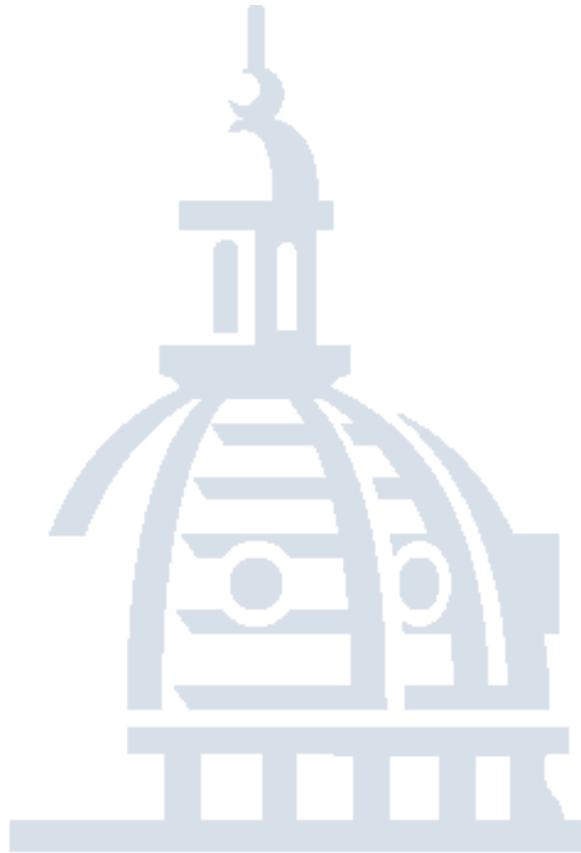

**PRELIMINARY SUMMARY
GOVERNOR'S FY 2009 AND FY 2010 BUDGET
RECOMMENDATIONS**



FISCAL SERVICES DIVISION

JANUARY 28, 2009



OVERVIEW OF THE GOVERNOR'S RECOMMENDATIONS FOR FY 2009 AND FY 2010

The following pages are intended to be a brief summary of the Governor's FY 2009 and FY 2010 budget. A more detailed summary document analyzing the Governor's recommendations will be available from the Fiscal Services Division of the LSA later this week. The detailed summary will contain additional financial statements for other appropriated funds; expenditure limitation information; more information and analysis regarding overall issues such as School Aid, Medicaid, bonding proposals, economic outlook, federal stimulus plans, and disaster recovery efforts; analysis of the Governor's recommendations by appropriations subcommittee; and appropriations tracking for both the General Fund and other funds.

The Economy and Revenue Estimates for FY 2009 and FY 2010

The U.S. economy entered a recession in December 2007. Revenue growth in Iowa began to slow in April of 2008 and has continued to weaken. For the last two quarters, the Revenue Estimating Conference (REC) revised revenue projections downward for FY 2009 and 2010 to reflect the declining economic conditions. Pursuant to statute, the Governor's FY 2010 budget is based on the December 12, 2008, REC estimate. The projected net general fund growth rates are:

- FY 2009: -0.5%, a decrease of \$28.3 million compared to the actual FY 2008 revenues
- FY 2010: -0.4%, a decrease of \$21.5 million compared to the estimated FY 2009 revenues

As of January 1, 2009, estimated daily receipts for FY 2009 (excluding transfers) were running at -0.8% growth compared to FY 2008.

Summary of the Governor's Recommendations for FY 2009 and FY 2010

FY 2009 Adjustments

The Governor is recommending \$119.9 million in FY 2009 reductions through deappropriations and across-the-board reductions. This includes \$30.8 million in deappropriations and a 1.5% across-the-board (ATB) reduction (\$89.1 million) made by Executive Order 10 in December 2008. The Governor is also recommending General Fund supplemental appropriations of \$63.3 million and supplemental appropriations of \$56.0 million from the Economic Emergency Fund for disaster-related programs.

FY 2010 Budget Recommendations

The Governor is recommending FY 2010 General Fund appropriations of \$6.211 billion. This is an increase of \$147.7 million (2.4%) compared to the estimated net FY 2009 appropriations (after the 1.5% across-the-board reduction). The Governor is also recommending additional deappropriations and supplemental appropriations that result in a net increase for FY 2009 of \$32.5 million. Enactment of these changes would result in an FY 2010 increase of \$115.2 million (1.9%) compared to the Governor's revised FY 2009 budget. The Governor is also recommending revenue adjustments of \$247.9 million, including a \$200.0 million transfer from the Cash Reserve Fund. The Governor does not include a recommendation to fund collective bargaining in FY 2010. In FY 2009, the General Assembly appropriated \$92.9 million for

Overview of the Governor's Budget

salary increases. The following table details the projected condition of the General Fund for FY 2009 and FY 2010.

State of Iowa				
Estimated Condition of the General Fund				
(Dollars in Millions)				
	Actual FY 2008	LSA Estimated FY 2009*	Gov. Rec. FY 2009	Gov. Rec. FY 2010
Funds Available:				
Receipts and Transfers	\$ 6,783.2	\$ 7,180.2	\$ 7,180.2	\$ 7,240.2
Tax Refunds	- 674.8	- 755.0	- 755.0	- 821.0
School Infras. Refunds (Accrual)		- 388.1	- 388.1	- 412.0
Accruals	- 24.0	14.9	14.9	18.6
Governor Revenue Adjustments			66.0	247.9
Total Funds Available	<u>6,084.4</u>	<u>6,052.0</u>	<u>6,118.0</u>	<u>6,273.7</u>
Expenditure Limitation				6,211.0
Estimated Appropriations and Expenditures:				
Appropriations	5,898.4	6,133.0	6,130.9	6,230.5
Standing Appropriation Adjustments		18.5	21.0	
Supplemental Appropriations			63.3	
1.5% Across-the-Board Reduction			- 89.1	
Deappropriations			- 30.8	
Savings from Reorganization, efficiency				- 20.0
Total Appropriations	<u>5,898.4</u>	<u>6,151.5</u>	<u>6,095.3</u>	<u>6,210.5</u>
Adjustment to meet Expenditure Limitation (Spending Gap)		- 87.0		
Reversions	- 10.4	- 12.5	- 12.5	- 12.5
Net Appropriations	<u>5,888.0</u>	<u>6,052.0</u>	<u>6,082.8</u>	<u>6,198.0</u>
Ending Balance - Surplus	<u>\$ 196.4</u>	<u>\$ 0.0</u>	<u>\$ 35.2</u>	<u>\$ 75.7</u>
Appropriations/Transfers to Other Funds				
Property Tax Credit Fund	\$ 99.8	\$ 0.0	\$ 0.0	\$ 0.0
Senior Living Trust Fund	48.3	0.0	17.6	37.9
Cash Reserve Fund	48.3	0.0	17.6	37.9
Total	<u>\$ 196.4</u>	<u>\$ 0.0</u>	<u>\$ 35.2</u>	<u>\$ 75.7</u>

Numbers may not equal totals due to rounding.
*After the December REC meeting.

Revenue Adjustments and Transfers to the General Fund from Other Funds

The Governor is recommending \$66.0 million in revenue adjustments and fund transfers for FY 2009 and \$247.9 million for FY 2010.

Recommended Revenue Adjustments and Transfers		
(Dollars in Millions)		
	FY 2009	FY 2010
Revenue Adjustments		
Master Settlement Tobacco Payment	\$ 18.0	\$ 0.0
Innovation Fund Payments		0.8
Cap Tax Credits at \$200.0 million		15.0
Cap Research and Activities Tax Credit		13.0
Child Care Tax Credit		2.6
Total Revenue Adjustments	\$ 18.0	\$ 31.4
Transfers from Other Funds		
Innovations Fund	\$ 4.5	\$ 0.0
Local Government Innovations Fund	0.8	
Underground Storage Tank Fund	5.7	
Rebuild Iowa Infrastructure Fund	37.0	
Gamblers Assistance Fund		6.5
Federal Economic Stimulus and Jobs Holding Fund		10.0
Cash Reserve Fund		200.0
Total Transfers from Other Funds	\$ 48.0	\$ 216.5
Total Adjustments and Transfers	\$ 66.0	\$ 247.9

Revenue Adjustments

FY 2009 – The Governor is recommending a revenue adjustment of \$18.0 for the Master Settlement Tobacco Payment. The State will receive an estimated \$18.0 million in payments from the tobacco industry in accordance with the Master Settlement Agreement. In prior years these payments were deposited into the Endowment for Iowa's Health Account.

FY 2010 – The revenue adjustments for FY 2010 include:

- \$0.8 million for Innovation Fund Payments. The Governor is recommending directing \$800,000 in Innovation Fund payments to the General Fund. The Innovations Fund is a self-supporting fund used to loan monies to State agencies for innovations that reduce expenditures or increase revenues.
- \$15.0 million to cap tax credits at \$200.0 million. The Governor is recommending an annual tax credit "Budget Cap" that would limit the total amount of tax credits that could be awarded each year through State business assistance tax credit programs. The Governor is estimating that limiting annual awards to no more than \$200.0 million would reduce tax credit redemptions in FY 2010 by \$15.0 million. The Department of Revenue produces an annual report detailing the total volume of business assistance tax credits awarded. For FY 2007, the total was \$475.3 million and \$293.8 million for FY 2008. Tax credits awarded in a year are redeemed over several years.

Overview of the Governor's Budget

- \$13.0 million to cap the Research and Activities Tax Credit. The Governor is recommending elimination of the Supplemental Research Activities Tax Credit. This Credit is awarded by the Department of Economic Development in qualified situations. The Supplemental Credit increases the regular Research Activities Credit by as much as 100.0% under the High Quality Jobs Creation Program and the Enterprise Zone Program. Both the regular Research Activities Credit and the Supplemental Credit are refundable. The Governor is estimating that elimination of the Supplemental Credit will reduce tax credit redemptions in FY 2010 by \$13.0 million.
- \$2.6 million for the Child Care Tax Credit. The Governor is recommending elimination of the transfer of funds from the General Fund to the Child Care Tax Credit Fund. The funds are used to subsidize childcare providers for care of children of eligible families. The Governor made this same recommendation for FY 2009.

Transfers of Other Funds

FY 2009 – The Governor is recommending the following transfers from other funds to the General Fund:

- \$4.5 million from the Innovations Fund. The Governor is recommending the transfer of \$4.5 million from the Fund balance for FY 2009.
- \$0.8 million from the Local Government Innovations Fund. The purpose of this Fund is to encourage innovation in local governments by providing grants to assist in the implementation of local government innovation and eliminate duplication of services.
- \$5.7 million from the balance of the Underground Storage Tank Fund (UST). The cash balance of the UST Fund, as of December 31, 2008, was \$22.7 million. The UST Program pays for the cleanup of qualified petroleum contaminated sites. The Program expends approximately \$12.0 to \$15.0 million on cleanup and administration each year and is funded by a \$17.0 million annual transfer from the Statutory Allocations Fund through FY 2016. The current estimate of cleanup costs remaining at known eligible sites is \$54.2 million.
- \$37.0 million from the Rebuild Iowa Infrastructure Fund. This transfer reflects funds that will be available if the Governor's recommended deappropriation of funds for a new State office building is approved.

FY 2010 – The Governor is recommending the following transfers from other funds to the General Fund:

- \$6.5 million from the Gamblers Assistance Fund. The Governor is recommending elimination of the Fund. The revenues and program expenditures associated with this Fund would also be transferred to the General Fund.
 - \$10.0 million from the Federal Economic Stimulus and Jobs Holding Fund. The Department of Economic Development received appropriations during the Extraordinary Session of 2004 in SF 2311 (Economic Stimulus Act) from the Federal Economic Stimulus and Jobs Holding Fund (ESF). The Governor is recommending the transfer of the \$10.0 million unobligated balances of those appropriations.
 - \$200.0 million from the Cash Reserve Fund to balance the FY 2010 General Fund budget.
-

FY 2009 Governor's Recommended Appropriation Adjustments

The Governor is recommending changes to FY 2009 General Fund appropriations that will result in a total appropriation budget of \$6.095 billion. This represents a decrease of \$56.6 million (0.9%). The following table provides a summary of the adjustments to FY 2009:

Summary of FY 2009 Governor Recommendations					
(Dollars in Millions)					
Subcommittee	Est. FY 2009	1.5% ATB Reduction	Gov. Rec. Deapprop.	Gov. Rec. Supplemental	Gov. Rec. FY 2009
Administration & Regulation	\$ 100.1	\$ -1.5	\$ -1.8	\$ 0.0	\$ 96.8
Agriculture & Natural Resources	47.1	-0.7	-0.8	6.0	51.6
Economic Development	49.6	-0.8	-0.9	0.3	48.2
Education	1,297.8	-19.5	-7.6	0.0	1,270.7
Health & Human Services	1,246.0	-19.1	-4.7	48.0	1,270.2
Justice System	701.1	-8.2	-14.0	9.0	687.9
Unassigned Standings	2,710.2	-39.3	-1.0	0.0	2,669.9
TOTAL	\$ 6,151.9	\$ -89.1	\$ -30.8	\$ 63.3	\$ 6,095.3

- Estimated FY 2009** – At the close of the 2008 Legislative Session, the General Assembly appropriated \$6.133 billion from the General Fund for FY 2009. Adjustments to standing appropriations have increased the FY 2009 appropriations by \$18.5 million. The adjustments include \$20.5 million approved by the Executive Council for disaster-related expenditures and a reduction of \$2.0 million to State aid to schools as a result of changes in property valuation data used in the school aid calculation.
- 1.5% Across-the-Board Reduction** – On December 22, 2008, the Governor signed Executive Order 10 that implemented a 1.5% across-the-board reduction totaling \$89.1 million to the FY 2009 appropriations.
- Recommended Deappropriations** – The Governor is recommending selective reductions to FY 2009 appropriations totaling \$30.8 million. The recommended reductions include: \$12.6 million for a hiring freeze and reduced overtime; \$1.5 million reduction in out-of-state travel; \$5.0 million for reduced equipment purchases, service contracts, and office supplies; and \$11.7 million in reductions to the Board of Regents, and the Legislative and Judicial Branches of government. The table on page 7 provides additional detail of the deappropriations by State agency.
- Supplemental Appropriations** – The Governor is recommending FY 2009 General Fund supplemental appropriations of \$63.3 million. The following table lists the supplemental recommendations by State agency:

Recommended FY 2009 Supplemental Appropriations
(Dollars in Millions)

	FY 2009
Human Services-Medical Assistance	\$ 47.0
Natural Resources-Operations	6.0
Public Health-Operations	1.0
Corrections-Operations	5.6
Public Safety-Operations	1.4
Workforce Development-Operations	0.3
Rebuild Iowa Office	2.0
Total Supplemental Appropriations	<u>\$ 63.3</u>

Recommended FY 2009 Deappropriations	
Administration and Regulation	
Department of Administrative Services	\$ -132,002
Auditor of State	-25,754
Ethics and Campaign Disclosure	-11,219
Department of Commerce	-534,014
Governor's Office	-70,307
Governor's Office of Drug Control Policy	-7,471
Department of Inspections and Appeals Admin	-337,139
Department of Management	-67,926
Department of Revenue	-550,404
Secretary of State	-73,099
Treasurer of State	-22,245
Total Administration and Regulation	\$ -1,831,580
Agriculture and Natural Resources	
Department of Agriculture and Land Stewardship	\$ -422,334
Department of Natural Resources	-420,289
Total Agriculture and Natural Resources	\$ -842,623
Economic Development	
Department of Cultural Affairs	\$ -109,920
Department of Economic Development	-315,377
Iowa Workforce Development	-410,368
Public Employment Relations Board	-25,617
Total Economic Development	\$ -861,282
Education	
Department of Blind	\$ -51,423
College Aid Commission	-7,956
Department of Education	-584,534
Board of Regents	-7,000,000
Total Education	\$ -7,643,913
Health and Human Services	
Department of Human Services	\$ -73,346
Department of Elder Affairs	-110,135
Department of Public Health	-313,244
Department of Human Services	-3,879,424
Department of Veterans Affairs	-326,139
Total Health and Human Services	\$ -4,702,288
Justice Systems	
Department of Inspections and Appeals Justice	\$ -448,115
Attorney General	-264,655
Iowa Civil Rights Commission	-32,258
Department of Corrections	-7,435,754
Judicial Branch	-3,785,890
Iowa Law Enforcement Academy	-26,630
Board of Parole	-26,146
Department of Public Defense	-179,001
Department of Public Safety	-1,805,755
Total Justice Systems	\$ -14,004,204
Standing Appropriations	
Legislative Branch	\$ -956,590
Total Deappropriations	\$ -30,842,480

Summary of the Governor's FY 2010 Budget

The Governor is recommending General Fund appropriations totaling \$6.211 billion, representing an increase of \$147.7 million (2.4%) compared to estimated net FY 2009 appropriations (after the 1.5% across-the-board reduction). The Governor is also recommending additional deappropriations and supplemental appropriations that result in a net increase for FY 2009 of \$32.5 million. Enactment of these changes would result in an FY 2010 increase of \$115.2 million (1.9%) compared to the Governor's revised FY 2009 budget.

The following table provides a summary of the Governor's recommendations for FY 2010 by appropriation subcommittee. The Governor's recommendation includes a proposal for State agency reorganization/efficiencies, which is intended to reduce appropriations by \$20.0 million. However, the Governor's budget did not specifically identify the agencies or appropriations that would be reduced as a result of the proposal. The LSA will provide more detail as it becomes available from the Governor's Office.

A General Fund tracking document is attached to this document.

Summary of FY 2010 Governor Recommendations				
(Dollars in Millions)				
Subcommittee	Est. Net FY 2009	Gov. Rec. FY 2010	Gov. Rec. vs. FY 2009	Percent Change
Administration & Regulation	\$ 98.6	\$ 90.7	\$ -7.9	-8.0%
Agriculture & Natural Resources	46.4	41.6	-4.8	-10.3%
Economic Development	48.8	47.6	-1.2	-2.5%
Education	1,278.3	969.4	-308.9	-24.2%
Health & Human Services	1,226.9	1,490.0	263.1	21.4%
Justice System	692.9	708.5	15.6	2.3%
Unassigned Standings	2,670.9	2,882.7	211.8	7.9%
Total	6,062.8	6,230.5	167.7	2.8%
Reorganization/Efficiencies	0.0	-20.0	-20.0	
TOTAL	\$ 6,062.8	\$ 6,210.5	\$ 147.7	2.4%

Significant Expenditure Increases or Decreases in the Governor's FY 2010 Budget

Of the total \$147.7 million increase in General Fund appropriations for FY 2010, the majority of the increases are for Medicaid, the Property Tax Credit Fund, numerous programs previously funded through the Healthy Iowans Tobacco Trust Fund, and for School Aid/Student Achievement/Teacher Quality funding. The following is a list of the Governor's recommended General Fund appropriation increases and decreases of \$1.0 million or more.

Significant General Fund Appropriation Increases	
(Dollar in Millions)	
	FY 2010
DHS - Medical Assistance	\$ 237.8
DOM - Property Tax Credit Fund	62.4
Dept of Public Health - HITT Replacement	37.8
School Aid & Student Ach/Teacher Quality*	35.2
Executive Council - Perf of Duty (disaster exp)	18.3
Judicial Branch **	7.7
DHS - Child Welfare	5.6
DOC - HITT replacement funding	4.5
Victim Assistance Grants	4.0
DHS - MH/DD Growth Factor	3.6
Community Empowerment	3.4
DHS - Adoption Subsidy	3.0
DOC - Food, Fuel, Pharmacy	2.8
DOC - Offender Re-entry Programs	2.5
DOC - Sex Offender Treatment/Monitoring	2.5
DHS - State Children's Health Ins. (hawk-i)	1.7
TOTAL Increases	\$ 432.8
*net increase for School Aid/AEAs	
**as submitted by Supreme Court	

Significant General Fund Appropriation Decreases

(Dollar in Millions)

	FY 2010
DHS - State Supplementary Assistance	\$ -1.0
DHS - Eldora Training School	-1.0
DHS - MH/DD Community Services	-1.2
DHS - General Administration	-1.2
Iowa Veterans Home	-1.2
DHS - Child Support Recoveries Total	-1.3
DHS - Woodward Resource Center	-1.3
Community College Salaries	-1.5
ISU Coop Extension	-1.5
Office of Energy Iowa Power Fund	-1.6
Dept of Ag/Land Stewardship - Admin	-1.6
DNR - Operations	-1.7
DOC - General reduction	-2.0
Revenue - Livestock Producers Credit	-2.0
Revenue - General Reductions	-2.3
ISU Ag Experiment Station	-2.3
College Aid - Tuition Grant	-3.3
Inspections & Appeals - Indigent Defense	-4.1
DHS - Field Operations	-4.4
DHS - Mental Health Property Tax Relief	-6.2
Regents - UNI	-6.2
DHS - Family Investment Program/JOBS	-7.0
Community College General Aid	-10.3
Regents - ISU	-13.8
Regents - SUI	-17.5
Govt. Efficiencies/Reorganization	-20.0
Health Care Trust Fund	-125.7
Net Other Increases/Decrease	-41.9
TOTAL Decreases	\$ -285.1
Total General Fund Increase	\$ 147.7

Governor's Recommendations – Reserve Funds and Senior Living Trust Fund Repayment

The following table shows estimates based on the Governor's budget for the State's reserve funds as well as the repayment amounts to the Senior Living Trust Fund (SLTF). The Governor makes the following recommendations relative to the reserve funds:

- A \$56.0 million appropriation from the Economic Emergency Fund for disaster-related expenditures in FY 2009.
- A transfer of \$200.0 million from the Cash Reserve Fund in FY 2010.

Under the Governor's recommendation the combined reserve fund balance for FY 2010 is reduced to \$381.9 million. This is \$245.4 million below the statutory maximum balance of \$627.3 million.

State of Iowa Reserve Funds			
(Dollars in Millions)			
	Actual FY 2008	Estimated FY 2009	Gov. Rec. FY 2010
Senior Living Trust Fund (SLTF) Requirement			
Balance Brought Forward	\$ 110.7	\$ 183.1	\$ 251.8
Revenues:			
Gen. Fund Appropriation from Surplus	53.5	48.3	17.6
Economic Emergency Fund Excess	18.9	20.4	0.0
Cumulative Repayment Balance	<u>\$ 183.1</u>	<u>\$ 251.8</u>	<u>\$ 269.4</u>
<i>Maximum \$300.0 million</i>			
	Actual FY 2008	Estimated FY 2009	Estimated FY 2010
Cash Reserve Fund (CRF)			
Balance Brought Forward	\$ 401.3	\$ 444.3	\$ 465.2
Revenues:			
Gen. Fund Appropriation from Surplus	76.2	48.3	17.6
Total Funds Available	<u>477.5</u>	<u>492.6</u>	<u>482.8</u>
Transfer to General Fund			-200.0
Excess Transferred to EEF	- 33.2	- 27.4	
Balance Carried Forward	<u>\$ 444.3</u>	<u>\$ 465.2</u>	<u>\$ 282.8</u>
<i>Maximum 7.5%</i>			
	Actual FY 2008	Estimated FY 2009	Estimated FY 2010
Economic Emergency Fund (EEF)			
Balance Brought Forward	\$ 133.8	\$ 148.1	\$ 99.1
Estimated Revenues:			
Excess from Cash Reserve	33.2	27.4	0.0
Total Funds Available	<u>167.0</u>	<u>175.5</u>	<u>99.1</u>
Excess Transferred to SLTF	-18.9	-20.4	
Rebuild Iowa Appropriation		-56.0	
Balance Carried Forward	<u>\$ 148.1</u>	<u>\$ 99.1</u>	<u>\$ 99.1</u>
<i>Maximum 2.5%</i>			
	\$ 148.1	\$ 155.1	\$ 156.8

Potential FY 2010 Budget Issues Identified by the LSA

Federal Economic Stimulus Plan – The Governor's budget does not include funding from the proposed Federal Economic Stimulus Act. House Leadership in the U.S. Congress has released an \$825.0 billion economic stimulus plan. The current plan combines \$550.0 billion in spending proposals, and \$275.0 billion in targeted tax reductions. The most recent estimate of state allocations lists Iowa as receiving \$1.9 billion over a two-year time period. Much of the funding will include maintenance of effort requirements and may include other program matching requirements. Passage of the plan is expected in mid-February.

According to the most recent information from Federal Funds Information for the States (FFIS), the estimated allocation of the \$1.9 billion to Iowa would be distributed as follows:

Federal Economic Stimulus Funds Estimated Allocations to Iowa	
Fiscal Stabilization	\$ 622.3
Title I	68.9
Special Education	139.2
Education Technology	5.3
K-12 Construction	74.2
Child Care	18.2
Community Services Block Grant	11.0
Highways	353.1
Clean Water	82.2
Drinking Water	24.9
Weatherization	116.2
State Energy Program	48.5
Medical FMAP Hold Harmless*	0.0
Medicaid 4.9% FMAP*	300.7
Total	<u>\$ 1,864.7</u>
*2 yr totals	
Source: FFIS 1/21/2009	

These estimated allocations are likely to change prior to final enactment of the Stimulus Plan. The Fiscal Services Division of the LSA is monitoring the federal action as closely as possible since decisions on the federal level will most likely impact FY 2010 state budget decisions. Using a variety of resources, including participation in weekly conference calls with representatives of NCSL, the Fiscal Services Division will post relative documents and summaries of the legislation, including brief summaries of the conference calls on our website, under the heading 2009 Federal Stimulus Act at: <http://staffweb.legis.state.ia.us/lfb/>.

The LSA's *Summary of FY 2010 Budget and Governor's Recommendation* will also include more detail of the stimulus plan as it relates to the various State programs and departments.

The Federal Economic Stimulus Plan fund allocation could impact FY 2010 budget decisions significantly. Also, a continued decline in State revenues could result in a lower REC revenue estimate this spring. If the REC estimate is lower, the Governor is required by statute to revise his budget. If this would occur, further budget reductions or revenue adjustments in FY 2010 may be necessary.

State Aid for School Districts and AEAs – For FY 2010, the Governor is recommending maintaining the 4.0% allowable growth rate set last session. However, his plan is to cap the standing unlimited appropriation at approximately \$2.531 billion. This is done by funding regular school aid at a 2.0% allowable growth level and applying an additional reduction of \$33.4 million (approximately equivalent to the FY 2009 1.5% ATB reduction). School districts will maintain the spending authority (\$85.9 million). The Governor keeps the AEA state aid reduction at \$10.0 million. This is \$2.5 million more than current law estimates for FY 2010. The Governor fully funds the State categorical supplements that have been added to the school aid formula for FY 2010. This is \$4.2 million above the FY 2009 adjusted amounts.

Medicaid – The Governor is recommending a decrease for Medicaid of \$22.9 million for FY 2010 compared to the FY 2009 net appropriation. This includes a recommended supplemental appropriation of \$47.0 million. Additionally, the recommendation is \$59.8 million below the estimated midpoint agreed upon by the Department of Human Services, Department of Management, and Legislative Services Agency. The unfunded need is due to the 6.5% reduction and no new funding for nursing facility and hospital rebasing. The Governor's funding recommendation is compared to net FY 2009 in the following table:

Governor's FY 2010 Recommendation Compared to Estimated FY 2009 and Department's FY 2010 Request				
	Net FY 2009	FY 2010 Department Request	FY 2010 Gov's Recomm.	Difference: FY 09 vs. Gov's Rec
General Fund	\$ 648,060,330	\$ 729,751,864	\$ 885,673,988	\$ 237,613,658
Supplemental Approp	47,000,000	-	-	-
HCTF	114,351,496	114,943,296	0	-114,351,496
SLTF	111,753,195	111,753,195	16,784,483	-94,968,712
Carryforward	3,195,318	0	0	-3,195,318
Property Tax Relief	7,125,000	6,600,000	6,078,435	-7,125,000
Total Approp./ Request/ Recomm.	<u>\$ 931,485,339</u>	<u>\$ 963,048,355</u>	<u>\$ 908,536,906</u>	<u>\$ -22,948,433</u>
Total Estimated Need*	\$ 931,485,339	N/A	\$ 968,385,339	
Unfunded Estimate/ Additional Need	\$ 0	N/A	\$ -59,848,433	

* The total estimated need is the midpoint of the Medicaid forecasting work group projections.

Health Care Trust Fund – The Governor recommends retaining the \$127.6 million from the FY 2008 increase in the cigarette and tobacco tax in the General Fund rather than transferring the money to the Health Care Trust Fund. The Governor recommends General Fund appropriations in approximately the same amount appropriated for the programs funded in FY 2009 from the Health Care Trust Fund.

Property Tax Credits for FY 2010 – For the past several years the standing appropriations for the Homestead Property Tax Credit, Agricultural Land and Family Farm Tax Credit, Military Service Tax Credit, and the Elderly and Disabled Tax Credit and Reimbursement have been capped at \$159.9 million. For FY 2010, the Governor is recommending the Property Tax Credit Fund be funded by an appropriation of \$106.1 million from the General Fund and a \$3.8 million balance carry forward for a total of \$110.0

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million. The Governor's reduction of \$49.9 million is achieved by reducing the Homestead Property Tax Credit. The recommendation funds the property tax credits as follows:

- \$49.3 million for the Homestead Property Tax Credit. This is a decrease of \$49.9 million compared to the FY 2009 appropriation. The Department of Revenue's projected FY 2010 demand for Homestead Property Tax Credit claims is \$139.1 million. This is \$89.2 million more than the recommended amount.
- \$34.6 million for the Agricultural Land and Family Farm Tax Credit. This is no change compared to the FY 2009 appropriation. The statutory funding for the Agricultural Land and Family Farm Tax Credit is \$39.1 million. This is \$4.5 million more than the amount being recommended.
- \$2.8 million for the Military Service Tax Credit. This is no change compared to the FY 2009 appropriation. This amount exceeds the projected FY 2010 demand of \$2.4 million by \$400,000.
- \$23.2 million for the Elderly and Disabled Tax Credit and Reimbursement. This is no change compared to the FY 2009 appropriation. This amount exceeds the projected FY 2010 demand of \$22.2 million by \$1.0 million.

Senior Living Trust Fund – The Governor recommends appropriating all available proceeds from the Senior Living Trust Fund in FY 2010. The appropriations include:

- \$16.8 million for Medicaid.
- \$8.4 million to the Department of Elder Affairs.
- \$1.3 million for Assisted Living/Adult Day Care Oversight.
- \$0.7 million to the Iowa Finance Authority for the Rent Subsidy Program.

6.5% General Reduction – This reduction is not an "across-the-board" reduction as suggested in the Governor's Budget-in-Brief. Many agencies and line items received a general reduction of 8.4% and some line items were exempted from any reduction. Budget items or programs that were not reduced include:

- Corrections - prison guard funding
- Education - teacher quality and preschool education
- Glenwood Resource Center - federal requirements
- State FEMA match for federal disaster aid relief
- Human Services - appropriations for Medicaid, Hawk-I, and Child and Family Services
- Public Safety appropriations
- Workforce Development - services for the unemployed

Additional information on the 6.5% general reduction will be including in the LSA's *Summary of FY 2010 Budget and Governor's Recommendation*.

Reorganization/Efficiencies – The Governor's recommendation includes a proposal for State agency reorganization/efficiencies. This is intended to reduce appropriations by \$20.0 million. The Governor's budget did not specifically identify the agencies or appropriations that would be reduced as a result of the proposal. The LSA will provide more detail as it becomes available from the Governor's Office.

Livestock Producer's Tax Credit – This tax credit, funded at \$2.0 million in FY 2009, is eliminated in the Governor's proposal.

Collective Bargaining - The Governor does not include a recommendation to fund collective bargaining in FY 2010. In FY 2009, the General Assembly appropriated \$92.9 million for salary increases. The State is currently in negotiations with unions. The AFSCME union has asked for a 5.0% salary increase, and the State responded with an offer of 0.0%. It is estimated that a 1.0% across-the-board-adjustment will increase the cost for all funds by \$32.2 million, including \$17.4 million from the General Fund. The bargaining process should be finalized by mid-March. More information will be in the Appendix to the LSA's *Summary of FY 2010 Budget and Governor's Recommendation*.

Infrastructure Funds – The Governor is recommending the deappropriation of \$37.0 million from Endowment for Iowa's Health Restricted Capitals Fund (RC2) for a new state office building. Under the Governor's budget, \$37.0 million in Rebuild Iowa Infrastructure Fund (RIIF) projects are moved to the RC2 Fund. The Governor recommends the transfer of \$37.0 million from RIIF to the General Fund. More explanation of the Governor's infrastructure recommendations will be in the LSA's *Summary of FY 2010 Budget and Governor's Recommendation*.

The Spending "Gap"

Prior to the Governor's budget recommendation and 1.5% across-the-board reduction, the General Assembly was facing an \$87.0 million "spending gap" in FY 2009 and a \$759.4 million gap in FY 2010. (Note: The FY 2010 gap number was revised downward after an adjustment to the built-in expenditures; the school aid number changed due to enrollment counts.) Projected revenue increases were not enough to offset the projected growth in appropriations. The "spending gap" was exacerbated by declining revenues and increased expenditures due to severe storm damage in the spring and summer of 2008. Calculation of the "gap" assumes that the built-in expenditures and anticipated increases are fully funded. The spending gap is not intended to be a prediction of an FY 2010 deficit; instead, it is intended to assist lawmakers in measuring the effects of proposed changes to spending and revenue.

The LSA's *Summary of FY 2010 Budget and Governor's Recommendation* will contain a more in-depth explanation of the calculation of the spending gap, and a list of the built-in and anticipated expenditures.

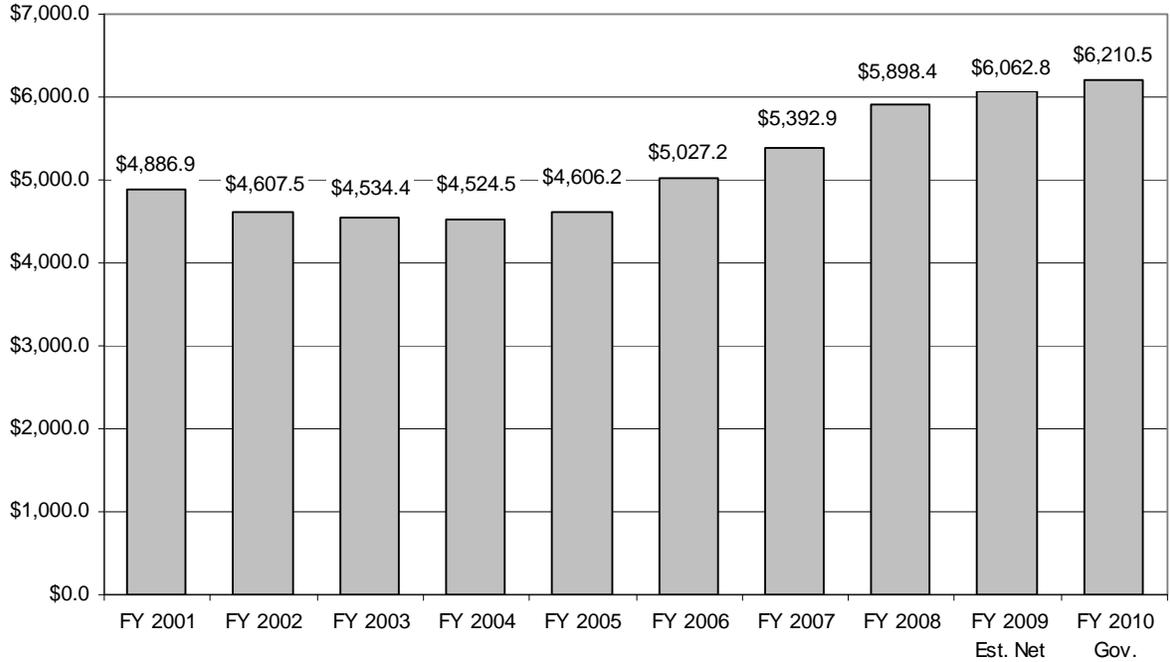
State of Iowa
Estimated Condition of the General Fund
(Dollars in Millions)

	LSA Estimated FY 2009	Gov. Rec. FY 2009	LSA Est Prior Gov Rec FY 2010	Gov. Rec. FY 2010
Funds Available:				
Receipts and Transfers	\$ 7,180.2	\$ 7,180.2	\$ 7,240.2	\$ 7,240.2
Tax Refunds	- 755.0	- 755.0	- 821.0	- 821.0
School Infras. Refunds (Accrual)	- 388.1	- 388.1	- 412.0	- 412.0
Accruals	14.9	14.9	18.6	18.6
Governor Revenue Adjustments		66.0		247.9
Total Funds Available	<u>6,052.0</u>	<u>6,118.0</u>	<u>6,025.8</u>	<u>6,273.7</u>
Expenditure Limitation			5,965.5	6,211.0
Estimated Appropriations and Expenditures:				
Appropriations	6,133.0	6,130.9	6,133.0	6,230.5
Estimated Built-in And Anticipated Expenditures			591.9	0.0
Standing Appropriation Adjustments	18.5	21.0		
Supplemental Appropriations		63.3		
1.5% Across-the-Board Reduction		- 89.1		
Deappropriations		- 30.8		
Savings from Reorganization, efficiency				- 20.0
Total Appropriations	<u>6,151.5</u>	<u>6,095.3</u>	<u>6,724.9</u>	<u>6,210.5</u>
Adjustment to meet Expenditure Limitation (Spending Gap)	- 87.0		- 759.4	
Reversions	- 12.5	- 12.5	- 12.5	- 12.5
Net Appropriations	<u>6,052.0</u>	<u>6,082.8</u>	<u>5,953.0</u>	<u>6,198.0</u>
Ending Balance - Surplus	<u>\$ 0.0</u>	<u>\$ 35.2</u>	<u>\$ 72.8</u>	<u>\$ 75.7</u>
Appropriations/Transfers to Other Funds				
Property Tax Credit Fund	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Senior Living Trust Fund	0.0	17.6	36.4	37.9
Cash Reserve Fund	<u>0.0</u>	<u>17.6</u>	<u>36.4</u>	<u>37.9</u>
Total	<u>\$ 0.0</u>	<u>\$ 35.2</u>	<u>\$ 72.8</u>	<u>\$ 75.7</u>

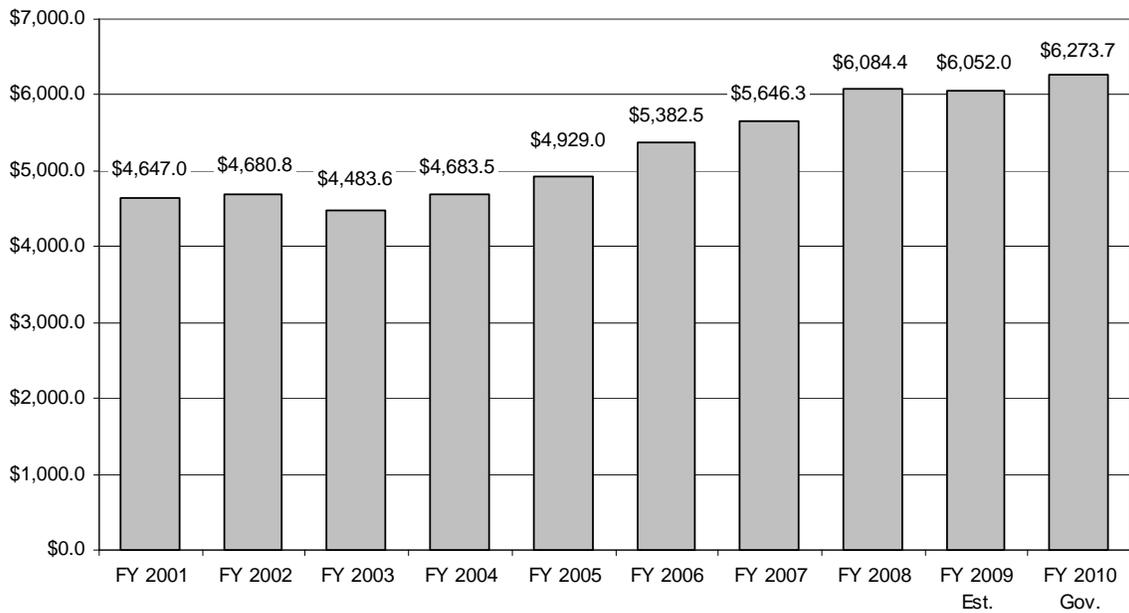
The Governor eliminates the FY 2010 gap by making further budget reductions in FY 2009, thereby reducing the base; transferring \$200.0 million from the Cash Reserve Fund to the General Fund; general budget reductions of 6.5% or more to many programs; transferring fund balances in the amount of \$16.5 million to the General Fund; "capping" selected tax credits; underfunding the Medicaid need; reducing funding for property tax credits; eliminating the Livestock Producer's Credit; and proposing savings of \$20.0 million for government reorganization and efficiencies. This list is not all inclusive. The Governor also moves appropriations that were previously funded from non-General Fund sources to the General Fund.

Historical Trends – General Fund Revenues and Appropriations

State General Fund Appropriations (in millions)



State General Fund Receipts (in millions)



Attached documents

The following documents are attached to this summary:

- FY 2009 and FY 2010 General Fund Tracking Document reflecting the Governor's recommendations
- Balance sheets for the following funds:
 - Rebuild Iowa Infrastructure Fund (RIIF)
 - Environment First Fund (EFF)
 - Vertical Infrastructure Fund (VIF)
 - Tobacco Settlement Fund – Restricted Capital Fund (RCF)
 - Endowment for Iowa's Health – Restricted Capitals Fund (RC2)
 - FY 2009 Tax-Exempt Restricted Capital Fund (RC3)
 - Technology Reinvestment Fund
 - Prison Bonding Fund
 - Property Tax Credit Fund (PTCF)
 - Health Care Trust Fund (HCTF)
 - Rebuild Iowa Infrastructure Bond Proceeds (RIIB)

Summary Data General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
Administration and Regulation	\$ 96,299,847	\$ 100,116,698	\$ -1,560,471	\$ 98,556,227	\$ 90,744,601	\$ -7,811,626	-7.9%
Agriculture and Natural Resources	43,638,037	47,054,259	-708,264	46,345,995	41,624,678	-4,721,317	-10.2%
Economic Development	41,036,536	49,582,328	-786,526	48,795,802	47,634,179	-1,161,623	-2.4%
Education	1,175,436,989	1,297,809,339	-19,464,143	1,278,345,196	969,344,920	-309,000,276	-24.2%
Health and Human Services	1,184,032,368	1,245,971,882	-19,069,195	1,226,902,687	1,489,989,820	263,087,133	21.4%
Justice System	670,945,348	701,150,493	-8,180,556	692,969,937	708,468,907	15,498,970	2.2%
Unassigned Standings	<u>2,687,047,813</u>	<u>2,709,768,913</u>	<u>-39,314,715</u>	<u>2,670,454,198</u>	<u>2,882,692,895</u>	<u>212,238,697</u>	<u>7.9%</u>
Grand Total	<u>\$ 5,898,436,938</u>	<u>\$ 6,151,453,912</u>	<u>\$ -89,083,870</u>	<u>\$ 6,062,370,042</u>	<u>\$ 6,230,500,000</u>	<u>\$ 168,129,958</u>	<u>2.8%</u>

Column Explanations:

- (1) Actual FY 2008 - The actual FY 2008 appropriations. Reversions are not deducted from the appropriations.
- (2) Estimated FY 2009 - The FY 2009 legislative action prior to deappropriations or supplemental appropriations.
- (3) ATB Reduction FY 2009 - Reflects the 1.5% reduction to all appropriations per Executive Order 10 signed by the Governor on December 22, 2008.
- (4) Estimated Net FY 2009 - The sum of columns 2 and 3.
- (5) Gov Rec FY 2010 - The Governor's appropriation recommendations for FY 2010.
- (6) Gov Rec vs Est Net - Column 5 minus Column 4.
- (7) Percent Change - Column 6 divided by Column 4.

Administration and Regulation General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
<u>Administrative Services, Dept. of</u>							
Administrative Services							
Administrative Services, Dept.	\$ 6,469,186	\$ 6,553,575	\$ -104,668	\$ 6,448,907	\$ 5,906,306	\$ -542,601	-8.4%
Utilities	3,824,800	3,704,800	-61,603	3,643,197	3,806,389	163,192	4.5%
Shuttle Service	120,000	0	0	0	0	0	0.0%
Total Administrative Services, Dept. of	\$ 10,413,986	\$ 10,258,375	\$ -166,271	\$ 10,092,104	\$ 9,712,695	\$ -379,409	-3.8%
<u>Auditor of State</u>							
Auditor Of State							
Auditor of State - General Office	\$ 1,249,178	\$ 1,278,634	\$ -19,189	\$ 1,259,445	\$ 1,153,501	\$ -105,944	-8.4%
Total Auditor of State	\$ 1,249,178	\$ 1,278,634	\$ -19,189	\$ 1,259,445	\$ 1,153,501	\$ -105,944	-8.4%
<u>Ethics and Campaign Disclosure</u>							
Campaign Finance Disclosure							
Ethics & Campaign Disclosure Board	\$ 532,122	\$ 556,978	\$ -8,503	\$ 548,475	\$ 502,334	\$ -46,141	-8.4%
Total Ethics and Campaign Disclosure	\$ 532,122	\$ 556,978	\$ -8,503	\$ 548,475	\$ 502,334	\$ -46,141	-8.4%
<u>Commerce, Dept. of</u>							
Alcoholic Beverages							
Alcoholic Beverages Operations	\$ 2,079,509	\$ 2,156,421	\$ -32,628	\$ 2,123,793	\$ 1,945,135	\$ -178,658	-8.4%
Banking Division							
Banking Division	\$ 8,200,316	\$ 8,662,670	\$ -131,578	\$ 8,531,092	\$ 7,813,429	\$ -717,663	-8.4%
Professional Licensing and Reg.							
Professional Licensing Bureau	\$ 945,982	\$ 967,522	\$ -14,513	\$ 953,009	\$ 872,842	\$ -80,167	-8.4%
Credit Union Division							
Credit Union Division	\$ 1,671,740	\$ 1,727,995	\$ -26,097	\$ 1,701,898	\$ 1,558,732	\$ -143,166	-8.4%
Insurance Division							
Insurance Division	\$ 4,857,123	\$ 5,062,359	\$ -76,357	\$ 4,986,002	\$ 4,563,937	\$ -422,065	-8.5%
Utilities Division							
Utilities Division	\$ 7,573,402	\$ 7,795,527	\$ -128,675	\$ 7,666,852	\$ 7,021,696	\$ -645,156	-8.4%

Administration and Regulation General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
Insurance Division							
Senior Health Insurance Information Program	\$ 0	\$ 60,000	\$ -900	\$ 59,100	\$ 55,258	\$ -3,842	-6.5%
Health Insurance Oversight	0	80,000	-1,200	78,800	73,678	-5,122	-6.5%
Total Insurance Division	\$ 0	\$ 140,000	\$ -2,100	\$ 137,900	\$ 128,936	\$ -8,964	-6.5%
Total Commerce, Dept. of	\$ 25,328,072	\$ 26,512,494	\$ -411,948	\$ 26,100,546	\$ 23,904,707	\$ -2,195,839	-8.4%
<u>Governor</u>							
Governor's Office							
Governor/Lt. Governor's Office	\$ 2,224,462	\$ 2,645,186	\$ -39,897	\$ 2,605,289	\$ 2,370,208	\$ -235,081	-9.0%
Terrace Hill Quarters	492,593	523,215	-7,848	515,367	481,868	-33,499	-6.5%
Administrative Rules Coordinator	158,873	178,391	-2,839	175,552	164,141	-11,411	-6.5%
National Governor's Association	80,600	80,600	0	80,600	74,231	-6,369	-7.9%
State-Federal Relations	131,222	143,768	-2,533	141,235	132,055	-9,180	-6.5%
Total Governor	\$ 3,087,750	\$ 3,571,160	\$ -53,117	\$ 3,518,043	\$ 3,222,503	\$ -295,540	-8.4%
<u>Governor's Office of Drug Control Policy</u>							
Office of Drug Control Policy							
Drug Policy Coordinator	\$ 346,731	\$ 370,901	\$ -5,564	\$ 365,337	\$ 339,868	\$ -25,469	-7.0%
Drug Task Forces	1,400,000	1,765,263	-35,451	1,729,812	1,612,111	-117,701	-6.8%
Total Governor's Office of Drug Control Policy	\$ 1,746,731	\$ 2,136,164	\$ -41,015	\$ 2,095,149	\$ 1,951,979	\$ -143,170	-6.8%
<u>Human Rights, Dept. of</u>							
Human Rights, Department of							
Human Rights Administration	\$ 356,535	\$ 372,239	\$ -5,654	\$ 366,585	\$ 321,721	\$ -44,864	-12.2%
Deaf Services	413,700	440,703	-6,967	433,736	397,243	-36,493	-8.4%
Asian and Pacific Islanders	127,093	155,109	-2,327	152,782	139,930	-12,852	-8.4%
Persons with Disabilities	206,221	242,062	-3,631	238,431	218,374	-20,057	-8.4%
Latino Affairs	191,035	207,035	-3,106	203,929	186,775	-17,154	-8.4%
Status of Women	353,203	367,203	-5,508	361,695	331,270	-30,425	-8.4%
Status of African Americans	372,066	194,162	-3,171	190,991	174,920	-16,071	-8.4%
Criminal & Juvenile Justice	1,587,333	1,662,944	-28,373	1,634,571	1,497,006	-137,565	-8.4%
Development, Assessment & Resolution Program	0	10,000	-150	9,850	0	-9,850	-100.0%
Status of Native Americans	0	6,000	-90	5,910	5,526	-384	-6.5%
Total Human Rights, Dept. of	\$ 3,607,186	\$ 3,657,457	\$ -58,977	\$ 3,598,480	\$ 3,272,765	\$ -325,715	-9.1%

Administration and Regulation General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
<u>Inspections & Appeals, Dept. of</u>							
Inspections and Appeals, Dept. of							
Administration Division	\$ 2,209,075	\$ 2,331,031	\$ -35,225	\$ 2,295,806	\$ 2,102,679	\$ -193,127	-8.4%
Administrative Hearings Division	708,962	787,705	-12,149	775,556	710,310	-65,246	-8.4%
Investigations Division	1,599,591	1,689,221	-25,531	1,663,690	1,523,738	-139,952	-8.4%
Health Facilities Division	2,498,437	2,601,967	-42,316	2,559,651	2,344,271	-215,380	-8.4%
Employment Appeal Board	58,117	60,047	-1,114	58,933	53,972	-4,961	-8.4%
Child Advocacy Board	2,751,058	2,965,468	-45,101	2,920,367	2,674,696	-245,671	-8.4%
Total Inspections and Appeals, Dept. of	\$ 9,825,240	\$ 10,435,439	\$ -161,436	\$ 10,274,003	\$ 9,409,666	\$ -864,337	-8.4%
Racing Commission							
Pari-Mutuel Regulation	\$ 2,790,551	\$ 2,930,682	\$ -44,799	\$ 2,885,883	\$ 2,643,108	\$ -242,775	-8.4%
Riverboat Regulation	3,207,944	3,372,069	-53,856	3,318,213	3,039,024	-279,189	-8.4%
Total Racing Commission	\$ 5,998,495	\$ 6,302,751	\$ -98,655	\$ 6,204,096	\$ 5,682,132	\$ -521,964	-8.4%
Total Inspections & Appeals, Dept. of	\$ 15,823,735	\$ 16,738,190	\$ -260,091	\$ 16,478,099	\$ 15,091,798	\$ -1,386,301	-8.4%
<u>Management, Dept. of</u>							
Management, Dept. of							
Department Operations	\$ 3,178,337	\$ 3,372,388	\$ -50,842	\$ 3,321,546	\$ 3,042,135	\$ -279,411	-8.4%
Local Government Innovation Fund	300,000	0	0	0	0	0	0.0%
Total Management, Dept. of	\$ 3,478,337	\$ 3,372,388	\$ -50,842	\$ 3,321,546	\$ 3,042,135	\$ -279,411	-8.4%
<u>Revenue, Dept. of</u>							
Revenue, Dept. of							
Revenue, Department of	\$ 26,472,699	\$ 27,301,255	\$ -418,555	\$ 26,882,700	\$ 24,620,697	\$ -2,262,003	-8.4%
Tax Amnesty-Auditing and Enforcement	150,000	0	0	0	0	0	0.0%
Total Revenue, Dept. of	\$ 26,622,699	\$ 27,301,255	\$ -418,555	\$ 26,882,700	\$ 24,620,697	\$ -2,262,003	-8.4%
<u>Secretary of State</u>							
Secretary of State							
Admin/Elections/Voter Registration	\$ 1,370,063	\$ 1,570,608	\$ -23,569	\$ 1,547,039	\$ 1,416,903	\$ -130,136	-8.4%
Secretary of State-Business Services	2,012,018	2,058,584	-30,879	2,027,705	1,857,135	-170,570	-8.4%
Total Secretary of State	\$ 3,382,081	\$ 3,629,192	\$ -54,448	\$ 3,574,744	\$ 3,274,038	\$ -300,706	-8.4%

Administration and Regulation General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
<u>Treasurer of State</u>							
Treasurer of State							
Treasurer - General Office	\$ 1,027,970	\$ 1,104,411	\$ -17,515	\$ 1,086,896	\$ 995,449	\$ -91,447	-8.4%
Total Treasurer of State	<u>\$ 1,027,970</u>	<u>\$ 1,104,411</u>	<u>\$ -17,515</u>	<u>\$ 1,086,896</u>	<u>\$ 995,449</u>	<u>\$ -91,447</u>	<u>-8.4%</u>
Total Administration and Regulation	<u>\$ 96,299,847</u>	<u>\$ 100,116,698</u>	<u>\$ -1,560,471</u>	<u>\$ 98,556,227</u>	<u>\$ 90,744,601</u>	<u>\$ -7,811,626</u>	<u>-7.9%</u>

Agriculture and Natural Resources General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
<u>Agriculture and Land Stewardship</u>							
Agriculture and Land Stewardship							
Administrative Division	\$ 19,278,172	\$ 19,737,891	\$ -296,153	\$ 19,441,738	\$ 17,806,307	\$ -1,635,431	-8.4%
Chronic Wasting Disease	100,000	100,000	-1,500	98,500	92,097	-6,403	-6.5%
Regulatory Dairy Products	951,666	950,000	-14,250	935,750	857,035	-78,715	-8.4%
Avian Influenza	50,000	50,000	-3,115	46,885	43,837	-3,048	-6.5%
Apiary Program	40,000	75,000	-1,125	73,875	69,073	-4,802	-6.5%
Gypsy Moth Control - GF	50,000	50,000	-750	49,250	46,049	-3,201	-6.5%
Emerald Ash Borer Public Awareness	50,000	50,000	-750	49,250	46,049	-3,201	-6.5%
Soil Commissioners Expense	250,000	400,000	-6,000	394,000	368,390	-25,610	-6.5%
Sr. Farmers Market Program	77,000	75,000	-1,125	73,875	69,073	-4,802	-6.5%
Emergency Veterinarian Rapid Response	130,000	130,000	-1,950	128,050	119,727	-8,323	-6.5%
Organic Agricultural Products	54,671	50,000	-750	49,250	46,049	-3,201	-6.5%
Grape & Wine Development Fund	283,000	280,000	-4,200	275,800	252,600	-23,200	-8.4%
IA Jr. Angus Program	10,000	0	0	0	0	0	0.0%
Farm to School Program	0	80,000	-1,200	78,800	73,678	-5,122	-6.5%
Total Agriculture and Land Stewardship	\$ 21,324,509	\$ 22,027,891	\$ -332,868	\$ 21,695,023	\$ 19,889,964	\$ -1,805,059	-8.3%
<u>Natural Resources, Dept. of</u>							
Natural Resources							
Natural Resources Operations	\$ 20,244,822	\$ 20,866,333	\$ -312,995	\$ 20,553,338	\$ 18,824,401	\$ -1,728,937	-8.4%
Redemption Center	0	1,000,000	-15,000	985,000	0	-985,000	-100.0%
Total Natural Resources, Dept. of	\$ 20,244,822	\$ 21,866,333	\$ -327,995	\$ 21,538,338	\$ 18,824,401	\$ -2,713,937	-12.6%
<u>Regents, Board of</u>							
Regents, Board of							
ISU Veterinary Diagnostic Laboratory	\$ 2,068,706	\$ 3,160,035	\$ -47,401	\$ 3,112,634	\$ 2,910,313	\$ -202,321	-6.5%
Total Regents, Board of	\$ 2,068,706	\$ 3,160,035	\$ -47,401	\$ 3,112,634	\$ 2,910,313	\$ -202,321	-6.5%
Total Agriculture and Natural Resources	\$ 43,638,037	\$ 47,054,259	\$ -708,264	\$ 46,345,995	\$ 41,624,678	\$ -4,721,317	-10.2%

Economic Development General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
<u>Iowa Workforce Development</u>							
Iowa Workforce Development							
IWD Workers Comp Operations (GF)	\$ 0	\$ 2,943,474	\$ -44,152	\$ 2,899,322	\$ 2,884,187	\$ -15,135	-0.5%
IWD General Fund - Operations	6,341,284	3,930,817	-65,735	3,865,082	3,851,643	-13,439	-0.3%
Workforce Development Field Offices	7,216,792	12,624,491	-189,367	12,435,124	12,370,209	-64,915	-0.5%
Integrated Basic Ed. & Skills Training	0	500,000	-7,500	492,500	970,074	477,574	97.0%
Security Employee Training Program	0	15,000	-225	14,775	15,000	225	1.5%
Offender Reentry Program	0	375,000	-5,625	369,375	367,447	-1,928	-0.5%
Employee Misclassification	0	0	0	0	771,153	771,153	0.0%
Total Iowa Workforce Development	\$ 13,558,076	\$ 20,388,782	\$ -312,604	\$ 20,076,178	\$ 21,229,713	\$ 1,153,535	5.7%
<u>Public Employment Relations Board</u>							
Public Employment Relations							
PER Board - General Office	\$ 1,233,283	\$ 1,271,841	\$ -19,098	\$ 1,252,743	\$ 1,147,363	\$ -105,380	-8.4%
Total Public Employment Relations Board	\$ 1,233,283	\$ 1,271,841	\$ -19,098	\$ 1,252,743	\$ 1,147,363	\$ -105,380	-8.4%
<u>Regents, Board of</u>							
Regents, Board of							
ISU - Economic Development	\$ 2,789,625	\$ 3,019,446	\$ -45,292	\$ 2,974,154	\$ 2,780,834	\$ -193,320	-6.5%
SUI - Economic Development	259,206	271,181	-4,068	267,113	249,751	-17,362	-6.5%
UNI - Economic Development	578,608	592,277	-8,884	583,393	545,472	-37,921	-6.5%
Total Regents, Board of	\$ 3,627,439	\$ 3,882,904	\$ -58,244	\$ 3,824,660	\$ 3,576,057	\$ -248,603	-6.5%
Total Economic Development	\$ 41,036,536	\$ 49,582,328	\$ -786,526	\$ 48,795,802	\$ 47,634,179	\$ -1,161,623	-2.4%

Education General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
<u>Blind, Dept. of the</u>							
Blind, Dept. for the Department for the Blind	\$ 2,484,953	\$ 2,553,032	\$ -38,295	\$ 2,514,737	\$ 2,303,199	\$ -211,538	-8.4%
Total Blind, Dept. of the	\$ 2,484,953	\$ 2,553,032	\$ -38,295	\$ 2,514,737	\$ 2,303,199	\$ -211,538	-8.4%
<u>College Aid Commission</u>							
College Student Aid Comm.							
College Aid Commission	\$ 390,685	\$ 395,020	\$ -5,927	\$ 389,093	\$ 356,363	\$ -32,730	-8.4%
Iowa Grants	1,070,976	1,070,976	0	1,070,976	986,342	-84,634	-7.9%
DSM University-Osteopathic Loans	100,000	100,000	0	100,000	92,097	-7,903	-7.9%
DSM University-Physician Recruit.	346,451	346,451	-5,197	341,254	319,072	-22,182	-6.5%
National Guard Benefits Program	3,800,000	3,800,000	-57,371	3,742,629	3,499,358	-243,271	-6.5%
Teacher Shortage Loan Forgiveness	485,400	485,400	-7,281	478,119	447,041	-31,078	-6.5%
All Iowa Opportunity Scholarships	1,500,000	4,000,000	-60,000	3,940,000	3,683,900	-256,100	-6.5%
College Work Study	295,600	995,000	-14,925	980,075	916,370	-63,705	-6.5%
Tuition Grant Program-Standing	48,373,718	50,073,718	-751,106	49,322,612	46,116,642	-3,205,970	-6.5%
Vocational Technical Tuition Grant	2,783,115	2,783,115	-41,747	2,741,368	2,563,179	-178,189	-6.5%
Washington DC Internships	0	100,000	0	100,000	92,097	-7,903	-7.9%
Tuition Grant - For-Profit	5,374,858	5,524,858	-82,873	5,441,985	5,088,256	-353,729	-6.5%
Nurse & Nurse Educator Loan Program	0	100,000	-1,500	98,500	92,097	-6,403	-6.5%
Barber & Cosmetology Tuition Grant Program	0	50,000	0	50,000	46,049	-3,951	-7.9%
Total College Aid Commission	\$ 64,520,803	\$ 69,824,538	\$ -1,027,927	\$ 68,796,611	\$ 64,298,863	\$ -4,497,748	-6.5%

Education General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
Education, Dept. of							
Administration	\$ 8,320,341	\$ 9,015,389	\$ -137,291	\$ 8,878,098	\$ 8,525,386	\$ -352,712	-4.0%
Vocational Education Administration	576,613	634,865	-9,774	625,091	584,460	-40,631	-6.5%
State Library	1,879,827	1,936,497	-29,071	1,907,426	1,783,443	-123,983	-6.5%
State Library - Enrich Iowa	1,823,432	1,823,432	-27,351	1,796,081	1,679,336	-116,745	-6.5%
State Library - Library Service Areas	1,586,000	1,586,000	-23,790	1,562,210	1,460,666	-101,544	-6.5%
Vocational Education Secondary	2,936,904	2,936,904	-44,054	2,892,850	2,704,815	-188,035	-6.5%
Food Service	2,509,683	2,509,683	-37,645	2,472,038	2,311,356	-160,682	-6.5%
Early Child - Comm. Empowerment	23,781,594	22,302,006	-334,530	21,967,476	20,220,242	-1,747,234	-8.0%
Early Child - Early Care, Health & Ed.	10,000,000	10,000,000	-150,000	9,850,000	8,523,624	-1,326,376	-13.5%
Early Child - Family Support & Parent Ed.	5,000,000	5,000,000	-75,000	4,925,000	4,604,875	-320,125	-6.5%
Early Child - Spec. Ed. Services Birth to 3	1,721,400	1,721,400	-25,821	1,695,579	1,585,366	-110,213	-6.5%
Early Head Start Projects	400,000	0	0	0	0	0	0.0%
Early Child - Voluntary Preschool	15,000,000	15,000,000	-230,551	14,769,449	14,769,449	0	0.0%
Nonpublic Textbook Services	664,165	690,165	-7,665	682,500	635,625	-46,875	-6.9%
Jobs For America's Grads	600,000	600,000	-9,000	591,000	552,585	-38,415	-6.5%
Vocational Agric. Youth Org.	50,000	0	0	0	0	0	0.0%
Before/After School Grants	695,000	0	0	0	547,980	547,980	0.0%
Administrator Mentoring	250,000	250,000	-3,750	246,250	230,244	-16,006	-6.5%
Model Core Curriculum	0	2,192,351	-32,885	2,159,466	2,019,101	-140,365	-6.5%
Senior Year Plus	0	1,900,000	-28,500	1,871,500	960,347	-911,153	-48.7%
Merged Area Schools-Gen Aid	171,962,414	183,062,414	-2,745,936	180,316,478	169,977,369	-10,339,109	-5.7%
Student Achievement/Teacher Quality	173,943,894	248,943,894	-3,750,188	245,193,706	10,666,019	-234,527,687	-95.6%
Advanced Placement Belin & Blank Ctr	400,000	0	0	0	0	0	0.0%
Data Warehouse	400,000	0	0	0	0	0	0.0%
District Sharing & Efficiencies	400,000	0	0	0	0	0	0.0%
Student Advancement Strategies	2,500,000	0	0	0	0	0	0.0%
Comm College Interpreters for Deaf	200,000	200,000	-3,000	197,000	0	-197,000	-100.0%
Private Instruction	0	146,000	0	146,000	0	-146,000	-100.0%
Community College Salaries - Past Years	2,000,000	1,500,000	-22,500	1,477,500	0	-1,477,500	-100.0%
Total Education, Dept. of	\$ 429,601,267	\$ 513,951,000	\$ -7,728,302	\$ 506,222,698	\$ 254,342,288	\$ -251,880,410	-49.8%

Education General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
Vocational Rehabilitation							
Vocational Rehabilitation	\$ 5,667,575	\$ 5,833,123	\$ -87,497	\$ 5,745,626	\$ 5,258,540	\$ -487,086	-8.5%
Independent Living	55,145	56,565	-848	55,717	52,095	-3,622	-6.5%
Entrepreneurs with Disabilities Program	0	200,000	-3,000	197,000	184,195	-12,805	-6.5%
Independent Living Center Grant	0	250,000	-3,750	246,250	230,244	-16,006	-6.5%
Total Vocational Rehabilitation	<u>\$ 5,722,720</u>	<u>\$ 6,339,688</u>	<u>\$ -95,095</u>	<u>\$ 6,244,593</u>	<u>\$ 5,725,074</u>	<u>\$ -519,519</u>	<u>-8.3%</u>
Iowa Public Television							
Iowa Public Television	\$ 8,804,620	\$ 9,085,141	\$ -136,277	\$ 8,948,864	\$ 8,170,392	\$ -778,472	-8.7%
Regional Telecom. Councils	1,364,525	1,364,525	-20,468	1,344,057	1,256,693	-87,364	-6.5%
Total Iowa Public Television	<u>\$ 10,169,145</u>	<u>\$ 10,449,666</u>	<u>\$ -156,745</u>	<u>\$ 10,292,921</u>	<u>\$ 9,427,085</u>	<u>\$ -865,836</u>	<u>-8.4%</u>
Total Education, Dept. of	<u>\$ 445,493,132</u>	<u>\$ 530,740,354</u>	<u>\$ -7,980,142</u>	<u>\$ 522,760,212</u>	<u>\$ 269,494,447</u>	<u>\$ -253,265,765</u>	<u>-48.4%</u>

Education General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
<u>Regents, Board of</u>							
Regents, Board of							
Regent Board Office	\$ 1,263,437	\$ 1,359,937	\$ -20,414	\$ 1,339,523	\$ 1,238,429	\$ -101,094	-7.5%
Tuition Replacement (Bond Debt Service)	13,975,431	0	0	0	0	0	0.0%
Southwest Iowa Resource Center	108,698	111,693	-1,675	110,018	102,867	-7,151	-6.5%
Tri State Graduate Center	80,467	83,769	0	83,769	77,149	-6,620	-7.9%
Quad Cities Graduate Center	160,806	165,714	-2,486	163,228	152,618	-10,610	-6.5%
Midwestern Higher Ed Consortium	90,000	90,000	0	90,000	82,888	-7,112	-7.9%
University of Iowa - General	258,011,947	276,518,045	-4,147,771	272,370,274	251,814,456	-20,555,818	-7.5%
Center for Disabilities and Development	6,726,227	7,017,146	-105,257	6,911,889	6,462,616	-449,273	-6.5%
University of Iowa - Oakdale Campus	2,726,485	2,792,052	-41,881	2,750,171	2,571,410	-178,761	-6.5%
University of Iowa - Hygienic Laboratory	4,182,151	4,516,091	-67,741	4,448,350	4,159,207	-289,143	-6.5%
Family Practice Program	2,179,043	2,283,465	-34,252	2,249,213	2,103,014	-146,199	-6.5%
SCHS - Spec. Child Health	732,388	842,069	-12,631	829,438	775,525	-53,913	-6.5%
State of Iowa Cancer Registry	184,578	190,326	-2,855	187,471	175,285	-12,186	-6.5%
SUI - Substance Abuse Consortium	67,877	70,906	-1,064	69,842	65,302	-4,540	-6.5%
Biocatalysis	902,687	924,139	-13,862	910,277	851,109	-59,168	-6.5%
Primary Health Care	793,920	828,629	-12,429	816,200	763,147	-53,053	-6.5%
Iowa Birth Defects Registry	46,685	48,891	-733	48,158	45,028	-3,130	-6.5%
SUI - Iowa Nonprofit Resource Center	200,000	207,548	-3,113	204,435	191,147	-13,288	-6.5%
SUI Ag Health & Safety	130,000	130,000	-1,950	128,050	119,727	-8,323	-6.5%
Iowa State: Gen. University	205,145,406	217,695,081	-3,265,426	214,429,655	197,766,201	-16,663,454	-7.8%
ISU - Ag Experiment Station	34,493,006	35,896,514	-538,448	35,358,066	33,059,792	-2,298,274	-6.5%
ISU - Cooperative Extension	21,900,084	22,903,693	-343,555	22,560,138	21,093,729	-1,466,409	-6.5%
ISU - Leopold Center	490,572	507,469	-7,612	499,857	467,366	-32,491	-6.5%
Livestock Disease Research	220,708	220,708	-3,311	217,397	203,266	-14,131	-6.5%
ISU - George Washington Carver	250,000	250,000	-3,750	246,250	230,244	-16,006	-6.5%
University of Northern Iowa - General	92,495,485	98,286,381	-1,474,296	96,812,085	89,565,599	-7,246,486	-7.5%
Recycling and Reuse Center	219,279	223,787	-3,357	220,430	206,102	-14,328	-6.5%
UNI - Real Estate Education Program	0	160,000	-2,400	157,600	147,356	-10,244	-6.5%
Iowa School for the Deaf	9,689,607	10,126,391	-151,896	9,974,495	9,326,153	-648,342	-6.5%
Iowa Braille and Sight Saving	5,456,107	5,725,951	-85,889	5,640,062	5,273,458	-366,604	-6.5%
Tuition and Transportation	15,020	15,020	-225	14,795	13,833	-962	-6.5%
Science, Technology, Engineering and Math.	0	4,000,000	-60,000	3,940,000	3,683,900	-256,100	-6.5%
BOR - Iowa Public Radio	0	500,000	-7,500	492,500	460,488	-32,012	-6.5%
Total Regents, Board of	\$ 662,938,101	\$ 694,691,415	\$ -10,417,779	\$ 684,273,636	\$ 633,248,411	\$ -51,025,225	-7.5%
Total Education	\$ 1,175,436,989	\$ 1,297,809,339	\$ -19,464,143	\$ 1,278,345,196	\$ 969,344,920	\$ -309,000,276	-24.2%

Health and Human Services General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
<u>Elder Affairs, Dept. of</u>							
Elder Affairs, Dept. of Aging Programs	\$ 4,866,698	\$ 5,467,921	\$ -83,342	\$ 5,384,579	\$ 4,931,605	\$ -452,974	-8.4%
Total Elder Affairs, Dept. of	\$ 4,866,698	\$ 5,467,921	\$ -83,342	\$ 5,384,579	\$ 4,931,605	\$ -452,974	-8.4%
<u>Public Health, Dept. of</u>							
Public Health, Dept. of							
Addictive Disorders	\$ 2,002,149	\$ 3,082,149	\$ -46,232	\$ 3,035,917	\$ 34,046,889	\$ 31,010,972	1021.5%
Healthy Children and Families	2,536,913	2,678,980	-40,185	2,638,795	2,776,543	137,748	5.2%
Chronic Conditions	1,842,840	2,249,026	-33,735	2,215,291	3,750,280	1,534,989	69.3%
Community Capacity	1,760,532	1,785,093	-26,776	1,758,317	7,086,651	5,328,334	303.0%
Elderly Wellness	9,233,985	9,233,985	-138,510	9,095,475	8,504,269	-591,206	-6.5%
Environmental Hazards	747,960	748,024	-11,220	736,804	1,051,202	314,398	42.7%
Infectious Diseases	1,658,286	1,868,286	-28,024	1,840,262	1,713,484	-126,778	-6.9%
Public Protection	2,845,658	3,228,677	-48,430	3,180,247	3,748,476	568,229	17.9%
Resource Management	1,205,933	1,237,589	-18,564	1,219,025	1,116,482	-102,543	-8.4%
211 Call Centers	200,000	0	0	0	0	0	0.0%
Prevention and Chronic Care Management	0	195,018	-2,925	192,093	0	-192,093	-100.0%
Medical Home System	0	169,330	-2,540	166,790	0	-166,790	-100.0%
Healthy Communities Initiative	0	906,539	-13,598	892,941	0	-892,941	-100.0%
Gov. Council on Physical Fitness and Nutrition	0	112,100	-1,682	110,418	0	-110,418	-100.0%
Iowa Health Information Technology System	0	194,919	-2,924	191,995	0	-191,995	-100.0%
Health Care Access	0	178,228	-2,673	175,555	0	-175,555	-100.0%
Total Public Health, Dept. of	\$ 24,034,256	\$ 27,867,943	\$ -418,018	\$ 27,449,925	\$ 63,794,276	\$ 36,344,351	132.4%
<u>Human Services, Dept. of</u>							
General Administration							
General Administration	\$ 16,782,706	\$ 17,470,334	\$ -270,088	\$ 17,200,246	\$ 16,027,217	\$ -1,173,029	-6.8%
Field Operations							
Child Support Recoveries	\$ 10,469,844	\$ 15,632,714	\$ -235,380	\$ 15,397,334	\$ 14,102,101	\$ -1,295,233	-8.4%
Field Operations	66,555,087	71,782,744	-1,102,309	70,680,435	66,234,344	-4,446,091	-6.3%
Total Field Operations	\$ 77,024,931	\$ 87,415,458	\$ -1,337,689	\$ 86,077,769	\$ 80,336,445	\$ -5,741,324	-6.7%
Toledo Juvenile Home							
Toledo Juvenile Home	\$ 7,604,484	\$ 7,867,940	\$ -118,190	\$ 7,749,750	\$ 7,097,841	\$ -651,909	-8.4%

Health and Human Services General Fund

	Actual FY 2008	Estimated FY 2009	ATB Reduction FY 2009	Est. Net FY 2009	Gov Rec FY 2010	Gov. Rec. vs. Est. Net	Percent Change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Eldora Training School							
Eldora Training School	\$ 11,923,327	\$ 12,484,549	\$ -187,999	\$ 12,296,550	\$ 11,262,156	\$ -1,034,394	-8.4%
Cherokee CCUSO							
Civil Commit. Unit for Sex Offenders	\$ 6,523,524	\$ 6,948,904	\$ -107,182	\$ 6,841,722	\$ 6,928,144	\$ 86,422	1.3%
Cherokee							
Cherokee MHI	\$ 5,727,743	\$ 6,331,818	\$ -94,998	\$ 6,236,820	\$ 5,712,181	\$ -524,639	-8.4%
Clarinda							
Clarinda MHI	\$ 6,938,073	\$ 7,564,925	\$ -114,022	\$ 7,450,903	\$ 6,824,127	\$ -626,776	-8.4%
Independence							
Independence MHI	\$ 10,489,724	\$ 11,084,903	\$ -167,774	\$ 10,917,129	\$ 9,986,265	\$ -930,864	-8.5%
Mt Pleasant							
Mt Pleasant MHI	\$ 1,962,099	\$ 2,097,207	\$ -31,957	\$ 2,065,250	\$ 1,886,750	\$ -178,500	-8.6%
Glenwood							
Glenwood Resource Center	\$ 19,002,377	\$ 19,604,004	\$ -305,377	\$ 19,298,627	\$ 18,515,453	\$ -783,174	-4.1%
Woodward							
Woodward Resource Center	\$ 13,038,833	\$ 13,032,788	\$ -208,556	\$ 12,824,232	\$ 11,484,307	\$ -1,339,925	-10.4%

Health and Human Services General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
Assistance							
Family Investment Program/JOBS	\$ 42,675,127	\$ 42,701,422	\$ -640,521	\$ 42,060,901	\$ 35,036,216	\$ -7,024,685	-16.7%
Medical Assistance	631,593,774	655,129,269	-9,826,939	645,302,330	883,095,255	237,792,925	36.8%
Health Insurance Premium Payment	673,598	591,752	-8,906	582,846	533,814	-49,032	-8.4%
Medical Contracts	13,790,558	14,165,550	-212,483	13,953,067	14,344,879	391,812	2.8%
State Children's Health Ins. (hawk-i)	14,871,052	13,868,885	-208,033	13,660,852	15,372,897	1,712,045	12.5%
State Supplementary Assistance	17,210,335	18,611,385	-279,171	18,332,214	17,323,001	-1,009,213	-5.5%
Child Care Assistance	37,875,701	41,345,381	-861,649	40,483,732	40,452,289	-31,443	-0.1%
Child and Family Services	88,520,320	90,326,628	-1,354,899	88,971,729	94,546,404	5,574,675	6.3%
Adoption Subsidy	31,972,681	34,168,872	-512,533	33,656,339	36,655,458	2,999,119	8.9%
Family Support Subsidy	1,936,434	1,936,434	-29,122	1,907,312	1,783,337	-123,975	-6.5%
Connors Training	42,623	42,623	-639	41,984	39,255	-2,729	-6.5%
MI/MR/DD State Cases	11,067,178	13,067,178	-203,372	12,863,806	12,027,659	-836,147	-6.5%
MH/DD Community Services	18,017,890	18,017,890	-272,318	17,745,572	16,592,110	-1,153,462	-6.5%
MH/DD Growth Factor	36,888,041	54,081,310	-811,220	53,270,090	56,857,019	3,586,929	6.7%
Volunteers	109,568	109,568	-1,644	107,924	98,845	-9,079	-8.4%
County Suppl. MH/DD Growth	12,000,000	0	0	0	0	0	0.0%
Medical Assistance, Hawk-i, Hawk-i Expansion	0	4,800,000	-72,000	4,728,000	4,420,680	-307,320	-6.5%
Family Planning	0	750,000	-11,250	738,750	690,731	-48,019	-6.5%
Pregnancy Counseling	0	200,000	-3,000	197,000	184,195	-12,805	-6.5%
Total Assistance	\$ 959,244,880	\$ 1,003,914,147	\$ -15,309,699	\$ 988,604,448	\$ 1,230,054,044	\$ 241,449,596	24.4%
Total Human Services, Dept. of	\$ 1,136,262,701	\$ 1,195,816,977	\$ -18,253,531	\$ 1,177,563,446	\$ 1,406,114,930	\$ 228,551,484	19.4%
<u>Veterans Affairs, Dept. of</u>							
Veterans Affairs, Department of							
General Administration	\$ 0	\$ 1,243,744	\$ -19,364	\$ 1,224,380	\$ 1,121,373	\$ -103,007	-8.4%
War Orphans Educational Assistance	0	27,000	0	27,000	24,109	-2,891	-10.7%
Veterans County Grants	0	600,000	0	600,000	547,535	-52,465	-8.7%
Total Veterans Affairs, Department of	\$ 0	\$ 1,870,744	\$ -19,364	\$ 1,851,380	\$ 1,693,017	\$ -158,363	-8.6%
Veterans Affairs, Dept. of							
General Administration	\$ 863,457	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Iowa Veterans Home	16,728,256	14,948,297	-255,774	14,692,523	13,455,992	-1,236,531	-8.4%
Veterans Trust Fund	500,000	0	0	0	0	0	0.0%
Veterans County Grants	750,000	0	-14,401	-14,401	0	14,401	-100.0%
War Orphans Educational Assistance	27,000	0	-1,215	-1,215	0	1,215	-100.0%
Injured Veterans Grant Program	0	0	-23,550	-23,550	0	23,550	-100.0%
Total Veterans Affairs, Dept. of	\$ 18,868,713	\$ 14,948,297	\$ -294,940	\$ 14,653,357	\$ 13,455,992	\$ -1,197,365	-8.2%
Total Veterans Affairs, Dept. of	\$ 18,868,713	\$ 16,819,041	\$ -314,304	\$ 16,504,737	\$ 15,149,009	\$ -1,355,728	-8.2%
Total Health and Human Services	\$ 1,184,032,368	\$ 1,245,971,882	\$ -19,069,195	\$ 1,226,902,687	\$ 1,489,989,820	\$ 263,087,133	21.4%

Justice System General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
<u>Justice, Department of</u>							
<u>Justice, Dept. of</u>							
General Office A.G.	\$ 9,485,145	\$ 9,700,589	\$ -145,509	\$ 9,555,080	\$ 8,751,311	\$ -803,769	-8.4%
Victim Assistance Grants	150,000	150,000	-2,250	147,750	4,188,146	4,040,396	2734.6%
Legal Services Poverty Grants	2,000,000	2,000,000	-30,000	1,970,000	1,841,950	-128,050	-6.5%
Farm Mediation Services	300,000	300,000	-4,500	295,500	270,642	-24,858	-8.4%
Children in Dissolution Proceedings Pilot	50,000	0	0	0	0	0	0.0%
Total Justice, Dept. of	\$ 11,985,145	\$ 12,150,589	\$ -182,259	\$ 11,968,330	\$ 15,052,049	\$ 3,083,719	25.8%
<u>Consumer Advocate</u>							
Consumer Advocate	\$ 3,374,466	\$ 3,138,888	\$ -47,116	\$ 3,091,772	\$ 2,831,693	\$ -260,079	-8.4%
Total Justice, Department of	\$ 15,359,611	\$ 15,289,477	\$ -229,375	\$ 15,060,102	\$ 17,883,742	\$ 2,823,640	18.7%
<u>Civil Rights Commission</u>							
<u>Civil Rights Commission</u>							
Civil Rights Commission	\$ 1,504,036	\$ 1,601,519	\$ -24,029	\$ 1,577,490	\$ 1,444,792	\$ -132,698	-8.4%
Total Civil Rights Commission	\$ 1,504,036	\$ 1,601,519	\$ -24,029	\$ 1,577,490	\$ 1,444,792	\$ -132,698	-8.4%
<u>Corrections, Dept. of</u>							
<u>CBC District 1</u>							
CBC District I	\$ 12,706,033	\$ 13,573,774	\$ -203,607	\$ 13,370,167	\$ 14,747,901	\$ 1,377,734	10.3%
<u>CBC District 2</u>							
CBC District II	\$ 10,080,108	\$ 11,280,937	\$ -169,214	\$ 11,111,723	\$ 11,673,896	\$ 562,173	5.1%
<u>CBC District 3</u>							
CBC District III	\$ 5,903,401	\$ 6,230,191	\$ -93,453	\$ 6,136,738	\$ 6,484,543	\$ 347,805	5.7%
<u>CBC District 4</u>							
CBC District IV	\$ 5,419,406	\$ 5,719,179	\$ -85,788	\$ 5,633,391	\$ 5,935,082	\$ 301,691	5.4%
<u>CBC District 5</u>							
CBC District V	\$ 18,401,003	\$ 19,628,052	\$ -294,421	\$ 19,333,631	\$ 22,558,982	\$ 3,225,351	16.7%
<u>CBC District 6</u>							
CBC District VI	\$ 12,675,246	\$ 14,566,407	\$ -218,496	\$ 14,347,911	\$ 15,019,341	\$ 671,430	4.7%
<u>CBC District 7</u>							
CBC District VII	\$ 7,020,794	\$ 7,414,374	\$ -111,216	\$ 7,303,158	\$ 7,564,124	\$ 260,966	3.6%

Justice System General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
CBC District 8							
CBC District VIII	\$ 6,998,544	\$ 7,255,300	\$ -108,830	\$ 7,146,470	\$ 7,583,264	\$ 436,794	6.1%
Central Office							
County Confinement	\$ 1,199,954	\$ 967,983	\$ -14,520	\$ 953,463	\$ 967,983	\$ 14,520	1.5%
Federal Prisoners/ Contractual	241,293	241,293	-3,619	237,674	241,293	3,619	1.5%
Corrections Administration	5,050,732	5,151,625	-77,403	5,074,222	5,047,861	-26,361	-0.5%
Corrections Education	1,570,358	1,570,358	-29,172	1,541,186	1,570,358	29,172	1.9%
Iowa Corrections Offender Network	427,700	427,700	-6,416	421,284	427,700	6,416	1.5%
Mental Health/Substance Abuse	25,000	25,000	-375	24,625	24,994	369	1.5%
Hepatitis Treatment and Education	188,000	188,000	-2,820	185,180	188,000	2,820	1.5%
Transitional Housing - Comm. Based	30,000	0	0	0	30,000	30,000	0.0%
Total Central Office	<u>\$ 8,733,037</u>	<u>\$ 8,571,959</u>	<u>\$ -134,325</u>	<u>\$ 8,437,634</u>	<u>\$ 8,498,189</u>	<u>\$ 60,555</u>	<u>0.7%</u>
Fort Madison							
Ft. Madison Institution	\$ 44,512,509	\$ 45,657,539	\$ -684,867	\$ 44,972,672	\$ 46,563,717	\$ 1,591,045	3.5%
Anamosa							
Anamosa Institution	\$ 30,656,614	\$ 32,196,590	\$ -483,142	\$ 31,713,448	\$ 31,980,461	\$ 267,013	0.8%
Oakdale							
Oakdale Institution	\$ 56,204,468	\$ 60,437,214	\$ -906,708	\$ 59,530,506	\$ 59,992,169	\$ 461,663	0.8%
Newton							
Newton Institution	\$ 27,841,158	\$ 28,956,002	\$ -434,340	\$ 28,521,662	\$ 28,563,758	\$ 42,096	0.1%
Mt Pleasant							
Mt. Pleasant Inst.	\$ 26,331,092	\$ 27,993,990	\$ -419,962	\$ 27,574,028	\$ 28,103,428	\$ 529,400	1.9%
Rockwell City							
Rockwell City Institution	\$ 9,108,454	\$ 9,660,604	\$ -144,923	\$ 9,515,681	\$ 9,536,069	\$ 20,388	0.2%
Clarinda							
Clarinda Institution	\$ 25,078,365	\$ 26,051,077	\$ -390,790	\$ 25,660,287	\$ 25,798,889	\$ 138,602	0.5%
Mitchellville							
Mitchellville Institution	\$ 15,878,663	\$ 16,457,784	\$ -246,868	\$ 16,210,916	\$ 16,215,105	\$ 4,189	0.0%
Fort Dodge							
Ft. Dodge Institution	\$ 29,773,151	\$ 30,936,808	\$ -464,129	\$ 30,472,679	\$ 30,547,421	\$ 74,742	0.2%
Total Corrections, Dept. of	<u>\$ 353,322,046</u>	<u>\$ 372,587,781</u>	<u>\$ -5,595,079</u>	<u>\$ 366,992,702</u>	<u>\$ 377,366,339</u>	<u>\$ 10,373,637</u>	<u>2.8%</u>

Justice System General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
<u>Inspections & Appeals, Dept. of</u>							
Public Defender							
Public Defender	\$ 21,749,296	\$ 22,247,829	\$ -333,717	\$ 21,914,112	\$ 22,247,829	\$ 333,717	1.5%
Indigent Defense Appropriation	31,282,538	31,282,538	-469,238	30,813,300	26,633,314	-4,179,986	-13.6%
Total Inspections & Appeals, Dept. of	\$ 53,031,834	\$ 53,530,367	\$ -802,955	\$ 52,727,412	\$ 48,881,143	\$ -3,846,269	-7.3%
<u>Judicial Branch</u>							
Judicial Branch							
Judicial Branch	\$ 144,945,322	\$ 152,392,674	\$ 0	\$ 152,392,674	\$ 163,527,936	\$ 11,135,262	7.3%
Judicial Retirement	3,450,963	3,450,963	0	3,450,963	0	-3,450,963	-100.0%
Total Judicial Branch	\$ 148,396,285	\$ 155,843,637	\$ 0	\$ 155,843,637	\$ 163,527,936	\$ 7,684,299	4.9%
<u>Law Enforcement Academy</u>							
Law Enforcement Academy							
Law Enforcement Academy	\$ 1,289,562	\$ 1,322,103	\$ -20,274	\$ 1,301,829	\$ 1,192,311	\$ -109,518	-8.4%
Total Law Enforcement Academy	\$ 1,289,562	\$ 1,322,103	\$ -20,274	\$ 1,301,829	\$ 1,192,311	\$ -109,518	-8.4%
<u>Parole, Board of</u>							
Parole Board							
Parole Board	\$ 1,256,273	\$ 1,298,078	\$ -20,029	\$ 1,278,049	\$ 1,170,529	\$ -107,520	-8.4%
Total Parole, Board of	\$ 1,256,273	\$ 1,298,078	\$ -20,029	\$ 1,278,049	\$ 1,170,529	\$ -107,520	-8.4%
<u>Public Defense, Dept. of</u>							
Public Defense, Dept. of							
Public Defense, Department of	\$ 6,311,985	\$ 6,593,661	\$ -98,905	\$ 6,494,756	\$ 5,948,420	\$ -546,336	-8.4%
Civil Air Patrol	120,000	0	0	0	0	0	0.0%
Total Public Defense, Dept. of	\$ 6,431,985	\$ 6,593,661	\$ -98,905	\$ 6,494,756	\$ 5,948,420	\$ -546,336	-8.4%
Emergency Management Division							
Homeland Security & Emer. Mgmt.	\$ 2,271,581	\$ 2,293,314	\$ -34,400	\$ 2,258,914	\$ 2,068,895	\$ -190,019	-8.4%
Total Public Defense, Dept. of	\$ 8,703,566	\$ 8,886,975	\$ -133,305	\$ 8,753,670	\$ 8,017,315	\$ -736,355	-8.4%

Justice System General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
<u>Public Safety, Department of</u>							
Public Safety, Dept. of							
Public Safety Administration	\$ 4,180,033	\$ 4,562,308	\$ -68,484	\$ 4,493,824	\$ 4,470,414	\$ -23,410	-0.5%
Public Safety DCI	21,729,482	21,948,491	-329,310	21,619,181	21,506,406	-112,775	-0.5%
DCI - Crime Lab Equipment/Training	342,000	342,000	-5,130	336,870	342,000	5,130	1.5%
Narcotics Enforcement	6,315,289	6,635,138	-99,534	6,535,604	6,501,493	-34,111	-0.5%
Public Safety Undercover Funds	123,343	123,343	0	123,343	123,343	0	0.0%
DPS Fire Marshal	3,328,952	4,144,334	-62,186	4,082,148	4,060,859	-21,289	-0.5%
Fire Service	836,508	0	0	0	0	0	0.0%
Iowa State Patrol	50,210,762	52,019,176	-780,362	51,238,814	50,971,409	-267,405	-0.5%
DPS/SPOC Sick Leave Payout	316,179	316,179	0	316,179	316,179	0	0.0%
Fire Fighter Training	699,587	699,587	-10,504	689,083	692,697	3,614	0.5%
Total Public Safety, Department of	\$ 88,082,135	\$ 90,790,556	\$ -1,355,510	\$ 89,435,046	\$ 88,984,800	\$ -450,246	-0.5%
Total Justice System	\$ 670,945,348	\$ 701,150,493	\$ -8,180,556	\$ 692,969,937	\$ 708,468,907	\$ 15,498,970	2.2%

Unassigned Standings

General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
<u>Administrative Services, Dept. of</u>							
State Accounting Trust Accounts							
Federal Cash Management Standing	\$ 308,061	\$ 436,250	\$ -6,544	\$ 429,706	\$ 401,775	\$ -27,931	-6.5%
Unemployment Compensation-State Standing	487,808	538,750	-8,081	530,669	496,176	-34,493	-6.5%
Municipal Fire & Police Retirement	<u>2,745,784</u>	<u>2,745,784</u>	<u>-41,187</u>	<u>2,704,597</u>	<u>2,528,798</u>	<u>-175,799</u>	<u>-6.5%</u>
Total Administrative Services, Dept. of	<u>\$ 3,541,653</u>	<u>\$ 3,720,784</u>	<u>\$ -55,812</u>	<u>\$ 3,664,972</u>	<u>\$ 3,426,749</u>	<u>\$ -238,223</u>	<u>-6.5%</u>
<u>Corrections, Dept. of</u>							
Central Office							
State Cases Court Costs	\$ 0	\$ 66,370	\$ -996	\$ 65,374	\$ 66,370	\$ 996	1.5%
Total Corrections, Dept. of	<u>\$ 0</u>	<u>\$ 66,370</u>	<u>\$ -996</u>	<u>\$ 65,374</u>	<u>\$ 66,370</u>	<u>\$ 996</u>	<u>1.5%</u>
<u>Cultural Affairs, Dept. of</u>							
Cultural Affairs, Dept. of							
County Endowment DCA Grants-AGR	\$ 520,000	\$ 520,000	\$ -7,800	\$ 512,200	\$ 478,907	\$ -33,293	-6.5%
Total Cultural Affairs, Dept. of	<u>\$ 520,000</u>	<u>\$ 520,000</u>	<u>\$ -7,800</u>	<u>\$ 512,200</u>	<u>\$ 478,907</u>	<u>\$ -33,293</u>	<u>-6.5%</u>
<u>Economic Development, Dept. of</u>							
Economic Development, Dept. of							
Community Attraction & Tourism	\$ 7,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Grow Iowa Values Fund	50,000,000	0	-81	-81	0	81	-100.0%
Tourism Marketing - AGR	<u>1,124,084</u>	<u>1,100,000</u>	<u>-16,500</u>	<u>1,083,500</u>	<u>1,013,072</u>	<u>-70,428</u>	<u>-6.5%</u>
Total Economic Development, Dept. of	<u>\$ 58,124,084</u>	<u>\$ 1,100,000</u>	<u>\$ -16,581</u>	<u>\$ 1,083,419</u>	<u>\$ 1,013,072</u>	<u>\$ -70,347</u>	<u>-6.5%</u>
<u>Education, Dept. of</u>							
Education, Dept. of							
State Foundation School Aid	\$ 2,141,970,395	\$ 2,224,429,458	\$ -33,366,442	\$ 2,191,063,016	\$ 2,530,934,912	\$ 339,871,896	15.5%
Child Development	12,606,196	12,606,196	-189,093	12,417,103	11,609,991	-807,112	-6.5%
Early Intervention Block Grant	29,250,000	29,250,000	0	29,250,000	0	-29,250,000	-100.0%
Instructional Support	14,428,264	14,428,271	-216,424	14,211,847	13,288,077	-923,770	-6.5%
Teacher Excellence Program	55,469,053	55,469,053	-832,036	54,637,017	13,136,873	-41,500,144	-76.0%
Transportation of Nonpublic Pupils	<u>8,604,714</u>	<u>8,604,714</u>	<u>-129,071</u>	<u>8,475,643</u>	<u>7,924,726</u>	<u>-550,917</u>	<u>-6.5%</u>
Total Education, Dept. of	<u>\$ 2,262,328,622</u>	<u>\$ 2,344,787,692</u>	<u>\$ -34,733,066</u>	<u>\$ 2,310,054,626</u>	<u>\$ 2,576,894,579</u>	<u>\$ 266,839,953</u>	<u>11.6%</u>

Unassigned Standings

General Fund

	Actual FY 2008 (1)	Estimated FY 2009 (2)	ATB Reduction FY 2009 (3)	Est. Net FY 2009 (4)	Gov Rec FY 2010 (5)	Gov. Rec. vs. Est. Net (6)	Percent Change (7)
<u>Energy Independence</u>							
Office of Energy Independence							
Iowa Power Fund	\$ 0	\$ 25,000,000	\$ -375,000	\$ 24,625,000	\$ 23,024,375	\$ -1,600,625	-6.5%
Total Energy Independence	\$ 0	\$ 25,000,000	\$ -375,000	\$ 24,625,000	\$ 23,024,375	\$ -1,600,625	-6.5%
<u>Executive Council</u>							
Executive Council							
Performance of Duty	\$ 10,211,958	\$ 22,618,031	\$ 0	\$ 22,618,031	\$ 40,944,332	\$ 18,326,301	81.0%
Court Costs	33,501	73,125	-1,097	72,028	67,346	-4,682	-6.5%
Drainage Assessment	74,428	24,375	0	24,375	22,791	-1,584	-6.5%
Public Improvements	0	48,750	-731	48,019	44,898	-3,121	-6.5%
Total Executive Council	\$ 10,319,887	\$ 22,764,281	\$ -1,828	\$ 22,762,453	\$ 41,079,367	\$ 18,316,914	80.5%
<u>Legislative Branch</u>							
Legislative Services Agency							
Legislative Branch	\$ 33,837,880	\$ 37,125,945	\$ -299	\$ 37,125,646	\$ 37,814,194	\$ 688,548	1.9%
Total Legislative Branch	\$ 33,837,880	\$ 37,125,945	\$ -299	\$ 37,125,646	\$ 37,814,194	\$ 688,548	1.9%
<u>Governor</u>							
Governor's Office							
Interstate Extradition	\$ 0	\$ 3,710	\$ -56	\$ 3,654	\$ 3,416	\$ -238	-6.5%
Total Governor	\$ 0	\$ 3,710	\$ -56	\$ 3,654	\$ 3,416	\$ -238	-6.5%
<u>Public Health, Dept. of</u>							
Public Health, Dept. of							
Reg. for Congenital & Inherited Disorders	\$ 232,575	\$ 200,000	\$ -3,334	\$ 196,666	\$ 183,883	\$ -12,783	-6.5%
Total Public Health, Dept. of	\$ 232,575	\$ 200,000	\$ -3,334	\$ 196,666	\$ 183,883	\$ -12,783	-6.5%
<u>Human Services, Dept. of</u>							
General Administration							
Commission of Inquiry	\$ 1,706	\$ 1,706	\$ -26	\$ 1,680	\$ 1,571	\$ -109	-6.5%
Non Resident Transfers	82	82	-1	81	76	-5	-6.2%
Non Resident Commitment Mental Illness	174,704	174,704	-2,621	172,083	160,898	-11,185	-6.5%
Total General Administration	\$ 176,492	\$ 176,492	\$ -2,648	\$ 173,844	\$ 162,545	\$ -11,299	-6.5%

Unassigned Standings

General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
Assistance							
MH Property Tax Relief	\$ 95,000,000	\$ 95,000,000	\$ -1,425,000	\$ 93,575,000	\$ 87,492,625	\$ -6,082,375	-6.5%
Child Abuse Prevention	232,575	240,000	-7,089	232,911	217,772	-15,139	-6.5%
Total Assistance	<u>\$ 95,232,575</u>	<u>\$ 95,240,000</u>	<u>\$ -1,432,089</u>	<u>\$ 93,807,911</u>	<u>\$ 87,710,397</u>	<u>\$ -6,097,514</u>	<u>-6.5%</u>
Total Human Services, Dept. of	<u>\$ 95,409,067</u>	<u>\$ 95,416,492</u>	<u>\$ -1,434,737</u>	<u>\$ 93,981,755</u>	<u>\$ 87,872,942</u>	<u>\$ -6,108,813</u>	<u>-6.5%</u>
Management, Dept. of							
Management, Dept. of							
Special Olympics Fund	\$ 50,000	\$ 50,000	\$ 0	\$ 50,000	\$ 46,049	\$ -3,951	-7.9%
Indian Settlement Officer	25,000	25,000	-375	24,625	23,024	-1,601	-6.5%
Appeal Board Claims	25,193,730	4,387,500	-65,813	4,321,687	4,040,777	-280,910	-6.5%
Salary Adjustment Fund	13,937,263	0	0	0	0	0	0.0%
Technology Reinvestment Fund	17,500,000	0	0	0	0	0	0.0%
Property Tax Credit Fund	28,000,000	44,400,000	-666,000	43,734,000	106,173,400	62,439,400	142.8%
Total Management, Dept. of	<u>\$ 84,705,993</u>	<u>\$ 48,862,500</u>	<u>\$ -732,188</u>	<u>\$ 48,130,312</u>	<u>\$ 110,283,250</u>	<u>\$ 62,152,938</u>	<u>129.1%</u>
Public Defense, Dept. of							
Public Defense, Dept. of							
Compensation and Expense	\$ 8,299,521	\$ 421,639	\$ -6,325	\$ 415,314	\$ 388,319	\$ -26,995	-6.5%
Total Public Defense, Dept. of	<u>\$ 8,299,521</u>	<u>\$ 421,639</u>	<u>\$ -6,325</u>	<u>\$ 415,314</u>	<u>\$ 388,319</u>	<u>\$ -26,995</u>	<u>-6.5%</u>
Revenue, Dept. of							
Revenue, Dept. of							
Printing Cigarette Stamps	\$ 103,530	\$ 152,500	\$ -2,288	\$ 150,212	\$ 140,448	\$ -9,764	-6.5%
Livestock Producers Credit	2,000,000	2,000,000	-30,000	1,970,000	0	-1,970,000	-100.0%
Refund Cigarette Stamps	0	0	0	0	0	0	0.0%
Refund Income Corp & Franchise Sale	0	0	0	0	0	0	0.0%
Tobacco Products Tax Refund	0	0	0	0	0	0	0.0%
Inheritance Refund	0	0	0	0	0	0	0.0%
Tobacco Reporting Requirements	25,000	25,000	-375	24,625	23,024	-1,601	-6.5%
Total Revenue, Dept. of	<u>\$ 2,128,531</u>	<u>\$ 2,177,500</u>	<u>\$ -32,663</u>	<u>\$ 2,144,837</u>	<u>\$ 163,472</u>	<u>\$ -1,981,365</u>	<u>-92.4%</u>

Unassigned Standings

General Fund

	Actual FY 2008 <u>(1)</u>	Estimated FY 2009 <u>(2)</u>	ATB Reduction FY 2009 <u>(3)</u>	Est. Net FY 2009 <u>(4)</u>	Gov Rec FY 2010 <u>(5)</u>	Gov. Rec. vs. Est. Net <u>(6)</u>	Percent Change <u>(7)</u>
<u>Secretary of State</u>							
Secretary of State							
Constitutional Amendments	\$ 0	\$ 2,000	\$ -30	\$ 1,970	\$ 0	\$ -1,970	-100.0%
Total Secretary of State	\$ 0	\$ 2,000	\$ -30	\$ 1,970	\$ 0	\$ -1,970	-100.0%
<u>Treasurer of State</u>							
Treasurer of State							
Health Care Trust Fund Transfer	\$ 127,600,000	\$ 127,600,000	\$ -1,914,000	\$ 125,686,000	\$ 0	\$ -125,686,000	-100.0%
Total Treasurer of State	\$ 127,600,000	\$ 127,600,000	\$ -1,914,000	\$ 125,686,000	\$ 0	\$ -125,686,000	-100.0%
Total Unassigned Standings	\$ 2,687,047,813	\$ 2,709,768,913	\$ -39,314,715	\$ 2,670,454,198	\$ 2,882,692,895	\$ 212,238,697	7.9%

OTHER FUND BALANCE SHEETS

This section contains balance sheets for the following funds:

- Rebuild Iowa Infrastructure Fund (RIIF)
- Environment First Fund (EFF)
- Vertical Infrastructure Fund (VIF)
- Tobacco Settlement Fund – Restricted Capital Fund (RCF)
- Endowment for Iowa’s Health – Restricted Capitals Fund (RC2)
- FY 2009 Tax-Exempt Restricted Capital Fund (RC3)
- Technology Reinvestment Fund
- Prison Bonding Fund
- Property Tax Credit Fund (PTCF)
- Health Care Trust Fund (HCTF)
- Rebuild Iowa Infrastructure Bond Proceeds (RIIB)

Rebuild Iowa Infrastructure Fund

	Actual FY 2008	Estimated FY 2009	Gov. Rec. FY 2009	Gov. Rec. FY 2010
Resources				
Balance Forward	\$ 49,696,180	\$ 32,167,382	\$ 32,167,382	\$ 14,704,210
Wagering Taxes and Fees	200,691,820	201,978,575	201,978,575	204,843,030
Gamblers Treatment Fund Excess	2,585,574	1,114,759	1,114,759	1,185,907
License Fee Tax Credit	0	-4,600,000	-4,600,000	-4,600,000
Riverboat License Fees	8,000,000	8,000,000	8,000,000	0
Transfer from Vertical Infrastructure Fund	0	8,400,023	8,400,023	0
Interest	32,860,571	30,000,000	28,000,000	16,679,634
Transfer to General Fund	0	0	-37,000,000	0
Revenue Loss Due to Bonding	0	0	0	-56,000,000
MSA Tobacco Payment (transfer from Endowment)	0	0	0	18,000,000
Total Resources	\$ 293,834,145	\$ 277,060,739	\$ 238,060,739	\$ 194,812,781
Appropriations				
Administrative Services				
Routine Maintenance	\$ 5,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Employee Relocation Expenses/Leases	1,824,500	0	0	0
DAS Distribution Account	2,000,000	2,000,000	2,000,000	3,000,000
New Office Building	0	0	0	5,000,000
Toledo Juvenile Home Improvements	0	0	0	0
DHS Toledo-New Education & Infirmary Bldg.	3,100,000	0	0	0
Terrace Hill Maintenance	0	0	0	0
DHS - Civil Comm. Unit for Sex Offenders Renov.	750,000	0	0	0
Capitol Complex Electrical Distribution	3,460,960	0	0	0
Capitol Interior/Exterior	6,300,000	0	0	0
Capitol Complex Utility Tunnel/Feasibility Study	260,000	0	0	0
Sidewalks & Parking Lot Repairs	1,650,000	0	0	0
Enterprise Resource Planning (I/3)	1,500,000	0	0	0
West Capitol Terrace	1,600,000	0	0	0
Hoover Building HVAC Improvements	1,320,000	0	0	0
Property Acquisition	1,000,000	1,000,000	1,000,000	0
Workforce Building Feasibility Study	0	0	0	0
Energy Plant and Additions	998,000	0	0	0
Vehicle Dispatch Fleet Relocation	350,000	0	-349,161	0
Veterans Disabled for Life Memorial	50,000	0	0	0
Workers' Monument	200,000	0	0	0
Major Maintenance	0	0	0	0
Capitol Master Plan Update	0	250,000	250,000	0
Hoover Building Security/Fire Walls	0	0	0	0
Terrace Hill Preservation and Restoration	0	0	0	0
Human Resource I/3 Payroll Module	0	200,000	200,000	0
Contract Project Manager - Veterans Home	0	200,000	200,000	0
Capitol Shuttle Service and Incentive Program	0	170,000	170,000	0
Agriculture and Land Stewardship				
National Junior Gelbvieh Heifer Show	0	10,000	10,000	0
Department of the Blind				
Dormitory Remodeling	0	0	0	0
Corrections				
Ft. Madison Electrical System Lease Purchase	333,168	0	0	0
Mitchellville Expansion	0	0	0	0
Correctional Institution Improvements	5,495,000	0	0	0
Fort Dodge CBC Residential Facility	2,450,000	0	0	0
Anamosa Dietary Renovation	25,000	0	0	0
Prison System Study	0	0	0	0
6th District Mental Health Bldg	1,300,000	0	0	0
Prison Infrastructure Planning	500,000	0	0	0
A & E Funding for Ft. Madison and Mitchellville	0	1,000,000	1,000,000	0
Construction Project Manager	0	500,000	500,000	1,750,000
Des Moines CBC Planning Study	0	200,000	200,000	0
Cultural Affairs				
Historical Preservation Grant Program	1,000,000	1,000,000	1,000,000	0
American Gothic Visitors Ed. Center	0	0	0	0
Great Places Initiative	3,000,000	2,000,000	2,000,000	1,900,000
Iowa Veterans Oral Histories	0	0	0	0
Iowa Battle Flags	220,000	220,000	220,000	0
Kimball Organ Restoration	0	80,000	80,000	0

Rebuild Iowa Infrastructure Fund

	Actual FY 2008	Estimated FY 2009	Gov. Rec. FY 2009	Gov. Rec. FY 2010
Economic Development				
Community Attraction & Tourism Grants	5,000,000	12,000,000	12,000,000	10,000,000
River Enhancement Comm Attract & Tourism (RECAT)	0	10,000,000	10,000,000	0
Accelerated Career Education (ACE) Program	5,500,000	900,000	-4,225,000	900,000
Iowa Port Authorities	0	0	0	0
Targeted Industries Infrastructure	900,000	900,000	900,000	0
Regional Sport Authorities	500,000	500,000	500,000	0
Community Colleges 260C.18A	2,000,000	2,000,000	2,000,000	0
Grow Iowa Values Fund	0	50,000,000	50,000,000	47,500,000
Central Expo FY 2008 Supplemental	250,000	0	0	0
Multi use Community Center - Des Moines	0	100,000	100,000	0
Education				
Enrich Iowa Libraries	1,000,000	1,000,000	1,000,000	1,000,000
NEICC Agriculture Emergencies Facility	35,000	0	0	0
Community Colleges Infrastructure	2,000,000	0	0	0
IPTV - Mechanical Equipment	1,275,000	0	0	0
Iowa Learning Technologies	0	250,000	250,000	0
Agricultural Learning Center - Muscatine	0	80,000	80,000	0
Human Services				
Polk County Residential Treatment Facility	0	0	0	0
Nursing Home Facility Financial Assistance	1,000,000	600,000	600,000	0
Child Care Workgroup	0	30,000	30,000	0
Community Family Resource Center - North Cen. Iowa	0	15,000	15,000	0
Child Care Workers' Insurance Study	0	50,000	50,000	0
Iowa Finance Authority				
Wastewater Treatment Assist - Water Quality Grants	4,000,000	3,000,000	3,000,000	3,000,000
State Housing Trust Fund	2,500,000	3,000,000	3,000,000	0
IFA Transitional Housing	0	0	0	0
Management				
Vertical Infrastructure Fund	50,000,000	0	0	0
Technology Reinvestment Fund	0	17,500,000	17,500,000	14,500,000
Environment First Fund	40,000,000	42,000,000	42,000,000	42,000,000
Natural Resources				
Lake Darling State Park Shelter	0	0	0	0
Volga River Rec. Area Infrastructure Impr.	750,000	0	0	0
Lake Delhi Improvements	100,000	100,000	100,000	0
Carter Lake Improvements	500,000	0	0	0
Mines of Spain Interpretive Center	100,000	0	0	0
State Park Renovations	2,500,000	0	0	0
Lake Restoration & Water Quality	8,600,000	0	0	0
Floodplain Management/Dam Safety	0	0	0	3,000,000
Honey Creek Resort State Park	0	0	4,900,000	0
Water Trails and Low Head Dam Programs	0	1,000,000	1,000,000	0
Plasma Arc Technology - Marion	0	150,000	150,000	0
Public Health				
Environmental & Emergency Mgmt. Facility	0	0	0	0
Vision Screening	0	130,000	130,000	0
Public Defense				
Camp Dodge Armed Forces Readiness Center	50,000	0	0	0
Gold Star Museum - Camp Dodge	1,000,000	2,000,000	2,000,000	1,000,000
STARCOMM	2,000,000	1,600,000	1,600,000	0
Iowa City Readiness Center	1,200,000	0	0	0
Waterloo Aviation Readiness Center	500,000	0	0	0
Camp Dodge Water Distribution System	400,000	410,000	410,000	0
Facility/Armory Maintenance	1,500,000	1,500,000	1,500,000	900,000
Ottumwa Armory Addition	1,000,000	500,000	500,000	0
Newton Readiness Center	400,000	0	0	0
Eagle Grove Readiness Center	400,000	0	0	0
Camp Dodge Electrical Distribution System Upgrade	0	526,000	526,000	0
ILEA/National Guard Shoot House	500,000	0	0	0
Statewide Modernization Agenda - Readiness Centers	0	1,800,000	1,800,000	1,800,000
Public Safety				
State Fire Training Facility	2,000,000	0	-2,000,000	0
Regional Fire Training Facilities	1,400,000	0	0	0
Law Enforcement Training Track	0	0	0	0
Mason City Patrol Post	2,400,000	0	0	0

Rebuild Iowa Infrastructure Fund

	Actual FY 2008	Estimated FY 2009	Gov. Rec. FY 2009	Gov. Rec. FY 2010
Regents				
Tuition Replacement	10,329,981	24,305,412	24,305,412	24,305,412
Major/Deferred Maintenance	0	0	0	0
Institute for Biomedical Discovery	10,000,000	10,000,000	-5,414,722	10,000,000
ISU - Biorenewables Building	5,647,000	14,756,000	3,479,000	11,597,000
UNI - Program for Playground Safety	0	0	0	0
SUI - Hygienic Laboratory	15,650,000	12,000,000	12,000,000	0
Ag Products/Novel Proteins	0	0	0	0
ISU - Veterinary Laboratory	0	1,800,000	1,800,000	0
Bioscience Program Infrastructure	0	0	0	0
Endowment Salaries	0	0	0	0
Bioscience Program	0	0	0	0
Midwest Grape and Wine Industry Institute	0	50,000	50,000	0
Revenue				
Secure and Advance Vision for Education (SAVE)	10,000,000	10,000,000	10,000,000	10,000,000
Secretary of State				
Voting Machine Reimbursement Fund	2,000,000	0	0	0
Optical Scan Voting System FY 2008 Supplemental	4,900,880	0	0	0
State Fair				
Agriculture Exhibition Center	3,000,000	0	0	0
Transportation				
Aviation Improvement Program	0	0	0	0
Commercial Aviation Infrastructure	1,500,000	0	0	0
Rail Assistance/Revolving Loan Fund	2,000,000	2,000,000	2,000,000	0
Recreational Trails	2,000,000	3,000,000	3,000,000	0
Public Transit Infrastructure	2,200,000	0	0	0
General Aviation Airport Grants	750,000	750,000	750,000	0
Dubuque Depot and Platform	0	300,000	300,000	0
Treasurer				
County Fairs Infrastructure	1,590,000	1,590,000	1,590,000	0
Watershed Improvement Review Board	0	5,000,000	5,000,000	0
Prison Infrastructure Fund	0	0	0	0
Veterans Affairs				
Veterans Home Infrastructure	532,000	0	0	0
Home Ownership Program	1,000,000	1,600,000	1,600,000	1,600,000
Net Appropriations				
	<u>\$ 262,046,489</u>	<u>\$ 252,622,412</u>	<u>\$ 223,356,529</u>	<u>\$ 194,752,412</u>
Reversions	-379,727	0	0	0
Ending Balance	<u><u>\$ 32,167,382</u></u>	<u><u>\$ 24,438,327</u></u>	<u><u>\$ 14,704,210</u></u>	<u><u>\$ 60,369</u></u>

Note: The interest estimated for FY 2010 includes a revised number provided by the Department of Management after the Governor's Budget in Brief was printed. The estimate provided has not been adjusted for the lower interest rates due to the recession and is likely to be too high. The Legislative Services Agency will be adjusting the level of interest for future RIIF balance sheets.

Environment First Fund

	Actual FY 2008	Estimated FY 2009	Gov. Rec. FY 2010
Revenue			
Balance Forward	\$ 22,454	\$ 22,454	\$ 22,454
RIF Appropriation	40,000,000	42,000,000	42,000,000
Total	\$ 40,022,454	\$ 42,022,454	\$ 42,022,454
Appropriations			
Department of Agriculture			
Soil Conservation Cost Share	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000
Watershed Protection Program	2,550,000	2,550,000	2,550,000
Wetland Incentive Program (CREP)	1,500,000	1,500,000	1,500,000
Farm to School	80,000	0	0
Apiarist	40,000	0	0
Conservation Reserve Program (CRP)	1,500,000	1,500,000	1,500,000
Farm Demonstration Program	850,000	850,000	850,000
Loess Hills Conservation Authority	580,000	600,000	600,000
Agricultural Drainage Wells	1,480,000	1,500,000	1,500,000
So. Iowa Conservation & Dev. Authority	300,000	300,000	300,000
Levee Project	150,000	0	0
Total Department of Agriculture	\$ 16,030,000	\$ 15,800,000	\$ 15,800,000
Department of Natural Resources			
REAP Program	\$ 15,500,000	\$ 18,000,000	\$ 18,000,000
Marine Fuel Tax Capital Projects	0	0	0
Park Operations and Maintenance	2,470,000	2,470,000	2,470,000
Volunteer Water Quality Initiative	100,000	100,000	100,000
Animal Feeding Operations	360,000	360,000	360,000
Animal Feeding Database	50,000	0	0
Air Quality Livestock	235,000	0	0
Water Quantity Program	480,000	495,000	495,000
Resource Conservation and Development	300,000	250,000	0
Air Quality Monitoring Program	325,000	325,000	625,000
Water Quality Protection	500,000	500,000	500,000
Geographic Information System Development	195,000	195,000	195,000
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000
Lake Dredging	0	0	0
Global Climate Change Council	0	50,000	0
Biofuels Permitting	0	0	0
Flood Plain Management	0	0	0
Total Department of Natural Resources	\$ 23,470,000	\$ 25,700,000	\$ 25,700,000
Department of Economic Development			
Brownfield Redevelopment Program	\$ 500,000	\$ 500,000	\$ 500,000
Total Appropriations	\$ 40,000,000	\$ 42,000,000	\$ 42,000,000
Reversions	0	0	0
Ending Balance	\$ 22,454	\$ 22,454	\$ 22,454

Vertical Infrastructure Fund

	Actual FY 2008	Estimated FY 2009	Gov. Rec. FY 2010
Resources			
Balance Forward	\$ 23	\$ 8,400,023	\$ 0
RIF Appropriation	50,000,000		
Transfer to RIF	0	-8,400,023	0
Total Available Resources	<u>\$ 50,000,023</u>	<u>\$ 0</u>	<u>\$ 0</u>
Appropriations			
Dept. of Administrative Services			
Major Maintenance	\$ 40,000,000	\$ 0	\$ 0
Board of Regents			
Fire Safety and Maintenance	1,000,000	0	0
ISU Veterinary Laboratory	600,000	0	0
Bioscience Program Infrastructure	0	0	0
Total Appropriations	<u>\$ 41,600,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
Reversions	0	0	0
Ending Balance	<u>\$ 8,400,023</u>	<u>\$ 0</u>	<u>\$ 0</u>

Tobacco Settlement Trust Fund
Restricted Capital Fund (RCF)

	Actual FY 2007	Actual FY 2008	Estimated FY 2009	Gov. Rec. FY 2010
Resources				
Balance Forward	\$ 423,101	\$ 2,857,854	\$ 3,401,941	\$ 205,484
Adjustment to Balance	1,433	8,777		
Interest	2,425,977	534,289	90,000	5,000
Total Available Resources	<u>\$ 2,850,511</u>	<u>\$ 3,400,920</u>	<u>\$ 3,491,941</u>	<u>\$ 210,484</u>
Appropriations				
Dept. of Administrative Services				
Terrace Hill Roof - Supplemental	700,000	0	0	0
Electrical Distribution - Supplemental	800,000	0	0	0
Terrace Hill Restoration and Repair			186,457	0
Dept. of Natural Resources				
Honey Creek Resort State Park - Cabins	0	0	3,100,000	0
Dept. of Public Safety				
Dubuque Fire Training Facility	0	0	0	0
Mason City Patrol Post	-2,400,000	0	0	0
Property Acquisition - Supplemental	1,200,000	0	0	0
Radio Consoles - Supplemental	1,000,000	0	0	0
Public Safety Building Furnishings	200,000	0	0	0
Total Appropriations	<u>\$ 1,500,000</u>	<u>\$ 0</u>	<u>\$ 3,286,457</u>	<u>\$ 0</u>
Reversions	-7,343	-1,021	0	0
Deappropriations	-1,500,000	0	0	0
Ending Balance	<u>\$ 2,857,854</u>	<u>\$ 3,401,941</u>	<u>\$ 205,484</u>	<u>\$ 210,484</u>

Tobacco Settlement Trust Fund
Endowment for Iowa's Health Restricted Capitals Fund (RC2)

	Actual FY 2007	Actual FY 2008	Estimated FY 2009	Gov. Rec. FY 2009
Resources				
Balance Forward	\$ 102,397,765	\$ 3,821,417	\$ 6,485,884	\$ 6,485,884
Tax-Exempt Bond Proceeds	0	0	0	0
Interest	5,202,653	4,064,467	300,000	1,800,000
Total Available Resources	\$ 107,600,418	\$ 7,885,884	\$ 6,785,884	\$ 8,285,884
Appropriations				
Department of Administrative Services				
DHS - Toledo Juvenile Home	\$ 1,521,045	\$ 0	\$ 0	\$ 0
DHS - Toledo Education & Infirmary Bldg.	5,030,668	0	0	0
Capitol Interior Restoration	6,830,000	0	0	0
Woodward Resource Center Wastewater Treatment	2,443,000	0	0	0
New Office Building	37,585,000	0	0	-36,923,898
Property Acquisition	500,000	0	0	0
Install Pre-Heat Piping for Lucas Building	0	0	300,000	300,000
Capitol Complex Alternative Energy System	0	0	200,000	200,000
Department for the Blind				
Building Renovation	4,000,000	0	0	0
Dept. of Economic Development				
Accelerated Career Education (ACE) Infrastructure	5,500,000	0	4,600,000	9,725,000
State Fair Board				
Capitals	1,000,000	0	0	0
Department of Corrections				
Davenport CBC Facility	3,750,000	0	0	3,458,217
Fort Dodge CBC Facility	1,000,000	0	0	0
Cedar Rapids CBC Mental Health Facility	1,000,000	0	0	0
Capitals Request	0	0	0	2,797,376
Anamosa Dietary Renovation	0	1,400,000	0	0
Department of Cultural Affairs				
Great Places	3,000,000	0	0	0
Dept. of Education				
Community College Infrastructure	2,000,000	0	0	0
Department of Public Defense				
Iowa City Readiness Center	1,444,288	0	0	0
Waterloo Aviation Readiness Center Additior	1,236,000	0	0	0
Spencer Readiness Center	689,000	0	0	0
STARCOMM Project	600,000	0	0	0
Department of Public Safety				
Regional Fire Training Facilities	2,000,000	0	0	2,000,000
Board of Regents				
Construction Projects	10,000,000	0	0	0
SUI Institute of Biomedical Discovery	0	0	0	15,414,722
ISU Biorenewables Building	0	0	0	11,277,000
Dept. of Transportation				
Commercial Aviation Infrastructure	1,500,000	0	0	0
Public Transit Infrastructure	2,200,000	0	0	0
Recreational Trails	2,000,000	0	0	0
General Aviation Airport Grants	750,000	0	0	0
Iowa Veterans Home				
Capital Projects	6,200,000	0	0	0
Total Appropriations	\$ 103,779,001	\$ 1,400,000	\$ 5,100,000	\$ 8,248,417
Ending Balance	\$ 3,821,417	\$ 6,485,884	\$ 1,685,884	\$ 37,467

Tobacco Settlement Trust Fund
FY 2009 Tax-Exempt Restricted Capital Fund (RC3)

	Estimated FY 2009
Resources	
Beginning Balance	\$ 0
Bond Proceeds	183,000,000
Total Available Resources	\$ 183,000,000
 Appropriations	
Department of Administrative Services	
New State Office Building	\$ 20,000,000
Capitol Complex Utility Tunnel	4,763,078
Capitol Complex Interior/Exterior	6,900,000
Capitol Complex Electrical Distribution Upgrade	4,470,000
Hoover Building HVAC Improvements	1,500,000
Major Maintenance	15,000,000
DHS - CCUSO Renovation	829,000
Capitol Complex Energy Plant Additions and Improvements	623,000
Terrace Hill Restoration	769,543
Hoover Building Security Improvements/Fire Wall Upgrade	165,000
Mercy Capitol Hospital Purchase	3,400,000
Department of the Blind	
Dorm Remodel	869,748
Department of Corrections	
First CBC - Waterloo Residential Expansion	6,000,000
Third CBC - Sioux City Residential Expansion	5,300,000
Fifth CBC - Des Moines Residential Expansion	0
Eighth CBC - Ottumwa Residential Expansion	4,100,000
Community Treatment Resource Center	0
Iowa Correctional Institution for Women Expansion	47,500,000
Mt. Pleasant/Rockwell City Kitchen Remodeling	12,500,000
Department of Education	
Community College Infrastructure	2,000,000
Department of Natural Resources	
Volga River Rec. Area Infrastructure Impr.	750,000
Carter Lake Improvements	500,000
Lake Restoration and Dredging Projects	8,600,000
Honey Creek Resort State Park	4,900,000
Regents	
Iowa Public Radio Infrastructure	2,000,000
State Fair Authority	
Ag Exhibition Center	5,000,000
Department of Transportation	
Public Transit Infrastructure	2,200,000
Commercial Airport Vertical Infrastructure	1,500,000
Department of Veterans Affairs	
Iowa Veterans Home Master Plan	20,555,329
Veterans Memorial	100,000
Total Expenditures	\$ 182,794,698
Ending Balance	\$ 205,302

Technology Reinvestment Fund

	Actual FY 2008	Estimated FY 2009	Gov. Rec. FY 2010
Resources			
Beginning Balance	\$ 0	\$ 290,193	\$ 289,026
General Fund Appropriation	17,500,000	0	0
Rebuild Iowa Infrastructure Fund	0	17,500,000	14,500,000
Total Available Resources	\$ 17,500,000	\$ 17,790,193	\$ 14,789,026
Appropriations			
Dept. of Administrative Services			
Technology Projects	\$ 3,810,375	\$ 3,980,255	\$ 2,037,184
Service Oriented Architecture	254,992	0	0
Dept. of Corrections			
Offender Management System	500,000	500,000	500,000
Department of Cultural Affairs			
Iowa Veterans Oral Histories Interactive Exhibit	0	500,000	486,250
Dept. of Education			
IPTV - HDTV Conversion	0	0	0
ICN Part III & Maintenance & Leases	2,727,000	2,727,000	2,727,000
Sr. Plus Transcript Depository - Data Warehouse	0	0	500,000
Iowa Learning Technologies	500,000	0	0
Statewide Education Data Warehouse	600,000	600,000	600,000
IPTV - Generators and Transmitters	0	1,602,437	0
IPTV - Replace Keosauqua Tower Antenna, Bldg.	0	701,500	0
Skills Iowa Technology Grant Fund	0	500,000	0
Department of Human Rights			
Criminal Justice Information System Integration	2,881,466	1,839,852	0
Department of Human Services			
Child Support Recovery Unit Payment Process. Equip.	272,000	0	0
Iowa Telecom. and Technology Commission			
ICN Equipment Replacement	2,067,000	2,190,123	2,211,863
Generator Replacement	0	0	2,755,246
Network Redundancy	0	0	2,320,000
Redundancy for Continuity of Operations (Fiber)	0	1,800,000	0
Iowa Workforce Development			
Automated Worker's Comp. Appeal System.	500,000	0	0
Outcome Tracking System	580,000	0	0
Law Enforcement Academy			
Technology Upgrades	0	0	185,000
Department of Public Defense			
Technology Enhancements	111,000	0	0
Department of Public Safety			
Technology Enhancements	1,900,000	0	0
Auto. Fingerprint Info. System (AFIS) Lease Purchase	560,000	560,000	350,000
Board of Regents			
MyEntreNet Project	235,000	0	0
Total Appropriations	\$ 17,498,833	\$ 17,501,167	\$ 14,672,543
Reversions	-289,026	0	0
Ending Balance	\$ 290,193	\$ 289,026	\$ 116,483

FY 2009 Prison Bonding Fund

	Estimated FY 2009	Gov. Rec. FY 2010
Resources		
Beginning Balance	\$ 0	\$ 322,500
Revenues		
Bond Proceeds	131,000,000	0
Total Available Resources	<u>131,000,000</u>	<u>322,500</u>
Expenditures		
Department of Corrections		
Iowa State Penitentiary	130,677,500	0
Total Expenditures	<u>130,677,500</u>	<u>0</u>
Ending Balance	<u>\$ 322,500</u>	<u>\$ 322,500</u>

Property Tax Credit Fund

	Actual FY 2008	Estimated FY 2009	Gov. Rec. FY 2010
Resources			
Beginning Balance	\$ 1,682,157	\$ 6,137,043	\$ 3,788,886
Revenues			
Transfer from General Fund Surplus	131,868,964	99,849,544	0
General Fund Appropriation	28,000,000	43,734,000	106,173,400
Salary Adj. Fund Transfer (Gen. Fund)	0	13,937,263	0
Balance Adjustment	18,539	0	0
Total Available Resources	\$ 161,569,660	\$ 163,657,850	\$ 109,962,286
Expenditures			
Appropriations			
Department of Revenue			
Homestead Property Tax Credit	99,254,781	99,254,781	49,348,103
Ag, Land & Family Farm Tax Credits	34,610,183	34,610,183	34,610,183
Military Service Tax Credit	2,800,000	2,800,000	2,800,000
Elderly and Disabled Tax Credit	23,204,000	23,204,000	23,204,000
Total Appropriations	159,868,964	159,868,964	109,962,286
Reversions	-4,436,347	0	0
Ending Balance	\$ 6,137,043	\$ 3,788,886	\$ 0

Health Care Trust Fund

	Actual FY 2008	Estimated FY 2009	Gov. Rec. FY 2010
Revenues			
Balance Forward	\$ 0	\$ 2,995,303	\$ 0
General Fund Appropriation	127,600,000	125,686,000	0
Interest	2,604,757	1,000,000	0
Total Revenues	\$ 130,204,757	\$ 129,681,303	\$ 0
Appropriations			
Department of Public Health			
Addictive Disorders	\$ 6,993,754	\$ 3,195,164	\$ 0
Addictive Disorders-ATB Cut		-16,451	
Healthy Children and Families	687,500	667,700	
Healthy Children and Families-ATB Cut		-3,438	
Chronic Conditions	1,188,981	1,164,181	
Chronic Conditions-ATB Cut		-5,994	
Community Capacity	2,790,000	2,790,000	
Community Capacity-ATB Cut		-14,365	
Total Department of Public Health	\$ 11,660,235	\$ 7,776,797	\$ 0
Department of Human Services			
Medical Assistance	\$ 99,518,096	\$ 114,943,296	\$ 0
Medical Assistance-ATB Cut		-591,800	
State Children's Health Insurance	8,329,570	0	
MH/DD Growth Factor	7,592,099	7,592,099	
MH/DD Growth Factor-ATB Cut		-39,089	
Total Department of Human Services	\$ 115,439,765	\$ 121,904,506	\$ 0
General Assembly			
Health Insurance Study	\$ 500,000	\$ 0	\$ 0
Total Appropriations	\$ 127,600,000	\$ 129,681,303	\$ 0
Deappropriation Health Insurance Study	\$ -390,546	\$ 0	\$ 0
Ending Balance	\$ 2,995,303	\$ 0	\$ 0

MH/DD = Mental Health / Developmental Disabilities

Rebuild Iowa Infrastructure Bond Proceeds

	Gov. Rec. FY 2009
Resources	
Beginning Balance	\$ 0
Bond Proceeds	700,000,000
Total Available Resources	\$ 700,000,000
 Appropriations	
Department of Administrative Services	
Major Maintenance	\$ 15,000,000
Capitol Complex Utility Tunnel	1,000,000
Capitol Complex Interior/Exterior	6,900,000
Capitol Complex Electrical Distribution Upgrade	850,000
Hoover Building HVAC Improvements	1,500,000
DHS - CCUSO Renovation	829,000
Capitol Complex Energy Plant Additions and Improvements	623,000
Terrace Hill Restoration	769,543
Hoover Building Security Improvements/Fire Wall Upgrade	165,000
Mercy Capitol Hospital Purchase	3,900,000
Department of the Blind	
Dorm Remodel	869,748
Department of Corrections	
First CBC - Waterloo Residential Expansion	6,000,000
Third CBC - Sioux City Residential Expansion	5,300,000
Seventh CBC - Davenport Facility	2,100,000
Eighth CBC - Ottumwa Residential Expansion	4,100,000
Community Treatment Resource Center	0
Iowa Correctional Institution for Women Expansion	47,500,000
Mt. Pleasant/Rockwell City Kitchen Remodeling	12,500,000
Department of Education	
Community College Infrastructure	2,000,000
Department of Natural Resources	
Volga River Rec. Area Infrastructure Impr.	750,000
Carter Lake Improvements	500,000
Lake Restoration and Dredging Projects	8,600,000
Regents	
Iowa Public Radio Infrastructure	2,000,000
State Fair Authority	
Ag Exhibition Center	8,000,000
Department of Transportation	
Public Transit Infrastructure	2,200,000
Commercial Airport Vertical Infrastructure	1,500,000
Department of Veterans Affairs	
Iowa Veterans Home Master Plan	20,555,329
Total Expenditures	\$ 156,011,620
Ending Balance	\$ 543,988,380

Note: The Governor indicates that the remaining Fund balance is available for distribution. Information on how the funds are to be distributed are not yet available.