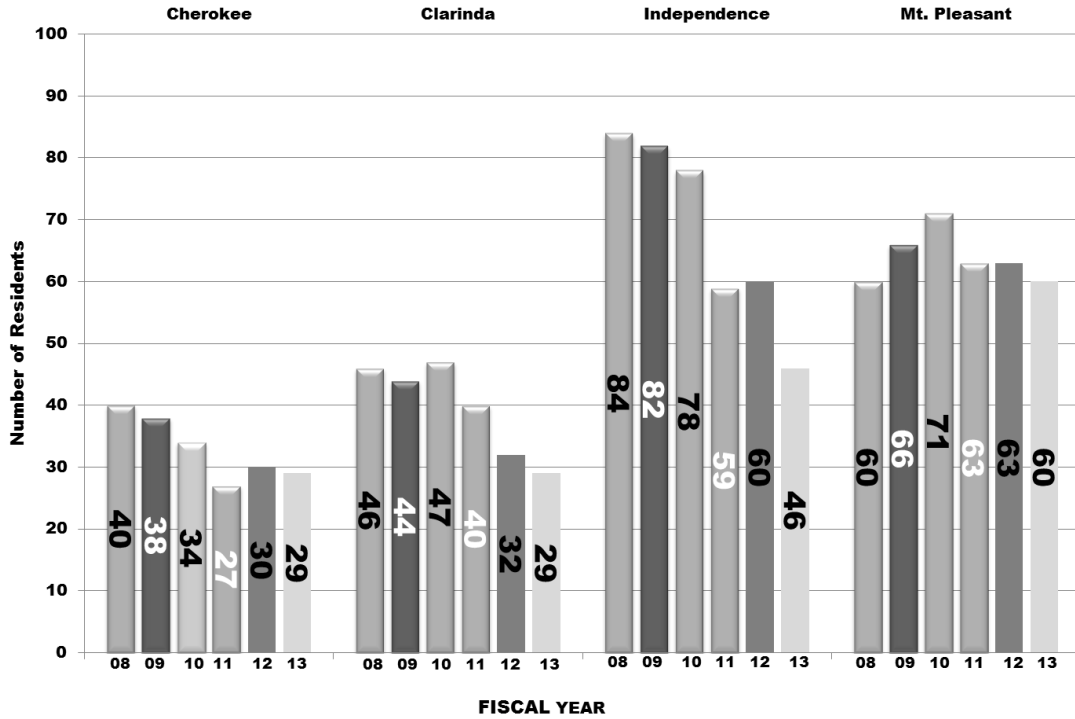


**Eldora**

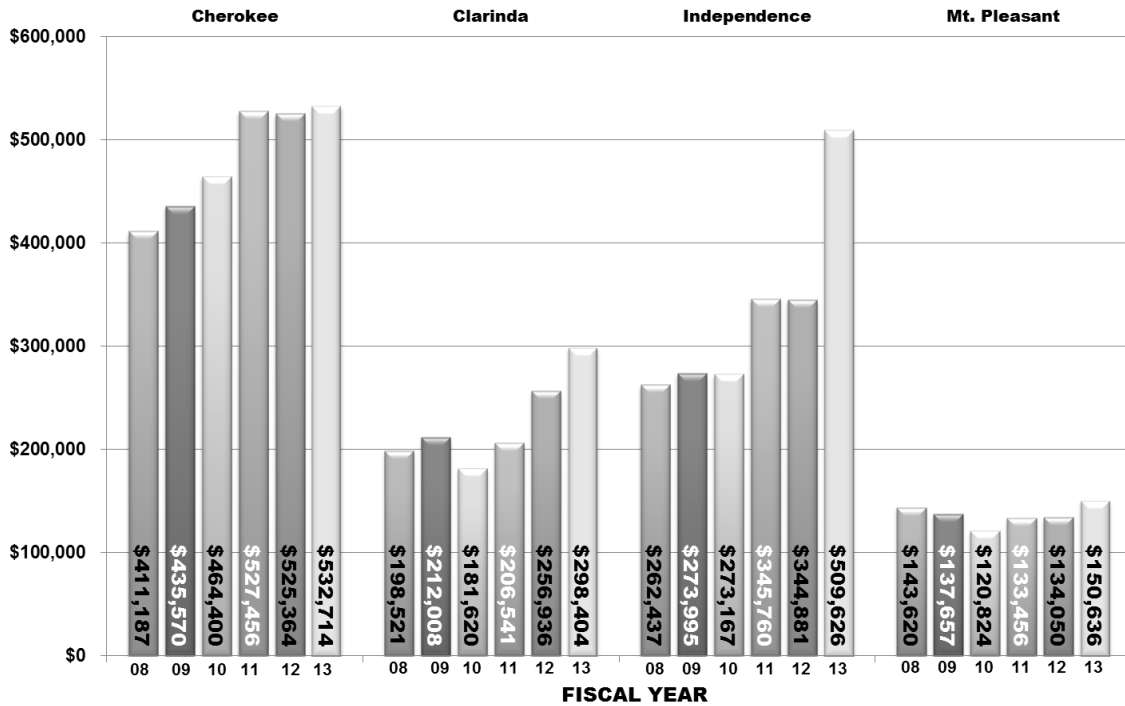


Source: Iowa Department of Human Services

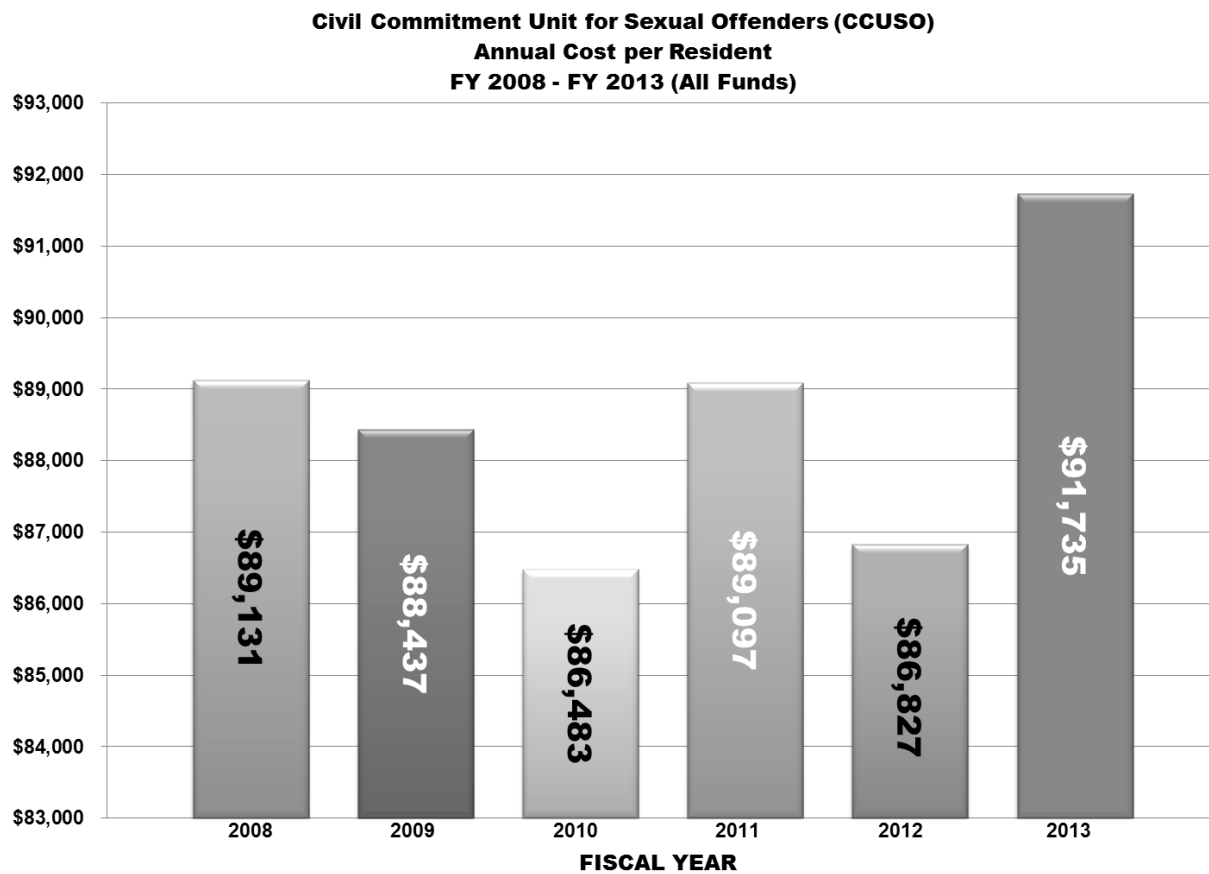
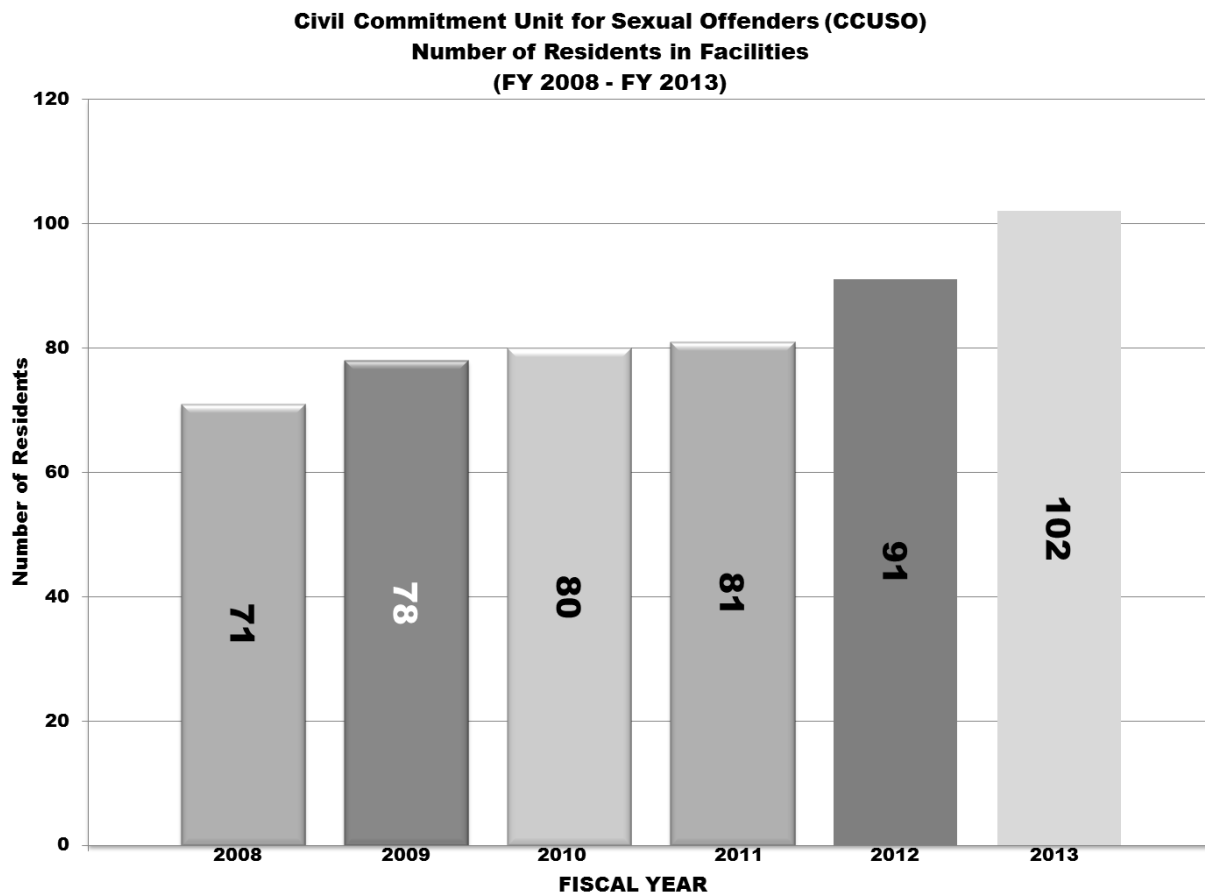
**Mental Health Facilities  
Number of Residents in Facilities (FY 2008 - FY 2013)**



**Mental Health Facilities  
Annual Cost per Resident FY 2008 - FY 2013 (All Funds)**



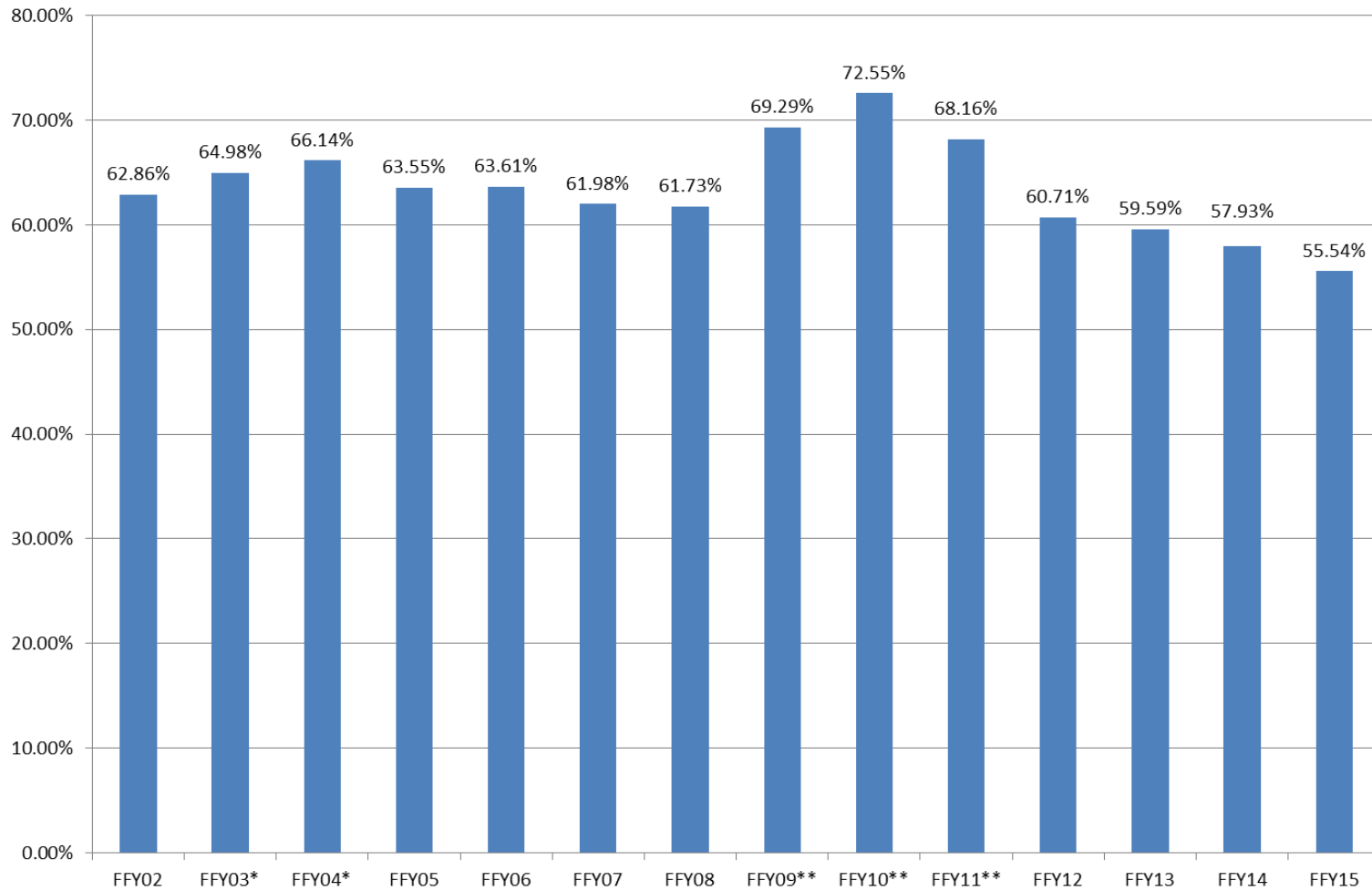
Source: Iowa Department of Human Services



Source: Iowa Department of Human Services



## Federal Medical Assistance Percentages (FMAP) for Medical Assistance By Federal Fiscal Year



\*FFY03-FFY04 include the calculations pursuant to the Jobs and Growth Tax Relief Reconciliation Act of 2003

\*\*FFY09-FFY11 include the calculations pursuant to the American Recovery and Reinvestment Act of 2009

Source: Iowa Department of Human Services

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**GRAPHS &  
SUPPORT DOCUMENTS -  
CORRECTIONS**

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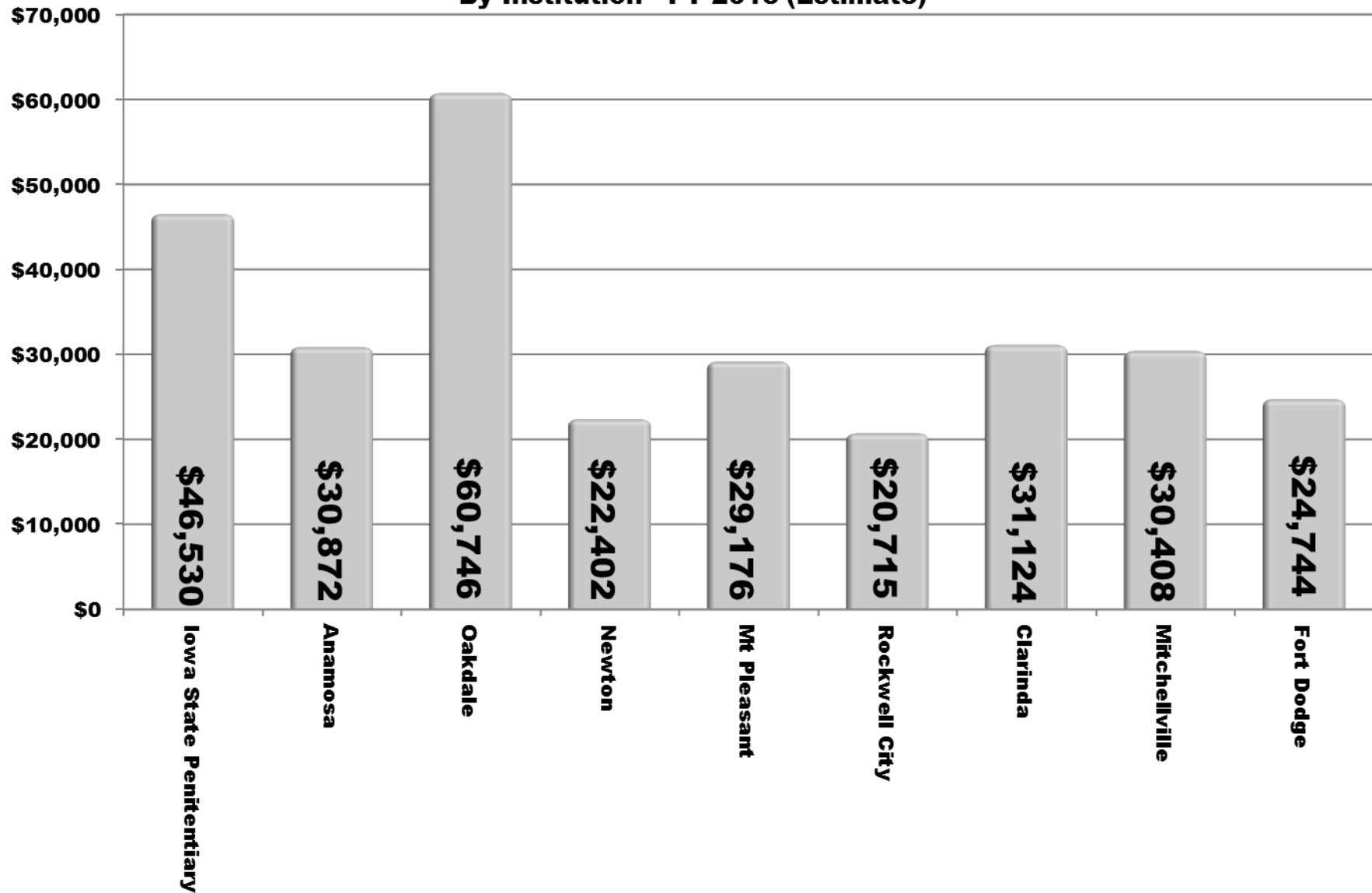
**Department of Corrections  
Cost per Year per Inmate  
By Correctional Institution  
FY2013 (Actual)**

| Correctional Institution | Total Cost           | Number of Inmates | Cost Per Year    |
|--------------------------|----------------------|-------------------|------------------|
| Iowa State Penitentiary  | \$42,895,275         | 922               | \$46,530         |
| Anamosa                  | \$33,186,633         | 1075              | \$30,872         |
| Oakdale                  | \$57,953,958         | 954               | \$60,746         |
| Newton                   | \$27,189,630         | 1214              | \$22,402         |
| Mt Pleasant              | \$26,901,085         | 922               | \$29,176         |
| Rockwell City            | \$10,101,669         | 488               | \$20,715         |
| Clarinda                 | \$27,259,583         | 876               | \$31,124         |
| Mitchellville            | \$16,747,248         | 551               | \$30,408         |
| Fort Dodge               | \$29,984,911         | 1212              | \$24,744         |
| <b>Total</b>             | <b>\$272,219,992</b> | <b>8213</b>       | <b>*\$33,146</b> |

*\*Average Cost*

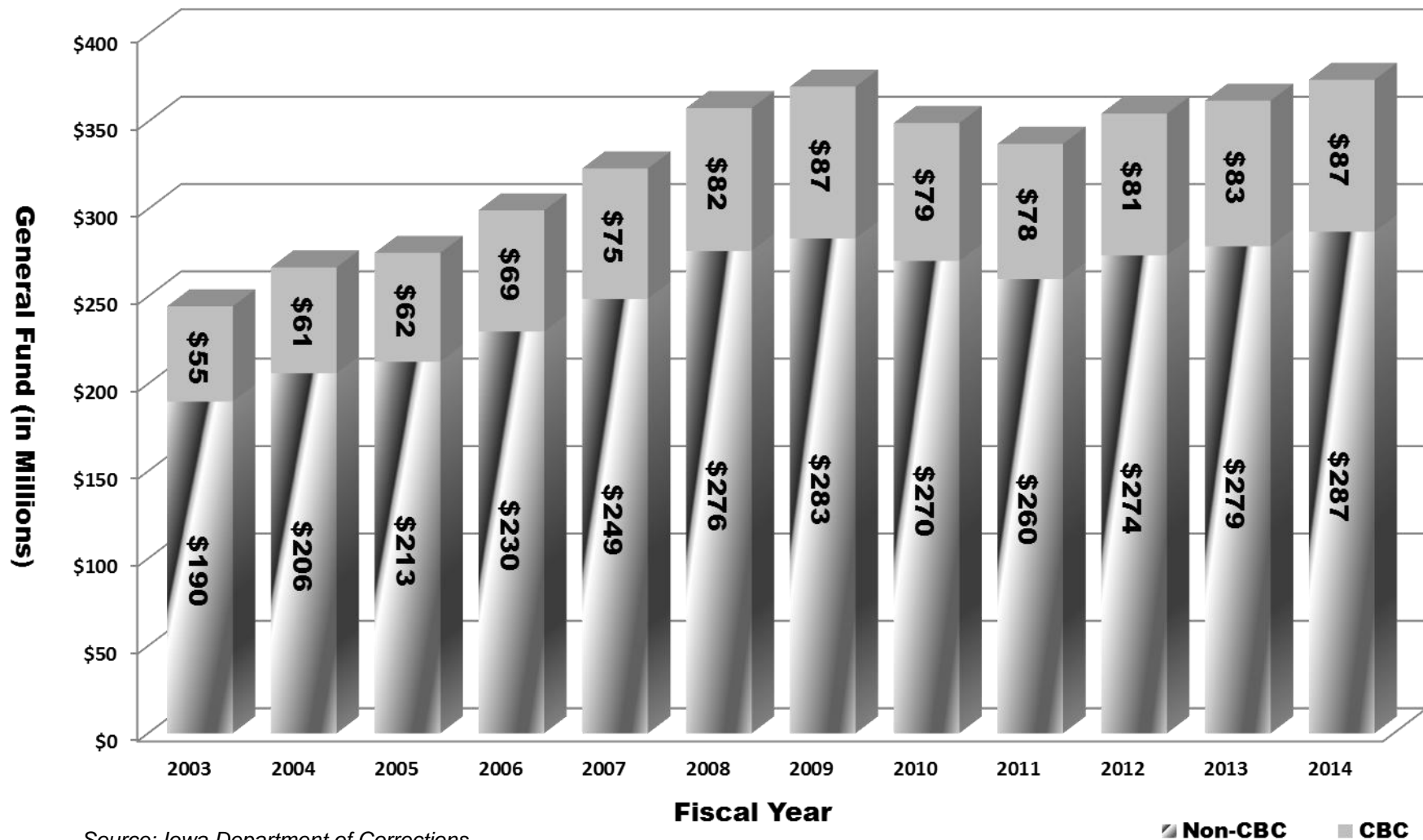
*Source: Iowa Department of Corrections*

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



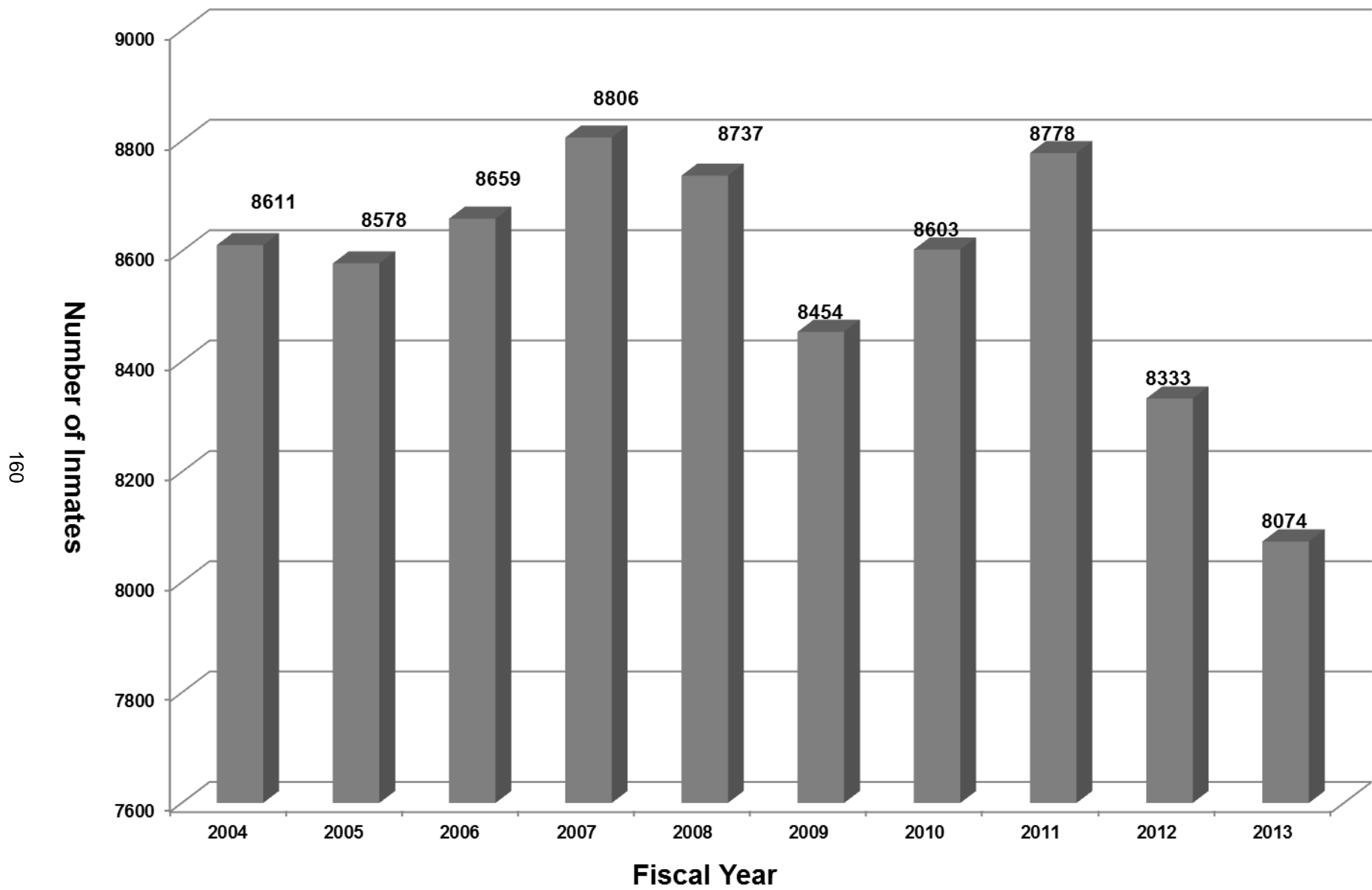
Source: Iowa Department of Corrections

**Department of Corrections  
General Fund Operating Budgets  
Fiscal Years 2003 - 2014 (Estimate)**



Source: Iowa Department of Corrections

## Iowa Prison Population



Source: Department of Corrections



**GRAPHS &  
SUPPORT DOCUMENTS -  
OTHER**

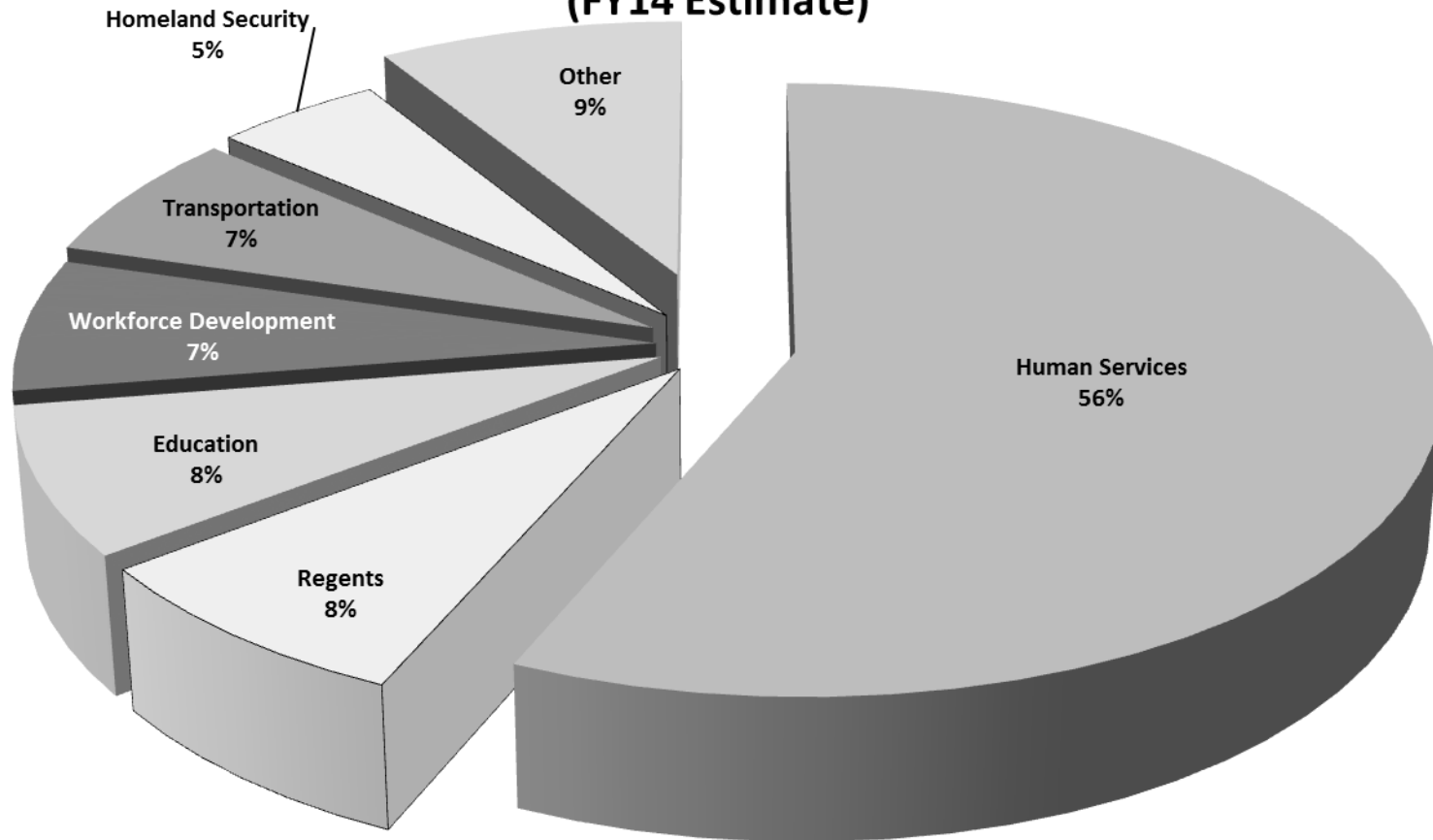
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# Federal Funds Report

| <u>Department</u>                   | <u>FY13 Actual</u>      | <u>FY14 Estimate</u>    | <u>FY15 Estimate</u>    |
|-------------------------------------|-------------------------|-------------------------|-------------------------|
| Administration                      | \$ 233,649              |                         |                         |
| Aging                               | \$ 17,362,149           | \$ 16,878,141           | \$ 16,293,004           |
| Agriculture and Land Stewardship    | \$ 7,781,255            | \$ 8,363,740            | \$ 8,313,615            |
| Attorney General/DOJ                | \$ 6,962,492            | \$ 10,888,068           | \$ 9,378,083            |
| Blind                               | \$ 7,380,436            | \$ 6,744,030            | \$ 6,899,846            |
| Commerce                            |                         |                         |                         |
| Insurance Division                  | \$ 448,320              | \$ 758,108              | \$ 758,168              |
| Utilities Division                  | \$ 1,074,231            | \$ 660,500              | \$ 570,575              |
| Corrections                         | \$ 1,024,562            | \$ 1,081,132            | \$ 1,081,132            |
| Cultural Affairs                    | \$ 1,555,612            | \$ 1,512,030            | \$ 1,512,030            |
| Education                           | \$ 492,617,317          | \$ 510,220,568          | \$ 508,169,881          |
| Homeland Security                   | \$ 236,503,736          | \$ 311,288,380          | \$ 284,297,803          |
| Human Rights                        | \$ 111,770,017          | \$ 71,264,197           | \$ 71,934,263           |
| Human Services                      | \$ 3,278,229,905        | \$ 3,592,407,683        | \$ 4,288,665,761        |
| Human Services Capital              | \$ 48,109,444           | \$ 72,591,362           | \$ 72,591,362           |
| Inspections and Appeals             | \$ 10,211,235           | \$ 10,966,089           | \$ 10,616,908           |
| Iowa Civil Rights Commission        | \$ 1,095,130            | \$ 1,071,866            | \$ 1,225,137            |
| Iowa College Student Aid Commission | \$ 17,583,679           | \$ 8,868,825            | \$ 8,868,825            |
| Iowa Communications Network         | \$ 5,785,646            | \$ 1                    | \$ 1                    |
| Iowa Economic Development Authority | \$ 169,906,510          | \$ 144,164,960          | \$ 143,816,888          |
| Iowa Finance Authority              | \$ 5,767,904            | \$ 16,000,000           | \$ 16,000,000           |
| Iowa Workforce Development          | \$ 644,789,219          | \$ 454,779,228          | \$ 453,952,350          |
| Judicial Branch                     | \$ 1,292,980            | \$ 1,362,272            | \$ 1,362,272            |
| Management                          | \$ 427,061              | \$ 11,672,864           | \$ 11,310,649           |
| Natural Resources                   | \$ 41,387,453           | \$ 36,925,522           | \$ 36,925,522           |
| Office of Drug Control Policy       | \$ 3,115,581            | \$ 3,974,431            | \$ 2,880,768            |
| Public Defense                      | \$ 36,985,401           | \$ 30,835,841           | \$ 30,735,840           |
| Public Health                       | \$ 130,584,519          | \$ 142,599,444          | \$ 137,345,406          |
| Public Safety                       | \$ 10,620,418           | \$ 14,099,408           | \$ 15,139,642           |
| Regents                             | \$ 486,636,961          | \$ 519,464,103          | \$ 493,513,131          |
| Secretary of State                  | \$ 17,753               | \$ 1                    | \$ 100,000              |
| Transportation                      | \$ 485,341,962          | \$ 441,929,143          | \$ 439,444,813          |
| Treasurer of State                  | \$ 779,617              | \$ 785,000              | \$ 585,000              |
| Veterans Affairs                    | \$ 21,748,129           | \$ 21,170,451           | \$ 21,150,451           |
| Veterans Affairs Capitals           | \$ 3,878,175            | \$ 9,495,415            | \$ 7,578,115            |
|                                     | <b>\$ 6,289,008,459</b> | <b>\$ 6,474,822,803</b> | <b>\$ 7,103,017,241</b> |

Source: Iowa Department of Management

## Federal Funds Percentage by Department (FY14 Estimate)

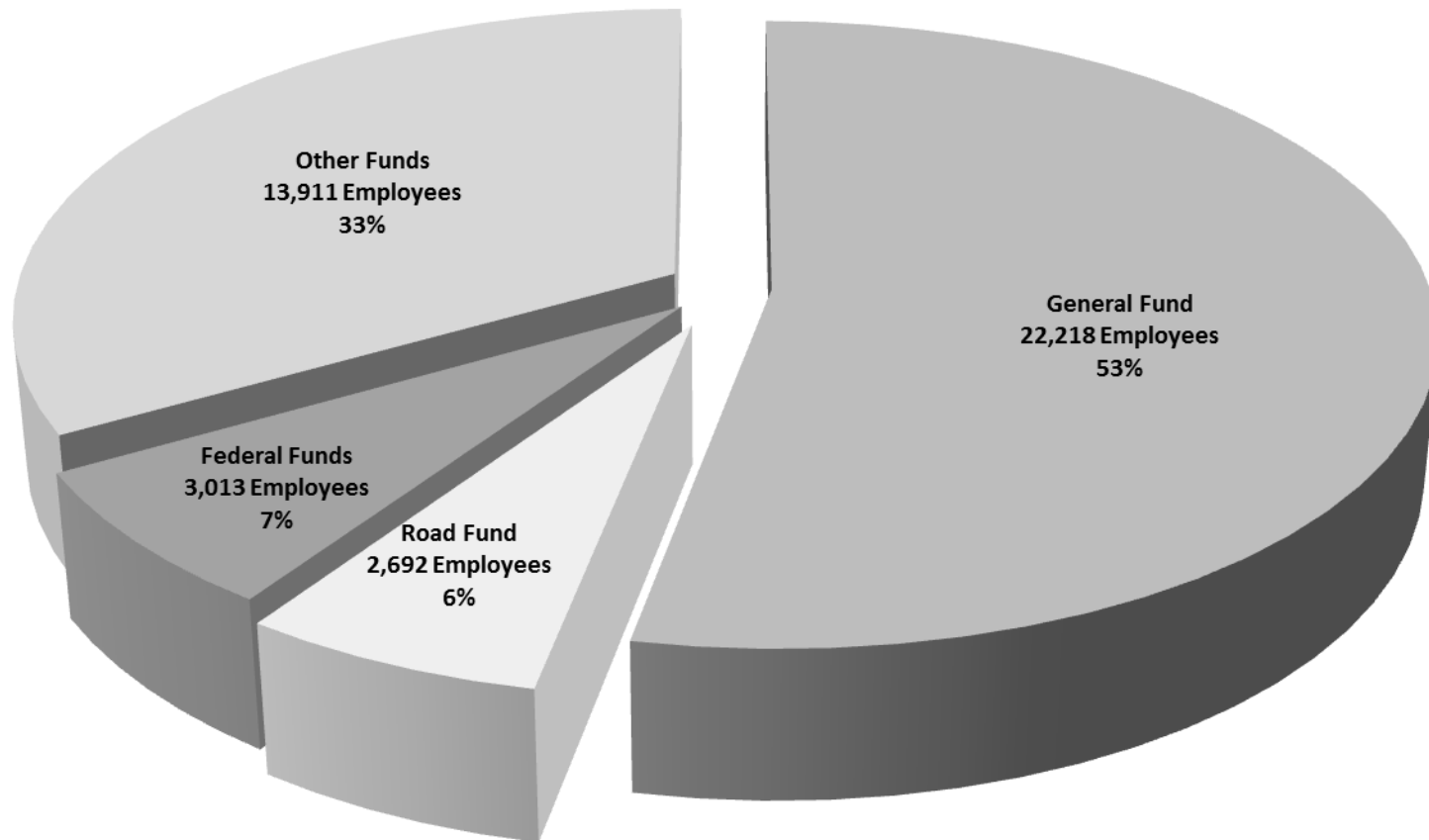


**88% of the Federal Funds are provided to 5 State Departments:**

|                       |                         |
|-----------------------|-------------------------|
| Human Services        | \$ 3,664,999,045        |
| Regents               | \$ 519,464,103          |
| Education             | \$ 510,220,568          |
| Workforce Development | \$ 454,779,228          |
| Other                 | \$ 541,306,495          |
| <b>Total</b>          | <b>\$ 6,474,822,803</b> |

Source: Iowa Department of Management

# Number of State Employees and Costs By Funding Source Fiscal Year 2013

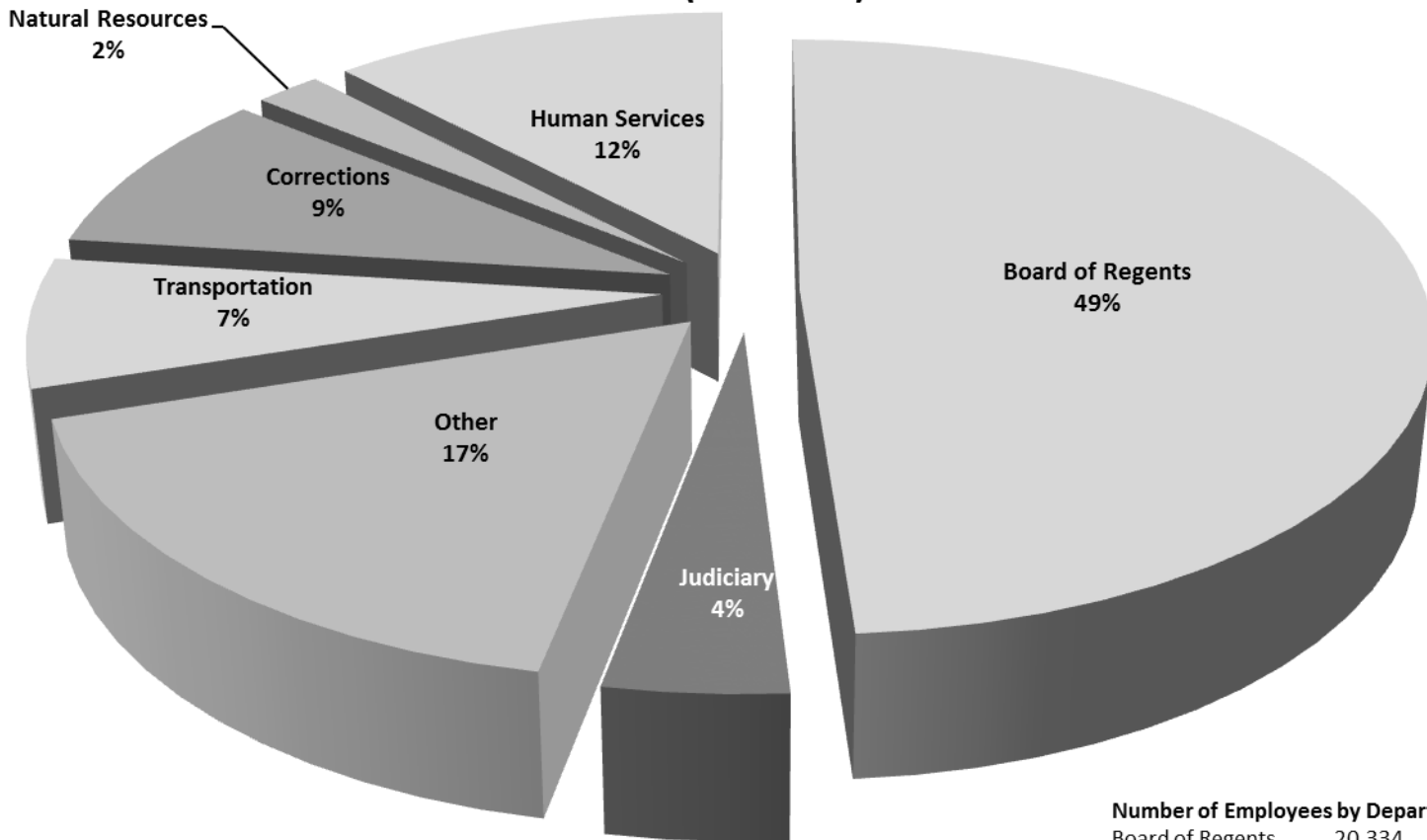


## Annual Costs

|               |                         |
|---------------|-------------------------|
| General Fund  | \$ 2,121,126,471        |
| Road Fund     | \$ 223,652,859          |
| Federal Funds | \$ 258,235,605          |
| Other Funds   | \$ 1,482,294,909        |
| <b>Total</b>  | <b>\$ 4,085,309,844</b> |

Source: Iowa Department of Management

**Percentage of State Employees  
By Department  
As of October 2013  
(All Funds)**

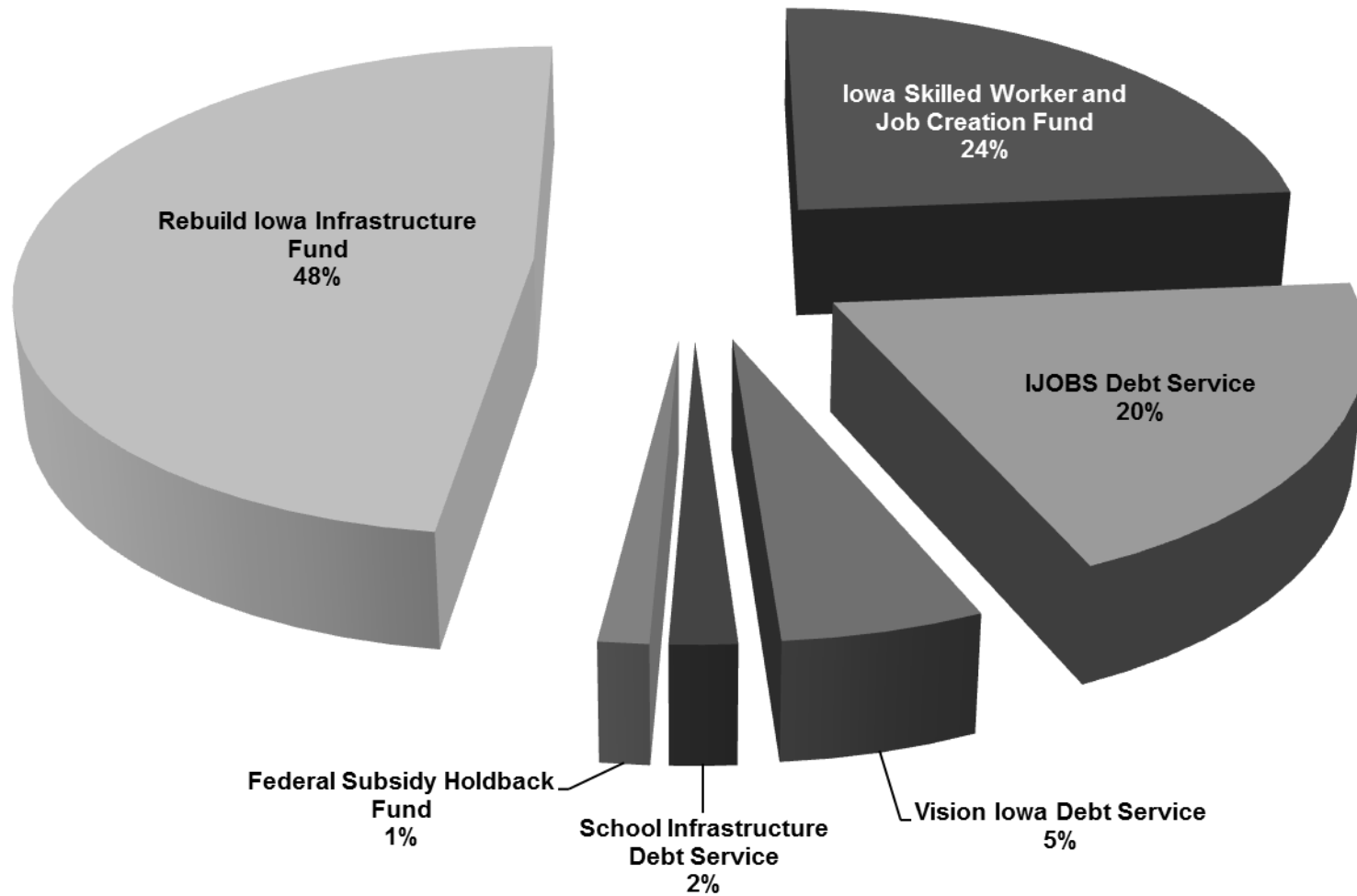


**Number of Employees by Department**

|                   |               |
|-------------------|---------------|
| Board of Regents  | 20,334        |
| Human Services    | 4,901         |
| Corrections       | 3,814         |
| Transportation    | 2,768         |
| Judiciary         | 1,842         |
| Natural Resources | 945           |
| Other             | <u>7,230</u>  |
| <b>Total</b>      | <b>41,835</b> |

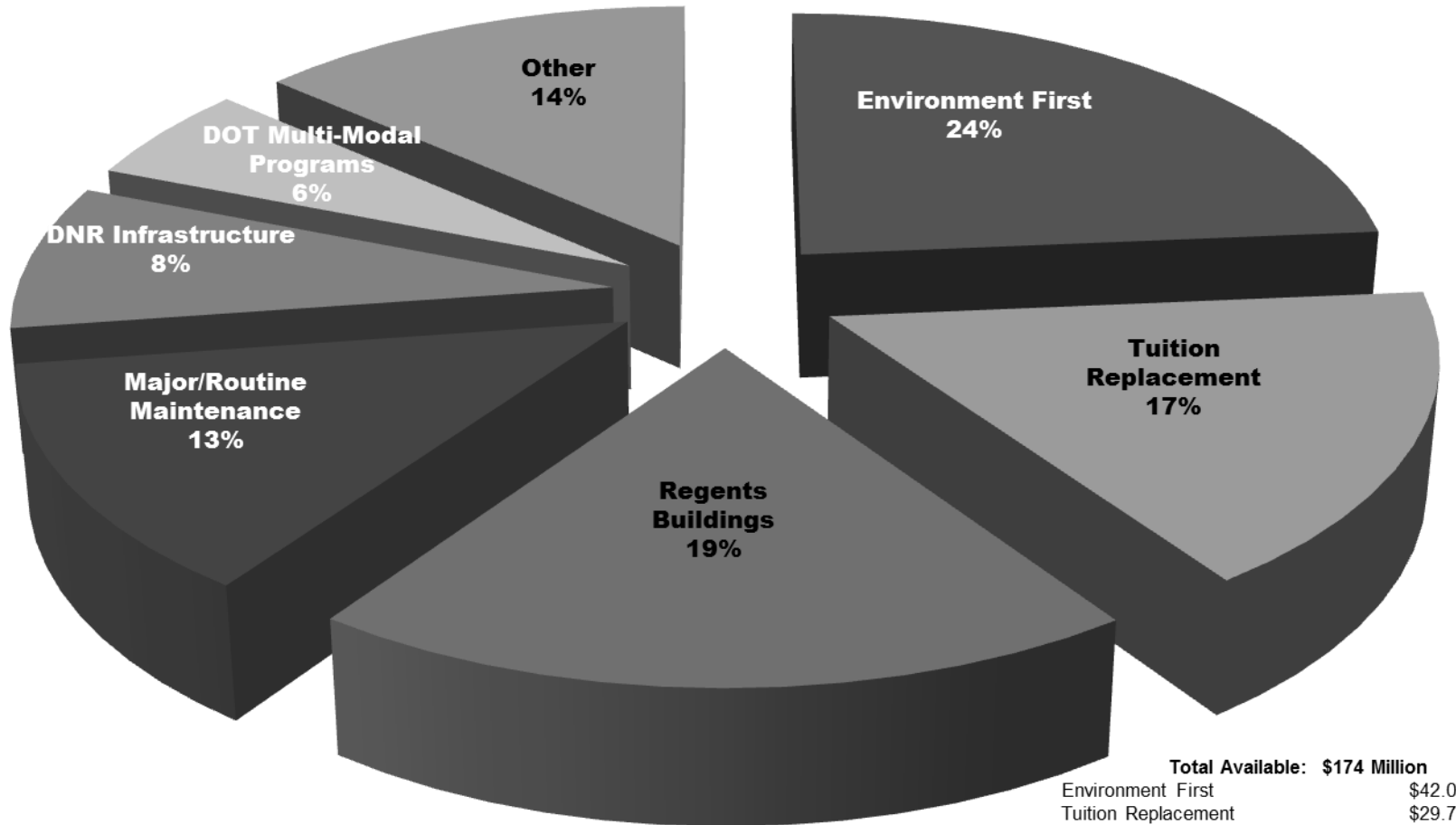
Source: Iowa Department of Management

## Gaming Revenue Distribution Fiscal Year 2015



Source: Iowa Department of Management

**Rebuild Iowa Infrastructure Fund (RIIF) Distribution  
Fiscal Year 2015 (Governor's Recommendations)  
(In Millions)**



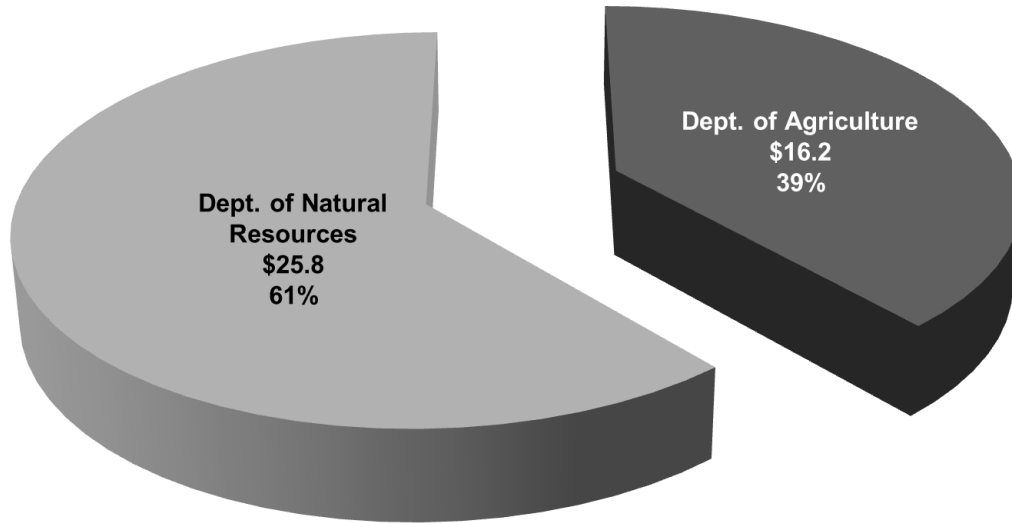
|                                       |                |
|---------------------------------------|----------------|
| <b>Total Available: \$174 Million</b> |                |
| Environment First                     | \$42.0         |
| Tuition Replacement                   | \$29.7         |
| Regents Buildings                     | \$34.5         |
| Major/Routine Maintenance             | \$23.0         |
| DNR Infrastructure                    | \$14.6         |
| DOT Multi-Modal Programs              | \$ 9.8         |
| Other                                 | \$24.1         |
| <b>Total</b>                          | <b>\$177.7</b> |

Source: Iowa Department of Management



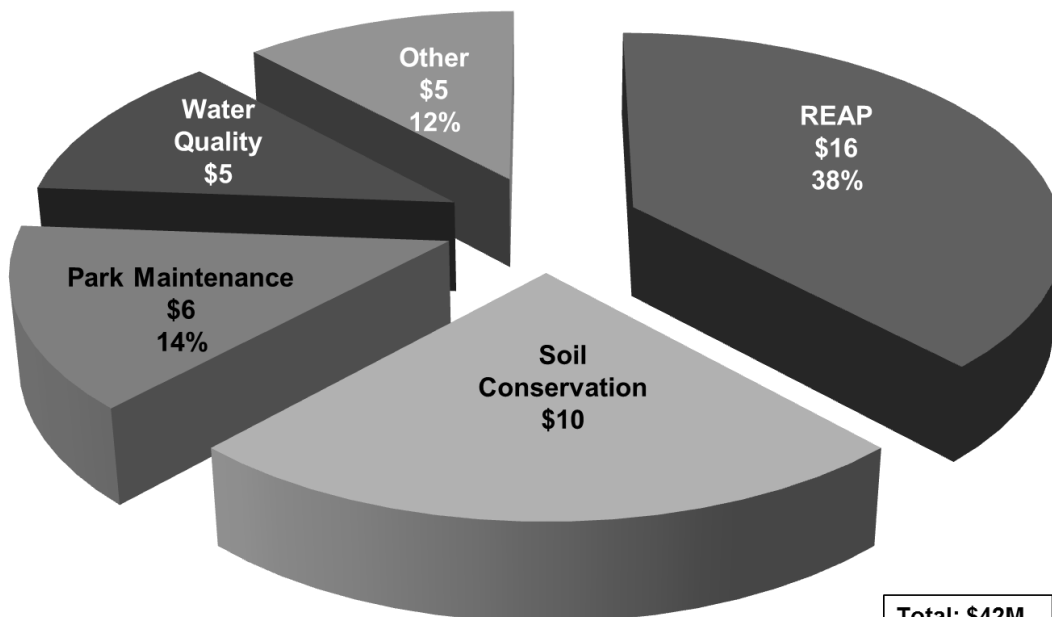
# Environment First Fund (FY 2015) (In Millions)

## Distribution By State Department



Total: \$42M

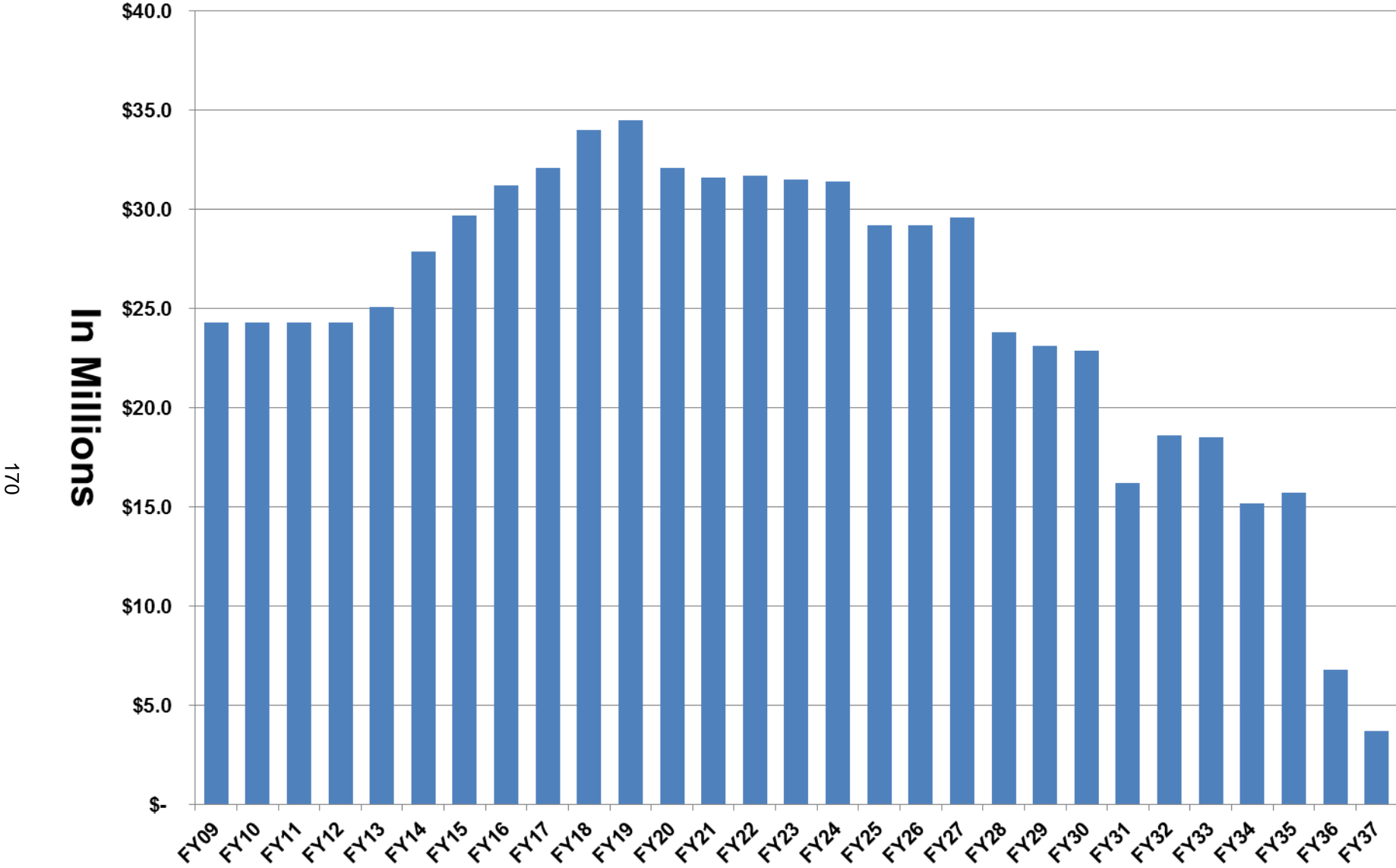
## Distribution By Function



Total: \$42M

Source: Iowa Department of Management

# Projected Tuition Replacement Obligations by Fiscal Year



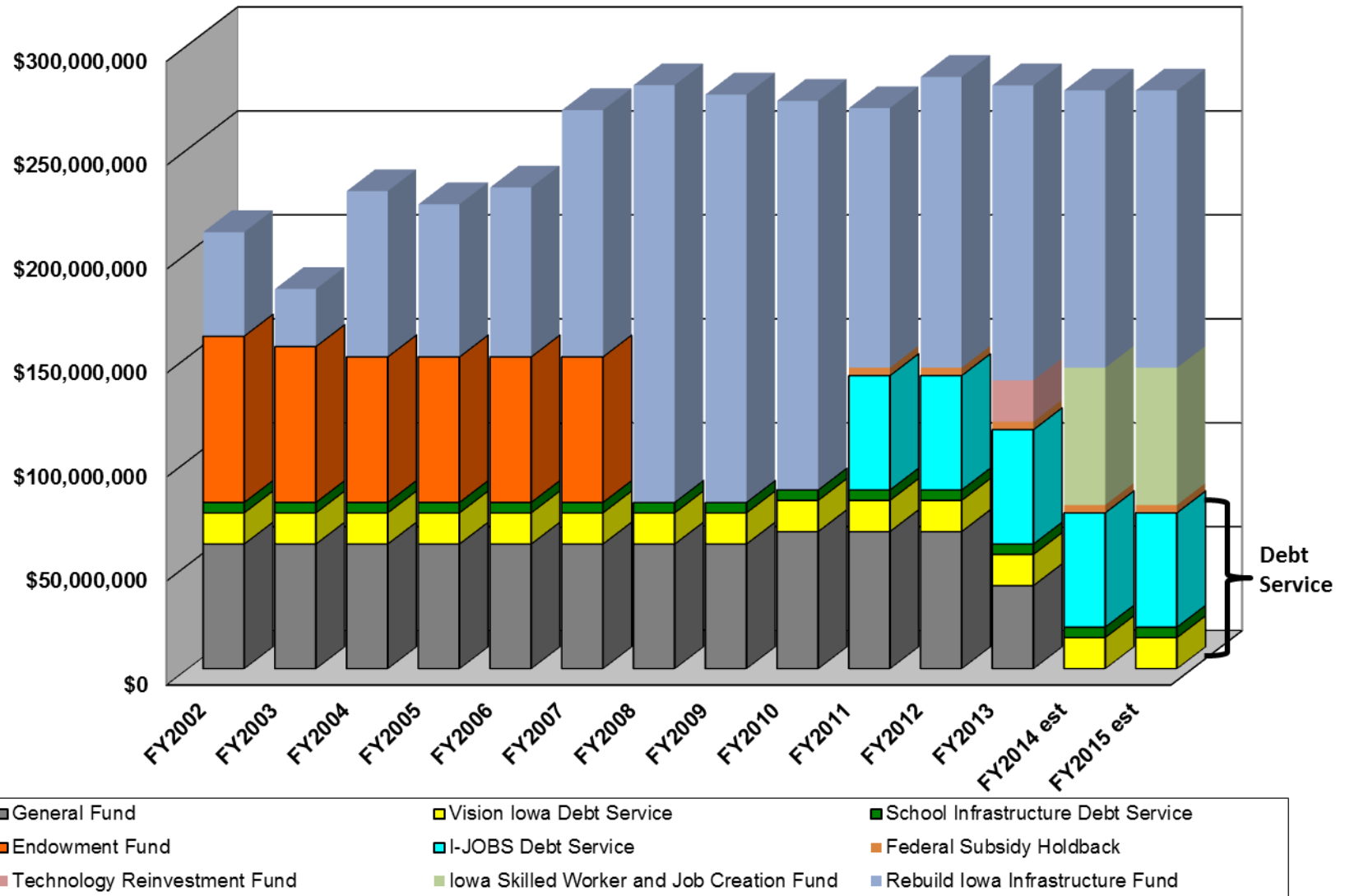
**FY14 \$27.9M**

**Obligation Peaks in FY 19 at \$34.5M**

**Return to FY13 level in FY28**

Source: Iowa Board of Regents

## Allocation of Gaming Revenues



Source: Iowa Department of Management