

2010 SESSION FISCAL REPORT

**83rd General Assembly
State of Iowa**

**Fiscal Services Division
Legislative Services Agency
August 2010**

August 2010

Members of the 83rd General Assembly of Iowa and Other Interested Citizens:

The **2010 Session Fiscal Report**, issued by the Fiscal Services Division of the Legislative Services Agency, contains a summary of fiscal information and legislation enacted by the 2010 Session of the 83rd General Assembly.

This Report is intended to provide interested persons with information on General Fund and non-General Fund appropriations, receipts, and legislation that has a significant fiscal impact on the State of Iowa.

Included in this Report is the following information: appropriations summary; General Fund balance sheet; balance sheets for various other funds; bill summaries for subcommittee and other miscellaneous appropriation acts; and a summary of Fiscal Services reports. Also included are the final action versions of the fiscal notes issued during the Session for all enacted legislation with a fiscal impact of \$100,000 or more.

Fiscal Services Division staff members are available to answer any questions concerning the contents of this document.

Sincerely,

Holly M. Lyons,
Fiscal Services Division Director

STAFF DIRECTORY

FISCAL SERVICES DIVISION LEGISLATIVE SERVICES AGENCY

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Blind Community Colleges Education Iowa Public Television	Robin Madison	281-5270	robin.madison@legis.state.ia.us

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Child Care Child Welfare Field Operations Foster Care General Administration Juvenile Justice Public Health Child Support Recovery Children's Health Insurance Program County Based Services Elder Affairs Family Investment Program (FIP), Promise Jobs, Food Stamps Institutions Medical Services/Medicaid Mental Health/Mental Retardation/Developmental Disabilities (MH/MR/DD) Enhanced Services Senior Living Trust Fund Social Services Block Grant Temporary Assistance for Needy Families (TANF) Block Grant Veteran's Affairs Veteran's Home	Deborah Helsen	281-6764	deborah.helsen@legis.state.ia.us
Child Support Recovery Children's Health Insurance Program County Based Services Elder Affairs Family Investment Program (FIP), Promise Jobs, Food Stamps Institutions Medical Services/Medicaid Mental Health/Mental Retardation/Developmental Disabilities (MH/MR/DD) Enhanced Services Senior Living Trust Fund Social Services Block Grant Temporary Assistance for Needy Families (TANF) Block Grant Veteran's Affairs Veteran's Home	Jess Benson	281-4611	jess.benson@legis.state.ia.us
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THE YEAR IN REVIEW

FY 2009

Iowa ended FY 2009 without a surplus; the ending balance was \$0.0. The U.S. economy entered a recession in December 2007 and Iowa entered the recession sometime between April and October 2008. Due to the downturn in the economy, tax revenues declined significantly throughout the fiscal year. The revenue growth rate was 3.5% before refunds and accruals; down from the FY 2008 actual growth rate of 9.5%. As revenues declined during the fiscal year, actions were taken to maintain a balanced budget. In December 2008, the Governor implemented a 1.5% across-the-board reduction (ATB) totaling \$89.1 million and the 2009 General Assembly enacted additional appropriations reductions of \$101.5 million. The 2009 General Assembly also used \$150.0 million in federal stimulus funds to replace reductions in K-12 education and Medicaid. By the close of the fiscal year, a transfer of \$45.3 million from the Economic Emergency Fund was needed to balance the budget.

As a result of the zero ending balance, no money was transferred to the Cash Reserve Fund, the Senior Living Trust Fund, or the Property Tax Credit Fund.

FY 2010

The 2009 General Assembly appropriated a total of \$5.768 billion from the General Fund for FY 2010, a decrease of \$192.6 million (3.2%) compared to the estimated FY 2009 General Fund appropriations. However, the reductions were offset by federal stimulus funding of \$529.3 million in FY 2010.

The October 2009 Revenue Estimating Conference (REC) revised the FY 2010 net General Fund revenue estimate downward by \$415.4 million (7.1%) compared to the estimate that was used to balance the FY 2010 budget. This resulted in a projected deficit of \$317.8 million. In response, the Governor issued Executive Order 19 requiring a 10.0% ATB reduction to all FY 2010 General Fund appropriations, cutting \$564.4 million from the budget. In the weeks following, the Legislative and Judicial Branches announced reductions to their FY 2010 budgets of 10.0% and 7.1% respectively. This resulted in reductions of \$3.3 million to the Legislative Branch budget and \$11.4 million to the Judicial Branch. The reductions to all three branches of government reduced General Fund appropriations by a total of \$579.1 million.

The December 2009 REC reduced revenue estimates further, estimating FY 2010 revenue growth at negative 8.7%. The 2010 General Assembly made further reductions to FY 2010 appropriations for a net appropriation total of \$5.302 billion from the General Fund. In addition, the 2010 General Assembly used \$633.8 million in federal stimulus funds and \$80.3 million from the reserve funds to balance the FY 2010 budget, leaving a projected ending balance of \$100.7 million.

According to a March 2010 report released by the National Conference of State Legislatures (NCSL), personal income tax collections were below the latest target in 25 states and general sales tax revenues were below the most recent forecast in 23 states. However, in Iowa, personal income tax and general sales tax revenues were on target at the time of the March report, indicating that like all states, Iowa's economy was suffering, but it seemed to be in better shape than many other states.

FY 2011

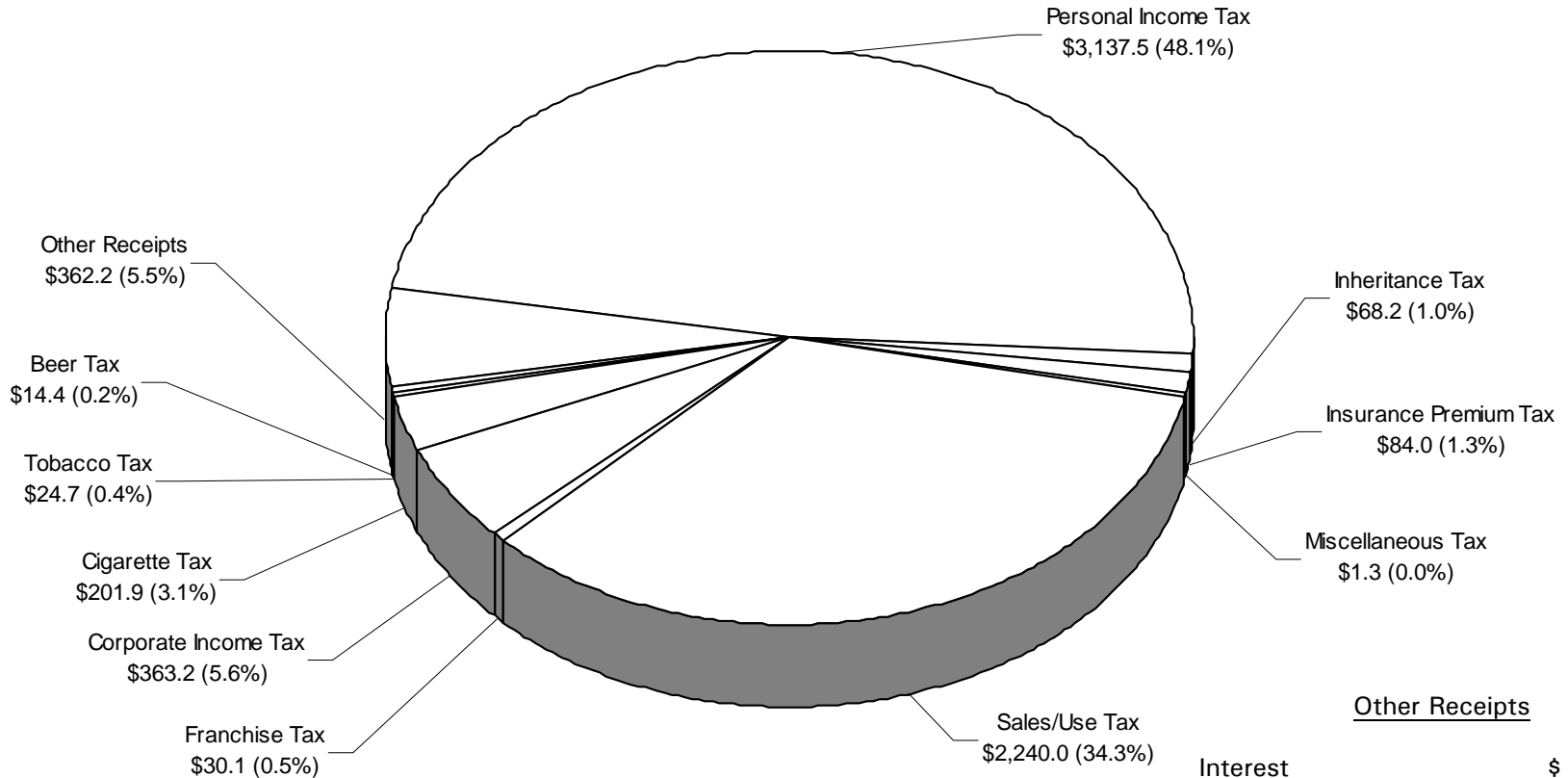
The December 2009 REC estimate for FY 2011 reflected 0.7% growth, and the March 2010 REC increased that projection to 1.5% growth before refunds and accruals. There continues to be concern about the Iowa and national economy. Net General Fund revenue peaked in November 2008 and fell by 10.7% by February 2010. Economic indicators are starting to show recovery but the recovery is from a very low level and it is likely to take years for revenues to attain the pre-recession levels. To achieve real revenue growth, Iowa needs to increase the number of jobs and therefore wage and salary income.

Senate File 2088 (Government Reorganization and Efficiency Act) made changes in the structure of State government and impacted elements of local governments and various boards and commissions. The Act impacts the State General Fund and other funds. Specifically, General Fund savings related to reorganization are estimated to be \$70.5 million in FY 2011. The General Assembly also approved SF 2062 (Early Retirement Incentive Act) establishing a State Employee Retirement Incentive Program for eligible employees. The Act was effective on February 10, 2010, and is estimated to result in total savings for FY 2011 of \$53.7 million (\$22.8 million from the General Fund and \$30.9 million from other funds).

The 2010 General Assembly appropriated \$5.279 billion from the General Fund for FY 2011. In addition, \$323.9 million in federal stimulus (ARRA) funds and \$267.4 million from reserve funds, and the anticipated savings from reorganization and early retirement incentive were used to balance the budget for a total appropriation for FY 2010 of \$5.871 billion. The projected General Fund ending balance for FY 2011 is \$182.6 million.

FY 2010 Estimated Total General Fund Receipts (In Millions)

As estimated by the March 11, 2010, Revenue Estimating Conference.
Totals may not add due to rounding.



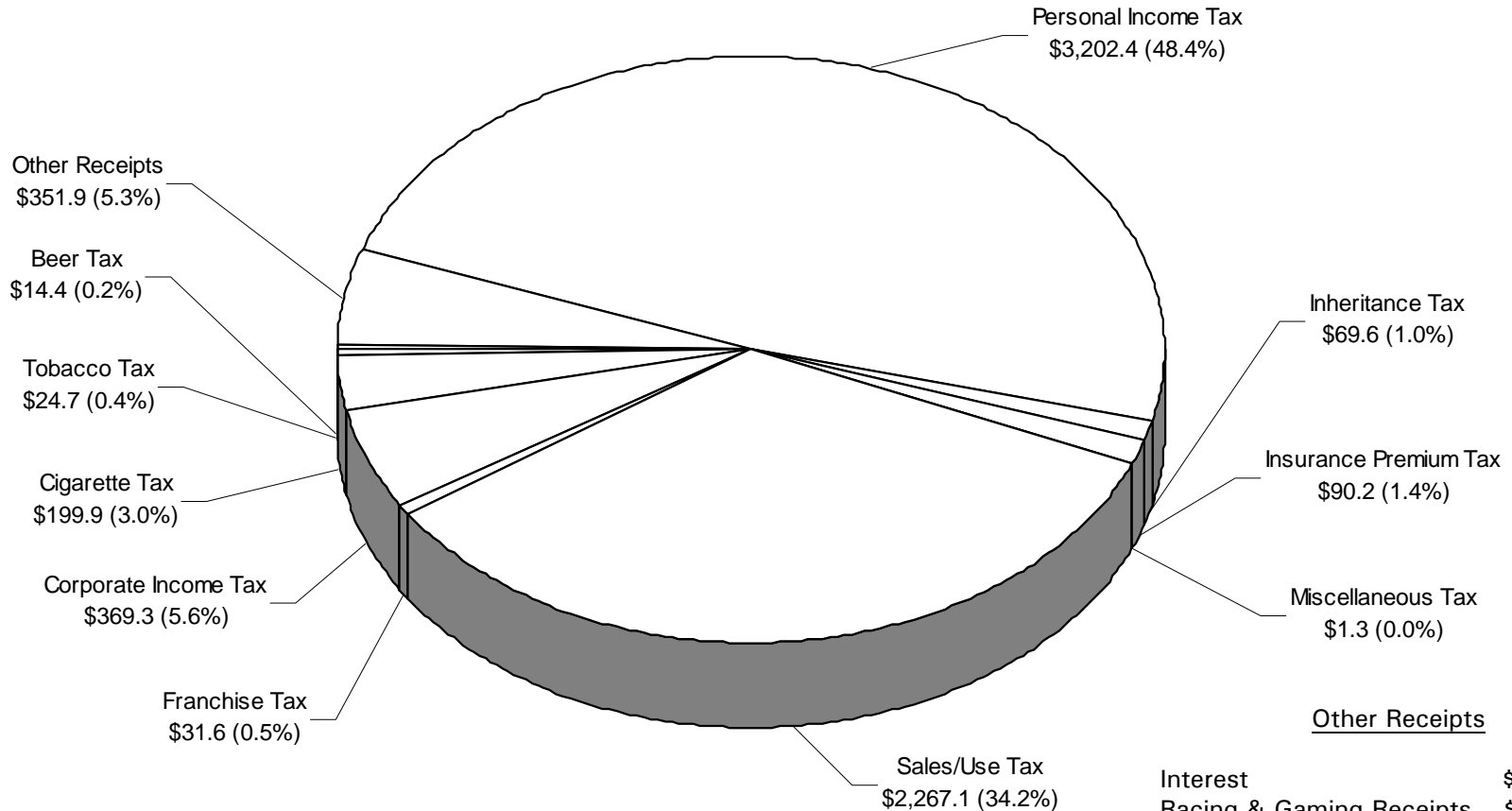
<u>Other Receipts</u>	
Interest	\$ 2.8
Racing & Gaming Receipts	\$ 66.0
Liquor Profits	\$ 85.5
Miscellaneous Receipts	\$ 38.0
Judicial Revenue	\$114.0
Fees	\$ 40.4
Institutional Payments	\$ 15.5

Total: \$6,527.5

Total General Fund receipts do not include adjustments for transfers, refunds, and accruals. Net General Fund receipts (after adjustments) equal \$5,402.1 million.

FY 2011 Estimated Total General Fund Receipts (In Millions)

As estimated by the March 11, 2010, Revenue Estimating Conference.
Totals may not add due to rounding.

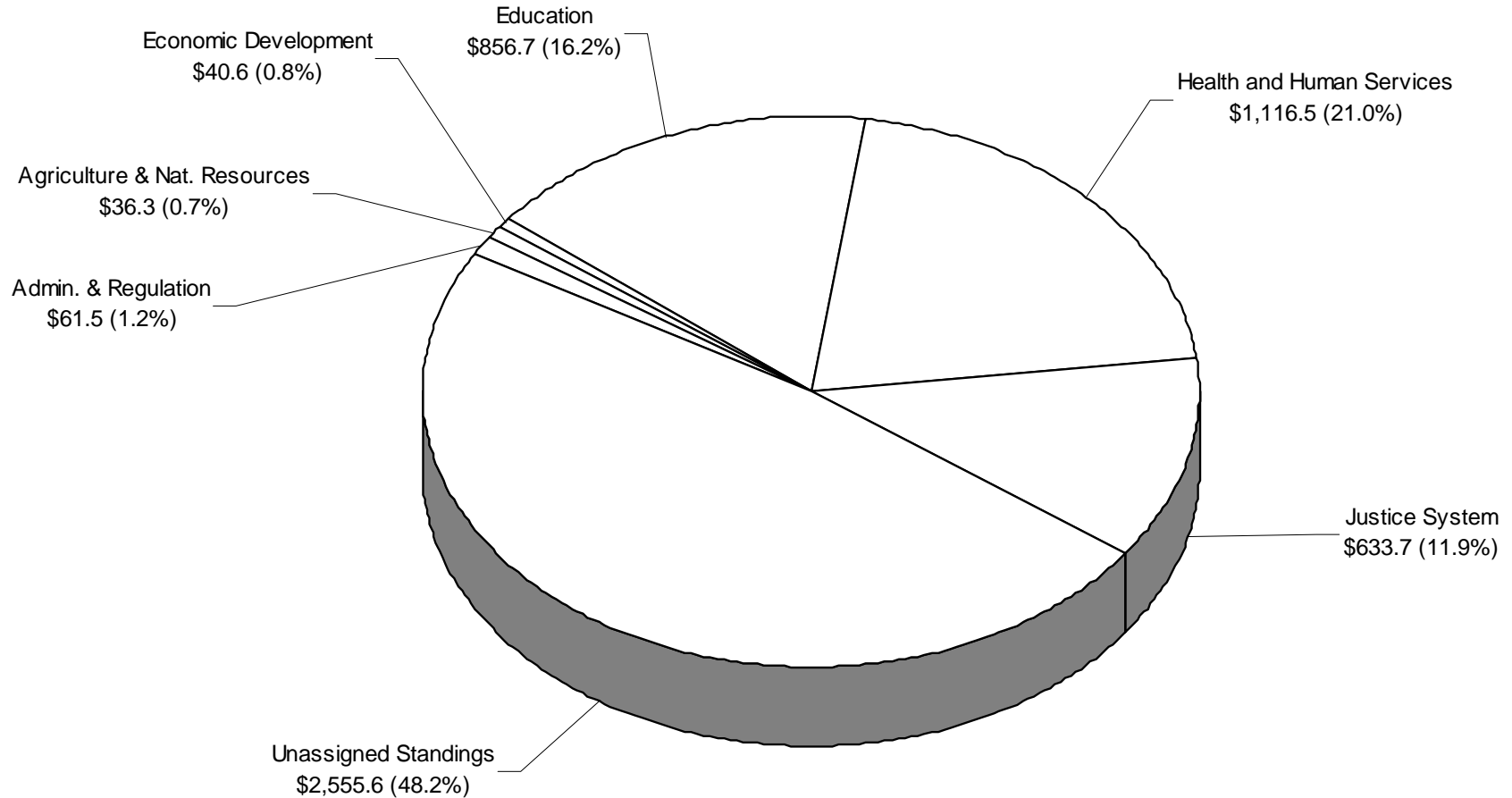


Total General Fund receipts do not include adjustments for transfers, refunds, and accruals. Net General Fund receipts (after adjustments) equal \$5,436.3 million.

Total: \$6,622.4

Other Receipts	
Interest	\$ 2.8
Racing & Gaming Receipts	\$ 66.0
Liquor Profits	\$ 87.2
Miscellaneous Receipts	\$ 34.4
Judicial Revenue	\$114.0
Fees	\$ 32.8
Institutional Payments	\$ 14.7

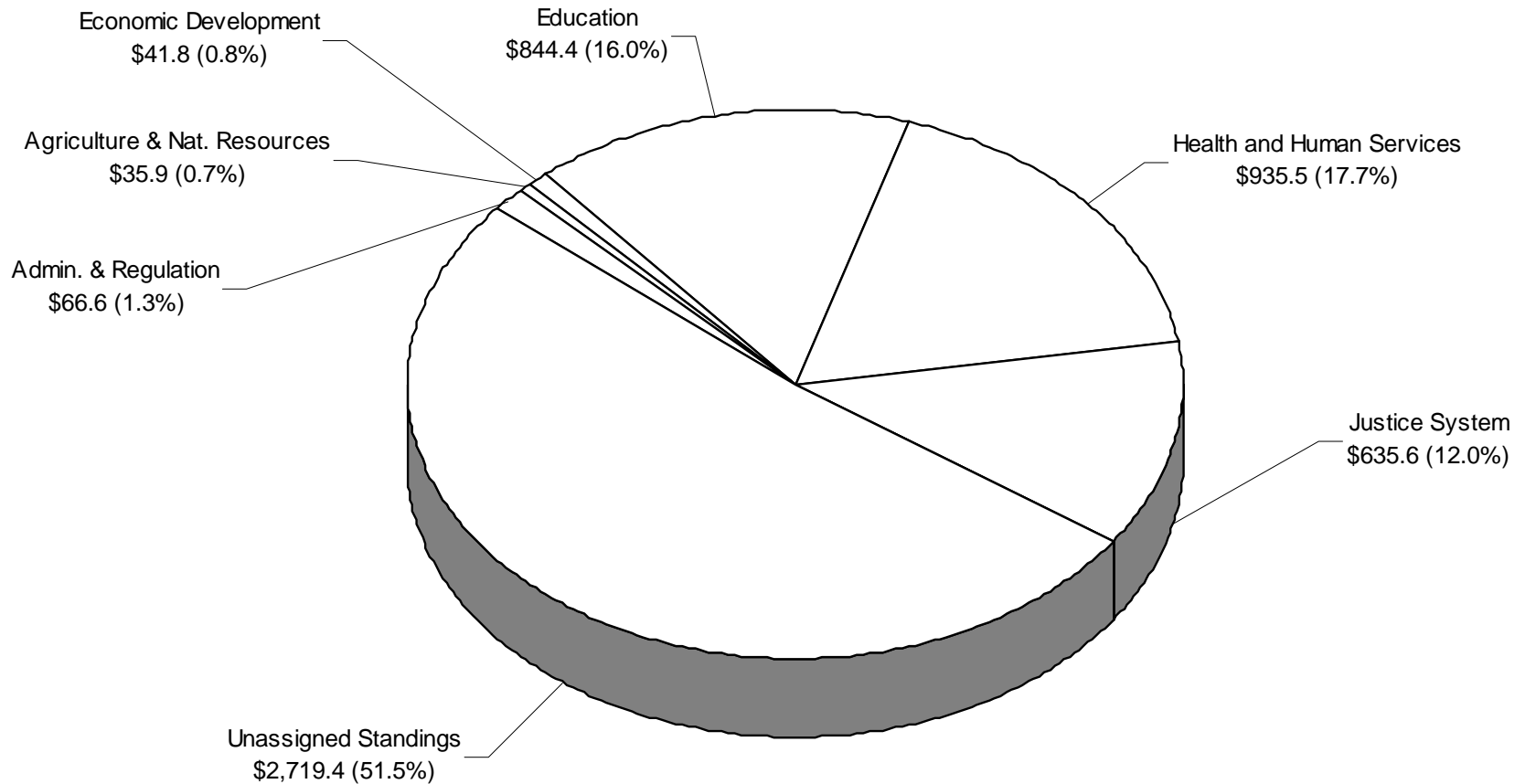
FY 2010 Revised Net General Fund Appropriations (In Millions)



Unassigned standings are standing appropriations that were not considered at the appropriations subcommittee level. Totals may not add due to rounding.

Total: \$5,302.2

FY 2011 Final Action General Fund Appropriations (In Millions)



Unassigned standings are standing appropriations that were not considered at the appropriations subcommittee level. Subcommittee totals do not include salary funding. Totals may not add due to rounding.

Total: \$5,279.2

STATE OF IOWA
Estimated Condition of the General Fund
(Dollars in Millions)

	Actual FY 2009	Estimated FY 2010	Legislative Action FY 2011
<i>Funds Available:</i>			
Receipts and Transfers	\$ 7,106.5	\$ 6,681.1	\$ 6,700.9
Tax Refunds	- 803.9	- 901.0	- 916.0
School Infrastructure Refunds (Accrual)	- 385.8	- 363.8	- 367.1
Accruals	17.2	- 14.2	18.5
Revenue Adjustments		- 0.1	23.5
<i>Total Funds Available</i>	<u>5,934.0</u>	<u>5,402.0</u>	<u>5,459.8</u>
<i>Expenditure Limitation</i>			5,371.1
<i>Estimated Appropriations and Expenditures:</i>			
Appropriations	5,959.0	5,768.2	5,279.2
Statutory Repayment to Econ. Emerg. Fund		45.3	
Across-the-Board Reductions (All Branches)		- 564.4	
Supplemental Appropriations		53.1	
Total Appropriations	<u>5,959.0</u>	<u>5,302.2</u>	<u>5,279.2</u>
Reversions	- 25.0	- 1.0	- 2.0
<i>Net Appropriations</i>	<u>5,934.0</u>	<u>5,301.2</u>	<u>5,277.2</u>
<i>Ending Balance - Surplus</i>	<u>\$ 0.0</u>	<u>\$ 100.8</u>	<u>\$ 182.6</u>
<i>Below (Over) Expenditure Limitation</i>			<u>\$ 91.9</u>
<i>Appropriations/Transfers to Other Funds</i>			
Senior Living Trust Fund	\$ 0.0	\$ 48.2	\$ 0.0
Cash Reserve Fund	0.0	52.6	182.6
<i>Total</i>	<u>\$ 0.0</u>	<u>\$ 100.8</u>	<u>\$ 182.6</u>

Numbers may not equal totals due to rounding.

State of Iowa
General Fund Revenue Adjustments
(Dollars in Millions)

<u>Bill No.</u>	Legislative Action FY 2010	Legislative Action FY 2011
SF 2380		\$ 4.5
SF 2378		- 8.9
SF 2088		0.4
SF 2088		13.8
SF 2088		0.4
SF 2088		4.6
SF 2088		2.7
HF 2531		0.7
HF 2531	- 0.1	- 0.1
SF 2387		- 0.2
SF 2383		5.6
Total Revenue Adjustments	<u>\$ - 0.1</u>	<u>\$ 23.5</u>

State of Iowa
General Fund Appropriations
(Dollars in Millions)

Appropriations by Bill

<u>Bill No.</u>		<u>Legislative Action FY 2010</u>	<u>Legislative Action FY 2011</u>
SF 2367	Administration and Regulation		\$ 63.8
HF 2525	Agriculture and Natural Resources		35.9
HF 2522	Economic Development		41.8
SF 2376	Education		844.4
HF 2526	Health and Human Services		942.6
SF 2378	Justice System		484.0
SF 2377	Judicial Branch		150.3
SF 2088	Government Reorganization		1.7
HF 2519	Block Grant Bill		- 47.9
HF 2502	Public Retirement Systems Bill		- 0.6
SF 2366	Appropriations Adjustment	52.6	
HF 2531	Standing Appropriations Bill	0.5	- 420.9
	Standing Appropriations (Current Law)		3,184.1
		<u>\$ 53.1</u>	<u>\$ 5,279.2</u>

State of Iowa
General Fund Appropriations
(Dollars in Millions)

<i>Appropriations by Subcommittee</i>	Actual FY 2009	Estimated FY 2010	Legislative Action FY 2011
Administration and Regulation	\$ 97.5	\$ 61.5	\$ 66.6
Agriculture and Natural Resources	51.5	36.3	35.9
Economic Development	48.2	40.6	41.8
Education	1,271.3	856.7	844.4
Health and Human Services	1,172.6	1,116.5	935.5
Justice System	689.4	633.7	635.6
Transportation & Infrastructure	0.0	1.3	0.0
Unassigned Standings	2,628.5	2,555.6	2,719.4
<i>Total Appropriations</i>	<u>\$ 5,959.0</u>	<u>\$ 5,302.2</u>	<u>\$ 5,279.2</u>
<i>Reserve Funds and ARRA Funding*</i>			
ARRA Funding - Medicaid	134.0	239.2	240.2
ARRA Funding - Other	40.0	394.6	83.7
Reserve Funds	56.0	80.3	267.4
Total	<u>\$ 230.0</u>	<u>\$ 714.1</u>	<u>\$ 591.3</u>
Total All Appropriations	<u>\$ 6,189.0</u>	<u>\$ 6,016.3</u>	<u>\$ 5,870.5</u>

* This table does not include all one-time funds that were used in balancing the General Fund budget.

Expenditure Limitation Calculation

(Dollars in Millions)

		Legislative Action		
		Fiscal Year 2011		
		<u>Amount</u>	<u>%</u>	<u>Expend. Limit</u>
Revenue Estimating Conference (Dec. 2009 Est.)		\$ 6,657.2	99%	\$ 6,590.6
Refund of Taxes		- 898.0	99%	- 889.0
School Infras. Refunds (Accrual)		- 374.2	99%	- 370.5
Accrued Revenue Changes		18.2	99%	18.0
Total		<u>\$ 5,403.2</u>		<u>\$ 5,349.1</u>
 <u>Revenue Adjustments:</u>				
SF 2380	Tax Credit Report	\$ 4.5	95%	\$ 4.3
SF 2378	DCI Gaming Receipts	- 8.9	100%	- 8.9
SF 2088	Publication Modernization	0.4	95%	0.4
SF 2088	DAS - Sale of Property	13.8	95%	13.1
SF 2088	Shipment of Wine	0.4	95%	0.4
SF 2088	Gambling Setoffs	4.6	95%	4.4
SF 2088	Additional Revenue Examiners	2.7	95%	2.6
HF 2531	Vets Home Construction Federal Reimb.	0.7	95%	0.7
HF 2531	Disaster-Related Loss Deduction	- 0.1	100%	- 0.1
SF 2387	Blood Lab Sales Tax Exemption	- 0.2	100%	- 0.2
SF 2383	Debt Collection	5.6	95%	5.3
Total Adjustments		<u>\$ 23.5</u>		<u>\$ 22.0</u>
Expenditure Limitation		<u><u>\$ 5,426.7</u></u>		<u><u>\$ 5,371.1</u></u>

State of Iowa Reserve Funds

(Dollars in Millions)

	Actual <u>FY 2009</u>	Estimated <u>FY 2010</u>	Leg Action <u>FY 2011</u>
Senior Living Trust Fund Requirement			
Balance Brought Forward	\$ 183.1	\$ 251.8	\$ 251.8
Gen. Fund Appropriation from Surplus	48.3	0.0	48.2
Economic Emergency Fund Excess	20.4	0.0	0.0
Cumulative Repayment Balance	<u>\$ 251.8</u>	<u>\$ 251.8</u>	<u>\$ 300.0</u>
<i>Maximum \$300.0 million</i>			
 Cash Reserve Fund			
Balance Brought Forward	\$ 444.3	\$ 465.2	\$ 319.9
Gen. Fund Appropriation from Surplus	48.3	0.0	52.6
Total Funds Available	<u>492.6</u>	<u>465.2</u>	<u>372.5</u>
Transfer to General Fund		- 65.0	
Appropriation to Executive Council		- 25.6	- 10.6
Property Tax Credit Appropriation		- 54.7	- 54.7
Appropriation to Medicaid			- 187.8
Flood Mitigation Projects			- 6.6
Preschool Program			- 4.0
Iowa Power Fund			- 2.0
Other Appropriations			- 1.7
Total Adjustments	<u>0.0</u>	<u>-145.3</u>	<u>-267.4</u>
Excess Transferred to Econ. Emergency Fund	- 27.4	0.0	0.0
Balance Carried Forward	<u>\$ 465.2</u>	<u>\$ 319.9</u>	<u>\$ 105.1</u>
<i>Maximum 7.5%</i>			
	<u>\$ 465.2</u>	<u>\$ 439.2</u>	<u>\$ 407.0</u>
 Economic Emergency Fund			
Balance Brought Forward	\$ 148.1	\$ 53.8	\$ 99.1
General Fund Repayment (Sec. 8.55)		45.3	
Excess from Cash Reserve	27.4	0.0	0.0
Total Funds Available	<u>175.5</u>	<u>99.1</u>	<u>99.1</u>
Excess Transferred to Senior Living Trust Fund	- 20.4		
Rebuild Iowa Appropriation	- 56.0		
Transfer to General Fund	- 45.3		
Balance Carried Forward	<u>\$ 53.8</u>	<u>\$ 99.1</u>	<u>\$ 99.1</u>
<i>Maximum 2.5%</i>			
	<u>\$ 155.1</u>	<u>\$ 146.4</u>	<u>\$ 135.7</u>

* House File 2531 (Standing Appropriations Bill) makes two contingent appropriations from the Cash Reserve Fund totaling \$25.0 million. This includes \$20.0 million to the Unemployment Trust Fund and \$5.0 million to the Department of Management.

Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2009	Legislative Adjustments FY 2010	Legislative Action FY 2011	Legislative Action FY 2012
Resources				
Balance Forward	\$ 32,167,362	\$ -5,394,942	\$ 43,579	\$ 1,321,565
Wagering Taxes and Related Fees*	198,783,211	182,200,000	121,700,000	121,700,000
Riverboat License Fees	8,000,000	0	0	0
Transfer from Vertical Infrastructure Fund	0	8,400,023 *	0	0
Interest	18,311,788	5,000,000	5,000,000	5,000,000
Transfer to General Fund	-37,000,000	0	0	0
Transfer from TOS - unencumbered bal from bond pymt*	0	0	11,869,000	0
MSA Tobacco Payment (transfer from Endowment)	0	16,617,343	15,917,573	15,905,618
Total Resources	\$ 220,262,361	\$ 206,822,424	\$ 154,530,152	\$ 143,927,183
Appropriations				
Administrative Services				
Major Maintenance	2,000,000	0	0 *	0
Routine Maintenance	3,000,000	3,000,000	0	0
DAS Distribution Account	2,000,000	3,700,000	3,700,000	0
Wallace Bldg Improvements	0	1,500,000	0	0
DHS - Civil Comm. Unit for Sex Offenders Renov.	829,000	0	0	0
Capitol Complex Electrical Distribution	0	850,000	0	0
Capitol Interior/Exterior Restoration and ADA Compliance	1,900,000	5,000,000	0	0
Capitol Complex Utility Tunnel	1,000,000	0	0	0
Hoover Building HVAC Improvements	0	1,500,000	0	0
Hoover Building Security/Fire Walls	165,000	0	0	0
Property Acquisition	1,000,000	0	0	0
Energy Plant and Additions	0	623,000	0	0
Vehicle Dispatch Fleet Relocation	-349,161	0	0	0
Mercy Capitol Hospital Purchase	3,950,000	0	0	0
Mercy Capitol Hospital Building Operations	0	500,000	1,083,175	0
Capitol Master Plan Update	250,000	0	0	0
Terrace Hill Preservation and Restoration	0	769,543	0	0
Human Resource I/3 Payroll Module	200,000	-200,000	0	0
Contract Project Manager - Veterans Home	200,000	0	0	0
D-Line Bus Service and Employee Ride Program	183,000	200,000	200,000	0
Agriculture and Land Stewardship				
Watershed Improvement Review Board Administration	0	0	50,000	0
National Junior Gelbvieh Heifer Show	10,000	0	0	0
Department for the Blind				
Newsline for the Blind	0	0	20,000	0
Corrections				
ISP Electrical Lease	0	-27,764	0	0
Correctional Institutions Capitals Request	-2,797,376	0	0	0
Davenport CBC Facility	-3,458,217	0	0	0
A & E Funding for Ft. Madison and Mitchellville	1,000,000	0	0	0
Construction Project Management and Correctional Spec.	500,000	1,750,000	0	4,500,000 *
Mitchellville Expansion	0	0	0	11,700,000
Des Moines CBC Planning Study	200,000	-103,346	0	0

Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2009	Legislative Adjustments FY 2010	Legislative Action FY 2011	Legislative Action FY 2012
Cultural Affairs				
Historical Preservation Grant Program	1,000,000	1,000,000	0	0
Great Places Grants	2,000,000	1,900,000	0	0
Iowa Battle Flags	220,000	0	60,000	0
Civil War Sesquicentennial	0	350,000	0	0
Community Cultural Grants	0	200,000	0	0
Historic Sites	0	0	40,000	0
Kimball Organ Restoration	80,000	-25,000	0	0
Economic Development				
Community Attraction & Tourism Grants	12,000,000	0	0 *	5,000,000
River Enhancement Comm Attract & Tourism (RECAT)	10,000,000	0	0 *	10,000,000
Accelerated Career Education (ACE) Program	-4,225,000	0	0	0
Targeted Industries Infrastructure	900,000	0	0	0
Regional Sport Authorities	500,000	500,000	500,000	0
Community Colleges - Workforce Training	2,000,000	2,000,000	2,000,000	0
Grow Iowa Values Fund	50,000,000	23,000,000	38,000,000	0
Asbestos Demolition Assistance City of Seymour	0	50,000	0	0
Blank Park Zoo Capitals	0	0	500,000	0
AAU Jr. Olympics Summer 2009	0	200,000	0	0
Warren County Juvenile Courthouse Renovation	0	100,000	0	0
Fire Station Improvements - Muscatine Fire Dept.	0	200,000	0	0
Stratford Community Center ADA Compliance	0	10,000	0	0
Multi use Community Center - Des Moines	100,000	0	0	0
6th Avenue Corridor Revitalization - Main Streets	0	0	100,000	0
Port Authority - Economic Development Southeast Iowa	0	0	50,000	0
World Food Prize Borlaug/Ruan Scholar Program	0	0	100,000	0
Education				
Enrich Iowa Libraries	1,000,000	1,000,000	500,000	0
Iowa Learning Technologies	250,000	0	0	0
Agricultural Learning Center - Muscatine	80,000	0	0	0
Human Services				
Nursing Home Facility Financial Assistance	600,000	-1,400,000	0	0
Child Care Workgroup	30,000	0	0	0
Community Family Resource Center - North Cen. Iowa	15,000	0	0	0
Child Care Workers' Insurance Study	50,000	-50,000	0	0
Independence Mental Health Institute	0	200,000	0	0
Iowa Finance Authority				
Wastewater Treatment Assist - Water Quality Grants	3,000,000	0	0	0
Administration of IJOBS Program	0	200,000	200,000	200,000
State Housing Trust Fund	3,000,000	3,000,000	1,000,000 *	3,000,000
Facilities Multiple-Handicapped -Polk County	0	0	250,000	0
Management				
Technology Reinvestment Fund	17,500,000	14,525,000	10,000,000	0
Environment First Fund	42,000,000	42,000,000	33,000,000 *	42,000,000

Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2009	Legislative Adjustments FY 2010	Legislative Action FY 2011	Legislative Action FY 2012
Natural Resources				
Lake Delhi Improvements	100,000	0	0	0
State Park Infrastructure	0	0	0	5,000,000 *
Lake Restoration & Water Quality	0	2,800,000	0	0
Floodplain Management/Dam Safety	0	2,000,000	2,000,000	0
Water Trails and Low Head Dam Programs	1,000,000	800,000	0	0
Hungry Canyons Alliance	0	100,000	0	0
Honey Creek Asset Manager	0	0	100,000	0
Rock Creek Permanent Shelter	0	0	40,000	0
Plasma Arc Technology - Marion	150,000	-15,000	0	0
Public Defense				
Gold Star Museum - Camp Dodge	2,000,000	1,000,000	0	0
STARCOMM	1,600,000	0	0	0
Camp Dodge Water Distribution System	410,000	0	0	0
Facility/Armory Maintenance	1,500,000	1,500,000	1,500,000	0
Ottumwa Armory Addition	500,000	0	0	0
Davenport Aviation Readiness Center	0	2,000,000	0	0
Mount Pleasant Readiness Center	0	1,000,000	0	0
Camp Dodge Electrical Distribution System Upgrade	526,000	0	0	0
Middletown AF Readiness Center	0	0	100,000	0
Iowa Falls Readiness Center	0	0	500,000	0
Cedar Rapids Armed Forces Readiness Center	0	0	200,000	0
Statewide Modernization Agenda - Readiness Centers	1,800,000	1,800,000	1,800,000	0
Public Health				
Vision Screening	130,000	130,000	100,000	0
Public Safety				
State Fire Training Facilities	-2,000,000	0	0	0
Regents				
Tuition Replacement	24,305,412	24,305,412	24,305,412	0
SUI - Institute for Biomedical Discovery	-550,000	0	0 *	0
ISU - Biorenewables Building	3,479,000	11,597,000	0	0
SUI - Hygienic Laboratory	12,000,000	0	0	0
ISU - Veterinary Lab. Phase II Small Animals Hospital	1,800,000	0	0 *	0
SUI - Iowa Flood Center	0	1,300,000	1,300,000	0
ISU - Veterinary Training Modernization	0	0	400,000	0
Midwest Grape and Wine Industry Institute	50,000	0	0	0
Revenue				
Secure an Advanced Vision for Education (SAVE)	10,000,000	10,000,000	0 *	10,000,000
State Fair				
Agriculture Exhibition Center	0	5,500,000	0 *	0

Rebuild Iowa Infrastructure Fund (RIIF)

	Actual FY 2009	Legislative Adjustments FY 2010	Legislative Action FY 2011	Legislative Action FY 2012
Transportation				
Local Roads Counties and Cities 50/50	0	14,750,000	24,700,000	0
Passenger Rail Service	0	3,000,000	0	6,500,000
Rail Assistance/Revolving Loan Fund	2,000,000	1,500,000	2,000,000	2,000,000
Recreational Trails	3,000,000	3,500,000	0	0
Public Transit Infrastructure	0	1,250,000	0	0
General Aviation Airport Grants	750,000	750,000	750,000	0
Dubuque Depot and Platform	300,000	0	0	0
Treasurer				
County Fairs Infrastructure	1,060,000	1,590,000	1,060,000	0
Watershed Improvement Review Board	5,000,000	5,000,000	0	0
Veterans Affairs				
Home Ownership Program	1,600,000	1,600,000	1,000,000	0
Net Appropriations				
	<u>\$ 226,392,658</u>	<u>\$ 206,778,845</u>	<u>\$ 153,208,587</u>	<u>\$ 99,900,000</u>
Reversions	<u>-735,355</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u><u>\$ -5,394,942</u></u>	<u><u>\$ 43,579</u></u>	<u><u>\$ 1,321,565</u></u>	<u><u>\$ 44,027,183</u></u>

Notes:

- * Wagering tax estimates include tax credits for land-based and riverboat casinos, beginning in FY 2009 and FY 2011, respectively.
- * Transfer of remaining balance from the Vertical Infrastructure Fund to the RIIF was intended to occur in FY 2009, per SF 2432 (FY 2009 Infrastructure Appropriations Act), but did not happen until FY 2010.
- * The unencumbered balance from the revenue bond debt service is transferred from the Treasurer of State in accordance with new Code Section 12.89, created in SF 376 of the 2009 Legislative Session. Revenue bonds issued in FY 2011 will eliminate this transfer beginning FY 2012. The \$11.9 million will be used for debt service on the new bonds.
- * The FY 2011 previously enacted appropriation of \$10.0 million for DAS Major Maintenance has been deappropriated. In addition, the FY 2011 previously enacted appropriation of \$5.0 million for Fifth Judicial District CBC has been deappropriated. The latter is not reflected on this balance sheet.
- * For FY 2011, the standing appropriation to the Housing Trust Fund has been reduced by \$2.0 million, the standing appropriation to the Environment First Fund has been reduced by \$9.0 million, and the \$10.0 million appropriation to the Secure an Advanced Visior for Education (SAVE) has been eliminated. There is \$2.0 million in the bond proceeds for the Housing Trust Fund grants.
- * The FY 2012 appropriation for construction management is the fourth of several years of funding for the construction management and correctional specialist involved in the Fort Madison and Mitchellville projects. Additional out year funding will be \$1.0 million in FY 2013 and \$200,000 in FY 2014. Funding for FY 2011 is \$2.5 million in bond proceed funds.
- * For FY 2011, the \$5.0 million for CAT and \$10.0 million for RECAT have been moved to the bond proceeds. The funding from the RIIF is scheduled to resume in FY 2012 and sunset at the end of FY 2013.
- * The FY 2012 appropriation for State Park Infrastructure is the first of four years of funding from the RIIF. The overall project will receive a total of \$20.0 million from the RIIF, in addition to the \$5.0 million from bond proceeds. The RIIF appropriation will sunset at the end of FY 2015.
- * The following FY 2011 previously enacted appropriations have been moved to bond proceeds: \$10.0 million for SUI Institute for Biomedical Discovery; \$13.0 million for ISU Veterinary Lab Small Animals Teaching Hospital; and \$2.5 million for the State Fair Agricultural Exhibition Center.

Environment First Fund

	Actual FY 2009	Estimated FY 2010	Legislative Action FY 2011
Revenue			
Balance Forward	\$ 22,454	\$ 22,454	\$ 22,454
RIIF Appropriation	42,000,000	42,000,000	33,000,000
Total	<u>\$ 42,022,454</u>	<u>\$ 42,022,454</u>	<u>\$ 33,022,454</u>
Appropriations			
Department of Agriculture			
Soil Conservation Cost Share	\$ 7,000,000	\$ 7,000,000	\$ 1,050,000
Watershed Protection Program	2,550,000	2,550,000	1,500,000
Wetland Incentive Program (CREP)	1,500,000	1,500,000	1,500,000
Conservation Reserve Program (CRP)	1,500,000	1,500,000	1,300,000
Farm Demonstration Program	850,000	800,000	750,000
Loess Hills Conservation Authority	600,000	600,000	500,000
Agricultural Drainage Wells	1,500,000	1,500,000	1,250,000
Soil & Water Conservation Fund	0	0	1,751,600
So. Iowa Conservation & Dev. Authority	300,000	300,000	250,000
Total Department of Agriculture	<u>\$ 15,800,000</u>	<u>\$ 15,750,000</u>	<u>\$ 9,851,600</u>
Department of Natural Resources			
REAP Program	\$ 18,000,000	\$ 18,000,000	\$ 15,000,000
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	608,400
Water Quantity Program	495,000	495,000	495,000
Resource Conservation and Development	250,000	250,000	150,000
Air Quality Monitoring Program	325,000	425,000	425,000
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
State Park Volunteer Activities	0	0	250,000
Global Climate Change Council	50,000	0	0
Total Department of Natural Resources	<u>\$ 25,700,000</u>	<u>\$ 25,750,000</u>	<u>\$ 23,148,400</u>
Department of Economic Development			
Brownfield Redevelopment Program	\$ 500,000	\$ 500,000	\$ 0
Total Appropriations	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>	<u>\$ 33,000,000</u>
Reversions	0	0	0
Ending Balance	<u>\$ 22,454</u>	<u>\$ 22,454</u>	<u>\$ 22,454</u>

**Tobacco Settlement Trust Fund
Restricted Capital Fund (RCF)**

	Actual FY 2007	Actual FY 2008	Actual FY 2009	Estimated FY 2010
Resources				
Balance Forward	\$ 423,101	\$ 2,857,854	\$ 3,401,941	\$ 737,019
Adjustment to Balance	1,433	8,777	0	0
Interest	2,425,977	534,289	36,202	100
Total Available Resources	<u>\$ 2,850,511</u>	<u>\$ 3,400,920</u>	<u>\$ 3,438,143</u>	<u>\$ 737,119</u>
Appropriations				
Dept. of Administrative Services				
Major Maintenance	0	0	0	195,484
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>\$ 195,484</u>
Reversions	-7,343	-1,021	-585,333	0
Deappropriations	-1,500,000	0	0	0
Balance transferred to DAS Major Maintenance*				-541,635
Ending Balance	<u>\$ 2,857,854</u>	<u>\$ 3,401,941</u>	<u>\$ 737,019</u>	<u>\$ 0</u>

*House File 822 (FY 2010 Infrastructure Appropriations Act) provided for any remaining balance in the RCF to transfer to DAS for major maintenance. This is because the Restricted Capital Fund was required to be expended in a specific time period, including interest earned.

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

	Actual FY 2007	Actual FY 2008	Actual FY 2009	Estimated FY 2010
Resources				
Balance Forward	\$ 102,397,765	\$ 3,821,417	\$ 6,485,884	\$ -387,682
Tax-Exempt Bond Proceeds	0	0	0	0
Interest	5,202,653	4,064,467	1,410,129	500,000
Total Available Resources	\$ 107,600,418	\$ 7,885,884	\$ 7,896,013	\$ 112,318
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	-36,923,898	0
Property Acquisition	500,000	0	0	0
Install Pre-Heat Piping for Lucas Building	0	0	300,000	0
Capitol Complex Alternative Energy System	0	0	200,000	0
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	0
Accelerated Career Education (ACE) Infrastructure (from RIIIF)			5,125,000	
State Fair Board				
Capitals	1,000,000	0	0	0
Department of Corrections				
Davenport CBC Facility	3,750,000	0	3,458,217	0
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	2,797,376	0
Anamosa Dietary Renovation	0	1,400,000	0	0
Department of Cultural Affairs				
Great Places	3,000,000	0	0	0
Department of Education				
Community College Infrastructure	2,000,000	0	0	0
Department of Natural Resources				
Honey Creek Destination Resort Park Phase 1	0	0	4,900,000	
Department of Public Defense				
Iowa City Readiness Center	1,444,288	0	0	0
Waterloo Aviation Readiness Center Addition	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	2,000,000	0
Board of Regents				
Construction Projects	10,000,000	0	0	0
SUI Institute of Biomedical Discovery	0	0	10,550,000	0
ISU Biorenewables Building	0	0	11,277,000	0

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

	Actual FY 2007	Actual FY 2008	Actual FY 2009	Estimated FY 2010
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	\$ 8,283,695	\$ 0
Reversions	0	0	0	0
Balance transferred to DAS Major Maintenance*	0	0	0	-112,318
Ending Balance	\$ 3,821,417	\$ 6,485,884	\$ -387,682	\$ 0

*House File 822 (FY 2010 Infrastructure Appropriations Act) provided for any remaining balance in the RC2 to transfer to DAS for major maintenance. This is because the Restricted Capital Fund was required to be expended in a specific time period, including interest earned.

Revenue Bonds Capitals II Fund (RBC2)

	Legislative Action FY 2011
Resources	
Beginning Balance	\$ 0
Bond Proceeds	150,000,000
Total Available Resources	\$ 150,000,000
 Appropriations	
Department of Agriculture and Land Stewardship	
Soil Conservation	\$ 5,950,000
Conservation Reserve Enhancement Program	2,500,000
Department of Economic Development	
Community Attraction and Tourism Grants (CAT)	12,000,000
River Enhancement Community Attraction and Tourism (RECAT)	4,000,000
ACE Vertical Infrastructure Community Colleges	5,500,000
Main Street Projects	8,450,000
NIACC/Mason City Small Business Center	1,500,000
Kirkwood Comm College/Cedar Rapids Small Business Center	1,200,000
Department of Education	
Community College Infrastructure	2,000,000
Iowa Finance Authority - I-JOBS Board	
I-JOBS Board - Local Infrastructure Grants	0
I-JOBS Board - Disaster Prevention Smart Planning Local Grants	30,000,000
Flood Projects Cedar Rapids and Linn County	8,800,000
Flood Mitigation and Renovation Courthouse Area Cedar Rapids	2,000,000
Flood Projects Des Moines and Polk County	9,500,000
Flood Mitigation Davenport - Woodmen Field	1,050,000
Flood Projects Waterloo - Public Works Building	5,000,000
Flood Projects Iowa City - Wastewater Treatment Plant	2,000,000
Flood Mitigation West Union - Green Pilot Project	1,175,000
Jessup City Hall	475,000
Flood Mitigation Belmond - Storm Sewer Flood Protection	600,000
Flood Mitigation Norwalk - Orchard Ridge Drainage Channel Projects	300,000

Revenue Bonds Capitals II Fund (RBC2)

	Legislative Action FY 2011
Department of Natural Resources	
Lake Restoration and Dredging Projects	3,000,000
State Parks Infrastructure Improvements	5,000,000
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Department of Public Defense	
Statewide Modernization - Readiness Centers	0
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Regents	
ISU - Veterinary Lab Phase II Small Animal Teaching Hospital	0
SUI - Institute for Biomedical Discovery	10,000,000
Iowa Energy Center - Alternative Energy Revolving Loan Program	5,000,000
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Department of Transportation	
Public Transit Infrastructure Grants	2,000,000
Commercial Airport Vertical Infrastructure Grants	1,500,000
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Bridge Safety	10,000,000
Rail Ports Improvements Economic Development	7,500,000
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Treasurer of State	
Watershed Improvement Review Board	2,000,000
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Total Appropriations	\$ 150,000,000
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Ending Balance	\$ 0
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Technology Reinvestment Fund

	Actual FY 2009	Estimated FY 2010	Legislative Action FY 2011
Resources			
Beginning Balance	\$ 290,193	\$ 389,225	\$ 115,610
General Fund Limited Standing Appropriation	0	0	0
Rebuild Iowa Infrastructure Fund	17,500,000	14,525,000	10,000,000
Other revenues	7,374	0	0
Total Available Resources	\$ 17,797,567	\$ 14,914,225	\$ 10,115,610
Appropriations			
Dept. of Administrative Services			
Pooled Technology Projects	\$ 3,980,255	\$ 2,037,184	\$ 3,793,654
Dept. of Corrections			
Iowa Corrections Offender Network Data System	500,000	500,000	500,000
Department of Cultural Affairs			
Iowa Veterans Oral Histories Interactive Exhibit	500,000	486,250	0
Dept. of Education			
ICN Part III & Maintenance & Leases	2,727,000	2,727,000	2,727,000
Statewide Education Data Warehouse	600,000	600,000	600,000
IPTV - Generators and Transmitters	1,602,437	0	0
IPTV - Replace Keosauqua Tower Antenna, Bldg.	701,500	0	0
Skills Iowa Technology Grant Fund	500,000	0	0
Ethics and Campaign Finance			
Technology Upgrades Online Database	0	15,000	0
Department of Human Rights			
Criminal Justice Information System Integration	1,839,852	0	0
Justice Enterprise Data Warehouse	0	361,072	0
Iowa Telecom. and Technology Commission			
ICN Equipment Replacement	2,190,123	2,211,863	2,244,956
Generator Replacement	0	2,755,246	0
Network Redundancy	0	2,320,000	0
Redundancy for Continuity of Operations (Fiber)	1,800,000	0	0
Law Enforcement Academy			
Training Software and Mobile Simulator	0	185,000	0
Department of Public Defense			
2-1-1 Call System	0	250,000	0
Department of Public Health			
Mental Health Services Database Medical Records	0	0	250,000
Department of Public Safety			
Auto. Fingerprint Info. System (AFIS) Lease Purchase	560,000	350,000	0
Total Appropriations	\$ 17,501,167	\$ 14,798,615	\$ 10,115,610
Reversions	-92,825	0	0
Ending Balance	\$ 389,225	\$ 115,610	\$ 0

FY 2009 Prison Bonding Fund

	Actual FY 2009	Estimated FY 2010	Legislative Action FY 2011
Revenues			
Beginning Balance	\$ 0	\$ 322,500	\$ 322,500
Bond Proceeds	131,000,000	0	0
Interest*	0	0	0
Total Available Resources	<u>131,000,000</u>	<u>322,500</u>	<u>322,500</u>
Appropriations			
Department of Corrections			
Iowa State Penitentiary	130,677,500	0	0
Prison Construction Management	0	0	322,500
Total Appropriations	<u>130,677,500</u>	<u>0</u>	<u>322,500</u>
Ending Balance	<u>\$ 322,500</u>	<u>\$ 322,500</u>	<u>\$ 0</u>

*Although authorized during the 2008 Legislative Session, the bonds will be issued in June 2010 and will not begin earning interest until then.

Revenue Bonds Capitals Fund (RBC Fund)

	Actual FY 2009*	Adjusted Estimated FY 2010	Legislative Action FY 2011
Resources			
Beginning Balance	\$ 0	\$ -185,000,000	\$ 29,850,000
Bond Proceeds	0	545,000,000	0
Interest	0	400,000	400,000
Total Available Resources	\$ 0	\$ 360,400,000	\$ 30,250,000
Appropriations			
Department of Administrative Services			
Major Maintenance	\$ 14,624,923	\$ 0	\$ 3,000,000
Department of Agriculture and Land Stewardship			
Soil Conservation -Wetlands, Water Quality	0	11,500,000	0
Soil Conservation Cost Share	0	0	1,000,000
Department for the Blind			
Dormitory Remodel Adult Orientation Center Des Moines	869,748	0	0
Department for Cultural Affairs			
Great Places Grants	0	0	2,000,000
Department of Corrections			
First CBC - Waterloo Residential Expansion	6,000,000	0	0
Third CBC - Sioux City Residential Expansion	5,300,000	0	0
Seventh CBC - Davenport Residential Expansion	2,100,000	0	0
Eighth CBC - Ottumwa Residential Expansion	4,100,000	0	0
Iowa Correctional Institution for Women at Mitchellville Expansior	47,500,000	0	0
Fifth CBC - Des Moines Residential Expansion	13,100,000	0	-13,100,000
Project Management - Prison Construction Projects	0	0	2,200,000
Mt. Pleasant and Rockwell City Improvements	12,500,000	0	0
Security Barrier Fifth CBC Des Moines/Blank Park	0	0	1,000,000
One-time Opening Costs for CBCs - equipment purchases	0	0	1,519,048
Department of Economic Development			
Community Attraction and Tourism Grants (CAT)	12,000,000	0	0
River Enhancement Community Attraction and Tourism (RECAT)	10,000,000	0	0
Main Street Projects (FY 2010 Supplemental)	0	5,550,000	0
ACE Vertical Infrastructure Community Colleges	5,500,000	0	0
Regional Transit Hub Construction	0	0	4,000,000
Department of Education			
Community College Major Maintenance Infrastructure	2,000,000	0	0

Revenue Bonds Capitals Fund (RBC Fund)

	Actual FY 2009*	Adjusted Estimated FY 2010	Legislative Action FY 2011
Iowa Finance Authority			
Public Service Shelter Grants	0	10,000,000	0
Disaster Damage Housing Assistance Grants	0	5,000,000	0
Affordable Housing Assistance Grants	0	20,000,000	0
Sewer Infrastructure	0	55,000,000	0
Housing Trust Fund Grants	0	0	2,000,000
Department of Natural Resources			
Volga River Rec. Area Infrastructure Improvements	750,000	0	0
Carter Lake Improvements	500,000	0	0
Lake Restoration and Water Quality	10,000,000	0	7,000,000
Watershed Rebuilding - Water Quality	0	13,500,000	0
Regents			
Iowa Public Radio Infrastructure	1,900,000	0	0
ISU - Veterinary Lab Phase II Small Animals Teaching Hospital	10,000,000	0	13,000,000
Iowa Energy Center - Alternative Energy Revolving Loan Program	0	5,000,000	0
State Fair Authority			
Agriculture Exhibition Center	0	0	2,500,000
Department of Transportation			
Public Transit Infrastructure	2,200,000	0	0
Commercial Airport Vertical Infrastructure	1,500,000	0	0
Bridge Safety Fund	0	40,000,000	0
Treasurer of State			
I-JOBS Board - \$165.0 million allocated as follows:			
Local Infrastructure Competitive Grant Program	0	118,500,000	0
Targeted Disaster Rebuilding Linn County	0	46,500,000	0
Department of Veterans Affairs			
Iowa Veterans Home Master Plan	22,555,329	0	0
Total Appropriations	\$ 185,000,000	\$ 330,550,000	\$ 26,119,048
Ending Balance	\$ -185,000,000	\$ 29,850,000	\$ 4,130,952

*FY 2009 appropriations from the Revenue Bonds Capitals Fund (RBC Fund) were appropriated in SF 376 of the 2009 Legislative Session. Funding was mostly used to restore projects because the planned securitization of remaining tobacco payments, authorized in 2008 Legislative Session, did not occur. Although the projects were appropriated for FY 2009, the bonds were not issued until FY 2010 so net proceeds did not deposit in the RBC Fund until then.

Property Tax Credit Fund

	Actual FY 2009	Estimated FY 2010	Final Action FY 2011
Resources			
Beginning Balance	\$ 6,137,043	\$ 3,833,953	\$ 12,526
Revenues			
Transfer from General Fund Surplus	99,849,544	0	0
General Fund Appropriation	44,400,000	101,395,597	91,256,037
Across-the-Board Reduction	-666,000	-10,139,560	0
Transferred to GF due to Reversion	-4,231,903	0	0
Salary Adj. Fund Transfer (Gen. Fund)	13,937,263	0	0
Cash Reserve Fund	0	54,684,481	54,684,481
Balance Adjustment	25,224	0	0
Total Available Resources	<u>\$ 159,451,171</u>	<u>\$ 149,774,471</u>	<u>\$ 145,953,044</u>
Expenditures			
Appropriations			
Department of Revenue			
Homestead Property Tax Credit	\$ 99,254,781	\$ 94,216,619	\$ 87,757,913
Ag, Land & Family Farm Tax Credits	34,610,183	32,395,131	32,395,131
Military Service Tax Credit	2,800,000	2,370,995	2,400,000
Elderly and Disabled Tax Credit	23,204,000	20,779,200	23,400,000
Total Appropriations	<u>159,868,964</u>	<u>149,761,945</u>	<u>145,953,044</u>
Reversions	<u>-4,251,746</u>	<u>0</u>	<u>0</u>
Ending Balance	<u><u>\$ 3,833,953</u></u>	<u><u>\$ 12,526</u></u>	<u><u>\$ 0</u></u>

Senior Living Trust Fund

	Actual FY 2009	Estimated FY 2010	Legislative Action FY 2011
Resources			
Beginning Balance	\$ 78,319,751	\$ 27,710,401	\$ 0
Revenues			
Transfer from General Fund Surplus	48,282,728	0	48,267,133
Economic Emergency Fund Transfer	20,333,728	0	0
Interest	1,827,546	502,652	0
Total Available Resources	<u>\$ 148,763,753</u>	<u>\$ 28,213,053</u>	<u>\$ 48,267,133</u>
Expenditures			
Appropriations			
Finance Authority - Rent Subsidy Program	\$ 700,000	\$ 700,000	\$ 700,000
Human Services - Medicaid	111,753,195	17,686,828	39,080,435
Department on Aging	8,486,698	8,486,698	8,486,698
DIA-Assisted Living/Adult Day Care	1,339,527	1,339,527	0
Total Appropriations	<u>\$ 122,279,420</u>	<u>\$ 28,213,053</u>	<u>\$ 48,267,133</u>
Reversions	<u>-1,226,068</u>	<u>0</u>	<u>0</u>
Ending Balance	<u><u>\$ 27,710,401</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

IowaCare Account

	Actual FY 2009	Estimated FY 2010	Legislative Action FY 2011
Revenues			
Balance Forward	\$ -1,485,975	\$ 4,851,294	\$ 6,773,720
County Contributions	38,000,000	38,000,000	38,000,000
Federal Aid-Categorical	76,040,227	80,872,426	96,016,931
CPE State Share	0	0	6,482,001
Intra-State Receipts	0	0	4,601,848
Interest	157,399	50,000	50,000
Total	\$ 112,711,651	\$ 123,773,720	\$ 151,924,500
Appropriations			
UI Hospital	\$ 27,284,584	\$ 27,284,584	\$ 27,284,584
UIHC-Expansion Population	35,969,365	47,020,131	49,020,031
UIHC IowaCare Physician	0	0	12,000,000
UIHC Physician Reimbursement	0	0	2,000,000
Broadlawns Hospital	46,000,000	47,000,000	51,000,000
Federally Qualified Health Center	0	0	6,000,000
State Hospital-Cherokee	3,164,766	0	0
State Hospital-Clarinda	687,779	0	0
State Hospital-Independence	3,146,494	0	0
State Hospital-Mt Pleasant	2,000,961	0	0
Repay Broadlawns SF 2151	0	2,500,000	0
Total Appropriations	\$ 118,253,949	\$ 123,804,715	\$ 147,304,615
Reversions	-10,393,592	\$ -6,804,715	0
Balance	\$ 4,851,294	\$ 6,773,720	\$ 4,619,885

CPE = Certified Public Expenditures

Health Care Transformation Account

	Actual FY 2009	Estimated FY 2010	Legislative Action FY 2011
Revenues			
Balance Forward	\$ 24,508,189	\$ 23,331,464	\$ 18,957,252
Balance Adjustment	327	0	0
Insurance Premiums	477,158	530,000	500,000
Federal Aid-Categorical	20,397	0	0
Interest	558,673	500,000	440,000
Total	\$ 25,564,744	\$ 24,361,464	\$ 19,897,252
Appropriations/Expenses			
Medical Exams and Dev. of Health Plans	\$ 556,800	\$ 556,800	\$ 556,800
Medical Information Hotline	150,000	100,000	100,000
Broadlawns Administration	230,000	290,000	290,000
Other Health Partnership Activities	900,000	600,000	600,000
Audits, Performance Evaluations, and Studies	400,000	125,000	125,000
DHS Administrative Costs	1,132,412	1,132,412	1,132,412
Dental Home for Children	1,000,000	1,000,000	1,000,000
Mental Health Transformation Pilot	250,000	0	0
Tuition Assistance	500,000	50,000	50,000
DHS Medical Contracts	0	1,300,000	1,300,000
Elder Affairs Case Management Upgrade	0	200,000	0
Total Appropriations/Expenses	\$ 5,119,212	\$ 5,354,212	\$ 5,154,212
Refunds	30,416	50,000	50,000
Total Appropriations and Transfers	\$ 5,149,628	\$ 5,404,212	\$ 5,204,212
Reversions	-2,916,348	0	0
Balance	\$ 23,331,464	\$ 18,957,252	\$ 14,693,040

Health Care Trust Fund

	Actual FY 2009	Estimated FY 2010	Legislative Action FY 2011
Revenues			
Balance Forward	\$ 2,995,303	\$ 698,811	\$ 698,678
General Fund Appropriation	127,600,000	117,796,000	106,016,400
ATB Reduction	-1,914,000	-11,779,600	0
Interest	1,202,837	600,000	900,133
Total Revenues	\$ 129,884,140	\$ 107,315,211	\$ 107,615,211
Appropriations			
Department of Public Health			
Addictive Disorders	\$ 3,178,713	\$ 2,473,823	\$ 0
Healthy Children and Families	664,262	444,217	0
Chronic Conditions	1,158,187	899,297	0
Community Capacity	2,775,635	2,448,456	0
Total Department of Public Health	\$ 7,776,797	\$ 6,265,793	\$ 0
Department of Human Services			
Medical Assistance	\$ 114,351,496	\$ 100,650,740	\$ 107,615,211
MH/DD Growth Factor	7,553,010	0	0
Total Department of Human Services	\$ 121,904,506	\$ 100,650,740	\$ 107,615,211
Total Appropriations	\$ 129,681,303	\$ 106,916,533	\$ 107,615,211
Reversions	-495,974	-300,000	0
Ending Balance	\$ 698,811	\$ 698,678	\$ 0

MH/DD = Mental Health / Developmental Disabilities

Temporary Assistance for Needy Families (TANF) Fund

	Actual FY 2009	Estimated FY 2010	Legislative Action FY 2011
Revenues			
Beginning Balance	\$ 23,453,831	\$ 11,739,830	\$ 6,536,551
TANF Payment	130,993,952	130,993,952	130,993,952
Emergency TANF Funds	0	10,226,991	17,678,279
Total	<u>\$ 154,447,783</u>	<u>\$ 152,960,773</u>	<u>\$ 155,208,782</u>
Appropriations			
Family Investment Program			
Family Investment Program	\$ 26,101,513	\$ 38,811,394	\$ 42,054,620
FaDSS	2,998,675	2,448,980	2,898,980
JOBS Program	13,334,528	13,026,796	12,411,528
Technology Needs	1,037,186	1,037,186	1,037,186
Early Childhood Development	7,350,000	6,850,000	6,350,000
HOPES	200,000	0	0
Child Abuse Prevention	250,000	125,000	125,000
Pregnancy Prevention	1,930,067	1,327,878	1,930,067
Child Care Assistance	18,986,177	18,986,177	16,382,687
Child Care Direct Assistance	8,900,000	6,845,000	0
Child and Family Services	32,084,430	32,084,430	32,084,430
General Administration	3,744,000	3,744,000	3,744,000
Field Operations	18,507,495	21,659,136	31,296,232
MH/DD Community Services	4,894,052	4,894,052	4,894,052
Local Administrative Costs	2,189,830	1,094,915	0
Child Support Recovery Unit	200,000	0	0
Total Appropriations	<u>\$ 142,707,953</u>	<u>\$ 152,934,944</u>	<u>\$ 155,208,782</u>
Reversions	0	-6,510,722	0
Ending Balance	<u>\$ 11,739,830</u>	<u>\$ 6,536,551</u>	<u>\$ 0</u>

CIETC = Central Iowa Employment and Training Consortium

FaDSS = Family Development and Self Sufficiency Success

HOPES = Healthy Opportunities for Parents to Experience Success

MH/DD = Mental Health/Developmental Disability

ARRA (Stimulus) Funding

Sub	Budget Unit	FY 2009			FY 2010					FY 2011				
		ARRA Medicaid	ARRA Education	Total	ARRA Medicaid	Other HHS	ARRA Education	ARRA Gov't Stabilization	Total	ARRA Medicaid	Other HHS	ARRA Education	ARRA Gov't Stabilization	Total
Ed	School Foundation Aid		\$ 40,000,000	\$ 40,000,000			\$ 202,546,705		\$ 202,546,705			\$ 25,343,090	\$ 22,604,797	\$ 47,947,887
Ed	Regents Institutions		-	-			80,280,000		80,280,000			-	-	-
Ed	Community Colleges		-	-			23,100,000	2,500,000	25,600,000			-	-	-
Ed	Teacher Prof. Development		-	-			2,000,000		2,000,000			-	-	-
Ed.	Instructional Support		-	-			13,103,950		13,103,950			-	-	-
Admin	Dept. of Administrative Services		-	-				100,000	100,000			-	-	-
Admin	Dept. of Inspections and Appeals		-	-				400,000	400,000			-	-	-
Admin	Dept. of Management		-	-				200,000	200,000			-	-	-
Admin	Legislative Services Agency		-	-				100,000	100,000			-	-	-
Just	Corr. - Ft. Madison		-	-				4,347,000	4,347,000			-	-	-
Just	Corr. - Anamosa		-	-				931,000	931,000			-	-	-
Just	Corr. - Oakdale		-	-				2,030,000	2,030,000			-	-	-
Just	Corr. - Newton		-	-				1,029,000	1,029,000			-	-	-
Just	Corr. - Mt. Pleasant		-	-				903,000	903,000			-	-	-
Just	Corr. - Rockwell City		-	-				301,000	301,000			-	-	-
Just	Corr. - Clarinda		-	-				2,506,000	2,506,000			-	-	-
Just	Corr. - Mitchellville		-	-				679,000	679,000			-	-	-
Just	Corr. - Ft. Dodge		-	-				1,064,000	1,064,000			-	-	-
Just	Corr. - General Administration		-	-				210,000	210,000			-	-	-
Just	DPD - Military Division		-	-				180,000	180,000			-	-	-
Just	DPS - Public Safety		-	-				750,000	750,000			-	-	-
HHS	Medicaid	113,976,907		113,976,907	202,277,653			25,874,211	228,151,864	198,598,152				198,598,152
HHS	Medicaid - Medicare Part D Clawback	8,833,866		8,833,866	17,505,545				17,505,545	18,811,484				18,811,484
HHS	Mental Health State Cases							286,789	286,789					-
HHS	Volunteer Health Care							20,000	20,000					-
HHS	Risk Pool Property Tax							10,000,000	10,000,000					-
HHS	DHS - Health Insurance Pilot							400,000	400,000					-
HHS	DPH - Elderly Wellness							700,000	700,000					-
HHS	DPH - Community Capacity							500,000	500,000					-
HHS	DPH - Resource Management							1,800,000	1,800,000					-
HHS	DHS - IowaCare ARRA	7,236,104		7,236,104	11,609,113				11,609,113	8,450,077				8,450,077
HHS	DHS - State Resource Centers	3,988,356		3,988,356	7,830,907				7,830,907	5,833,974				5,833,974
HHS	DHS - Emergency TANF					10,226,991			10,226,991		17,678,279			17,678,279
HHS	DHS - Child Care Assistance								-		18,120,842			18,120,842
HHS	DHS - Adoption Enhanced		2,336,232	2,336,232		3,258,156			3,258,156		3,131,346			3,131,346
HHS	DHS - Foster Care Enhanced		1,041,250	1,041,250		1,167,703			1,167,703		1,189,151			1,189,151
HHS	DHS - Hospital Assessment FMAP								-	5,305,182				5,305,182
HHS	Benefit Quality Assurance Trust Fund								-	3,200,000				3,200,000
Trans	Road Funds							5,550,000	5,550,000					-
ARRA Funding Totals		\$ 134,035,233	\$ 43,377,482	\$ 177,412,715	\$ 239,223,218	\$ 14,652,850	\$ 321,030,655	\$ 63,361,000	\$ 638,267,723	\$ 240,198,869	\$ 40,119,618	\$ 25,343,090	\$ 22,604,797	\$ 328,266,374

NOTE: Some of the funding items listed on this table are not appropriated through session law, but are received directly by departments.

Comparison of All Appropriated Funds

(Dollars in Millions)

Funding Sources	Actual FY 2009	Est. Net FY 2010	Gov. Rec. FY 2011	Gov. Rec. vs. FY 2010	Legis FY 2011	Legis vs. FY 2010	Percent Change
GENERAL FUND							
Total General Fund Appropriations	\$ 5,959.0	\$ 5,299.1	\$ 5,320.8	\$ 21.7	\$ 5,279.2	\$ -19.9	-0.4%
<i>General Fund Appropriations to Other Funds *</i>							
Mental Health Property Tax Relief Fund	-6.2	-3.3	-3.3	0.0	0.0	3.3	
Health Care Trust Fund	-125.7	-106.0	-106.0	0.0	-106.0	0.0	
Property Tax Credit Fund	-43.7	-91.3	-91.3	0.0	-91.3	0.0	
Total GF Appropriations to Other Funds	-175.6	-200.6	-200.6	0.0	-197.3	3.3	
Net General Fund Appropriations	\$ 5,783.4	\$ 5,098.5	\$ 5,120.2	\$ 21.7	\$ 5,081.9	\$ -16.6	-0.3%
APPROPRIATIONS FROM NON-GENERAL FUND STATE SOURCES							
Rebuild Iowa Infrastructure Fund	\$ 226.4	\$ 206.8	\$ 159.0	\$ -47.8	\$ 153.2	\$ -53.6	-25.9%
RIIF Appropriations to Other Funds*	-109.5	-79.5	-83.0	-3.5	-81.0	-1.5	1.9%
Net RIIF Appropriations	\$ 116.9	\$ 127.3	\$ 76.0	\$ -51.3	\$ 72.2	\$ -55.1	-43.3%
Cash Reserve Fund	\$ 0.0	\$ 80.3	\$ 207.5	\$ 127.2	\$ 272.4	\$ 192.1	239.2%
CRF Appropriations to Other Funds*	0.0	-54.7	-54.7	0.0	-54.7	0.0	0.0%
Net CRF Appropriations	\$ 0.0	\$ 25.6	\$ 152.8	\$ 127.2	\$ 217.7	\$ 192.1	750.4%
Primary Road Fund	\$ 291.0	\$ 302.4	\$ 301.8	\$ -0.6	\$ 301.8	\$ -0.6	-0.2%
Temporary Assistance for Needy Families (TANF)	142.7	152.9	160.6	7.7	155.2	2.3	1.5%
IJOBS Revenue Bonds II	0.0	0.0	150.0	150.0	150.0	150.0	--
Property Tax Credit Fund	159.9	149.8	146.0	-3.8	146.0	-3.8	-2.5%
Federal Recovery and Reinvestment Fund**	174.0	633.8	142.1	-491.7	323.9	-309.9	-48.9%
Iowa Care Account	118.3	120.3	120.3	0.0	147.3	27.0	22.4%
Health Care Trust Fund	129.7	106.9	106.9	0.0	107.6	0.7	0.7%
Road Use Tax Fund	51.9	52.9	51.6	-1.3	51.6	-1.3	-2.5%
Senior Living Trust Fund	122.3	28.2	48.3	20.1	48.3	20.1	71.3%
Fish and Game Fund	38.8	38.8	38.8	0.0	38.8	0.0	0.0%
Grow Iowa Values Fund	40.7	23.0	38.0	15.0	38.0	15.0	65.2%
Environment First Fund	42.0	42.0	35.0	-7.0	33.0	-9.0	-21.4%
Commerce Revolving Fund	0.0	26.7	27.0	0.3	27.1	0.4	1.5%
IPERS Fund	17.8	18.0	17.7	-0.3	17.7	-0.3	-1.7%
Technology Reinvestment Fund	17.5	14.8	9.9	-4.9	10.1	-4.7	-31.8%
Health Care Transformation Account	5.1	5.4	5.2	-0.2	5.2	-0.2	-3.7%
Revenue Bonds Capitals Fund	185.0	330.6	1.0	-329.6	26.1	-304.5	-92.1%
DHS Reinvestment Fund	0.0	16.1	0.0	-16.1	0.0	-16.1	-100.0%
Underground Storage Tank Fund	0.0	0.0	0.0	0.0	26.4	26.4	--
Prison Bond Fund	130.7	0.0	0.0	0.0	0.3	0.3	--
Iowa Economic Emergency Fund	56.0	0.0	0.0	0.0	0.0	0.0	--
Healthy Iowans Tobacco Trust (HITT) Fund	36.5	0.0	0.0	0.0	0.0	0.0	--
Gambling Enforcement Revolving Fund	0.0	0.0	0.0	0.0	9.3	9.3	--
Public Safety Enforcement Fund	0.0	0.0	0.0	0.0	9.3	9.3	--
School Infrastructure Fund	0.0	0.0	0.0	0.0	12.7	12.7	--
Hospital Health Care Access Trust Fund	0.0	0.0	0.0	0.0	40.0	40.0	--
Quality Assurance Trust Fund	0.0	0.0	0.0	0.0	13.9	13.9	--
Medicaid Fraud Account	0.0	0.0	0.0	0.0	1.6	1.6	--
Nonparticipating Provider Revolving Fund	0.0	0.0	0.0	0.0	2.0	2.0	--
Other Funds	53.8	22.0	23.6	1.6	21.5	-0.5	-2.3%
Total Non-General Fund	1,930.6	2,237.5	1,652.6	-584.9	2,054.6	-184.4	-8.2%
SUBTOTAL OF ALL STATE FUNDS	\$ 7,714.0	\$ 7,336.0	\$ 6,772.8	\$ -563.2	\$ 7,136.5	\$ -199.5	-2.7%

* Appropriations between funding sources are adjusted to avoid double counting.

** Includes non-appropriated federal stimulus funds received directly by the Medicaid Program that were used to offset State funding.

ISSUE REVIEW SERIES

The Fiscal Services Division of the LSA monitors a variety of issues that develop in State agencies as part of the continuing effort to provide legislative oversight. Many issues are reported in the ***Fiscal Update*** newsletter, but some require more detailed review to present sufficient information, and some may require legislative action.

The Fiscal Services Division developed the ***Issue Review*** series in 1992 to present selected issues to members of the Fiscal and Oversight Committees and the General Assembly. Where appropriate, each paper contains a specific issue, provides background information, and explains the current situation. In addition, the papers identify affected agencies and the Code authority and may provide alternatives the General Assembly may wish to consider, as well as budgetary impacts.

The following ***Issue Reviews*** were published during the 2009 Legislative Interim or the 2010 Legislative Session and are available from the Fiscal Services Division or the LSA website: <http://staffweb.legis.state.ia.us/lfb/ireview/ireview.htm>.

- [Community Empowerment](#)
- [Court Debt Collection](#)
- [FY 2011 General Fund Budget Projection](#)
- [Narrowband Mandate and Statewide Interoperability](#)
- [Regents Employees – FY 2001-FY 2010](#)
- [School Aid Funding for FY 2010 and FY 2011](#)

FISCAL TOPIC SERIES

The Fiscal Services Division developed the ***Fiscal Topic*** series in 2008 to provide succinct overviews of programs, issues, and current developments in State government. Each document is one to two pages in length and includes links to related websites and staff contact information.

The following ***Fiscal Topics*** were published during the 2009 Legislative Interim or the 2010 Legislative Session and are available from the Fiscal Services Division or the LSA website: <http://www.legis.state.ia.us/Fiscal/fiscaltopics/>.

[411 System Deferred Retirement Option Plan](#)

[Across-the-Board Reductions](#)

[Community-Based Corrections](#)

[Community College Revenue](#)

[Criminal Fine Revenue and Surcharge Distribution](#)

[Enhanced 911 Program](#)

[Environment First Fund](#)

[FY 2009 State Gaming Revenues](#)

[History of Changes to Road Funding Distributions in Iowa](#)

[Iowa College Student Aid Commission](#)

[Iowa Mathematics and Science Education Partnership](#)

[IPERS Retirement Dividend Payments](#)

[Iowa Veterans Cemetery](#)

[Legal Representation for Indigent Defendants](#)

[Medicaid HCBS Waivers](#)

[Military Service Member Home Ownership Program](#)

[Peace Officers Retirement Fund](#)

[Regents Universities Total Revenues and Expenditures](#)

[Resource Enhancement and Protection \(REAP\) Fund](#)

[School Aid Formula – Additional Levy Components](#)

[Senior Living Trust Fund](#)

[Shelter Care](#)

[Social Services Emergency Disaster Relief Grant](#)

[Volunteer Fire Departments](#)

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Expenditure Oversight

[Analysis of Departmental Budget Requests \(Summary\)](#)

[Analysis of Governor's Budget Recommendations \(Summary\)](#)

Standing Appropriations and Built-In Increases Report

- This report contains historical information on issues and questions commonly asked by the General Assembly about departmental activities or funds. The subject matter, both financial and non-financial, is arranged topically.
- This is a condensed, pocket-sized version of the Factbook and also contains revenue and expenditure information from the most recent Legislative Session.
- The Fiscal Services Division annually conducts an analysis of departmental compliance with the legislative intent language specified in enacted legislation (primarily appropriations bills). Intent language compliance is also monitored periodically throughout the fiscal year. Significant items and noncompliance items are reported in the *Fiscal Update*.
- The analysts in the Fiscal Services Division conduct a monthly review of expenditures and FTE position usage. Any significant deviations are included in the *Fiscal Update*.
- This report reviews receipts and expenditures of the current fiscal year and summarizes departmental requests for the next fiscal year. It is issued in December or January.
- The LSA's analysis of the Governor's budget recommendations is issued in January, one week after the Governor's budget message is delivered to the General Assembly.
- This report provides information concerning State General Fund expenditures for standing appropriations and increases in expenditures that have been "built into" statute. Examples include spending for property tax assistance to local governments and entitlement programs, education funding including school foundation aid, and other standing appropriations.

FISCAL SERVICES DIVISION REPORTS

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[General Fund Receipts Memo](#)

[Monthly Total Tax Memo](#)

[Fiscal Update](#)

SESSION-ONLY REPORTS

[Appropriations Tracking](#)

[Notes On Bills and Amendments
\(NOBA\)](#)

- This memo, issued on the first working day of each month, details the status of General Fund receipts comparable to the same time period of the previous year. The memo includes growth figures for the fiscal year and the prior month, as well as information on the unemployment rate and labor force in Iowa.
- This memo, issued monthly, provides fiscal analysis of net State total tax receipts for the past 12 months, with comparisons to the previous 12-month period. The source of information is the State accounting system, including non-General Fund accounts. All accounting transactions related to taxes remitted to the State are collected, along with refunds issued against those taxes.
- This is the Fiscal Services Division's newsletter. It contains summaries of issues that are important to members of the General Assembly. Examples include summaries of fund transfers and board or commission meetings, action on all appropriations bills at each stage of the appropriations process, expenditure oversight issues, and summaries of reports issued by the Division. Special issues are also published periodically.
- The appropriations tracking system allows the user to build standard or custom reports to summarize appropriations by committee, bill, fund, and/or department. The LSA also issues standard tracking reports on appropriations bills as part of the NOBA process.
- These reports provide the actual text of a bill and/or amendment in the left column, with a section-by-section analysis of the legislation in the right column. The reports are issued for each appropriations bill at every step in the appropriations process. The report also highlights all changes to the Code and provides an appropriations summary and comparison of prior fiscal year appropriations.

FISCAL SERVICES DIVISION REPORTS

PERIODIC REPORTS

[Fiscal Topics](#)

[Issue Reviews](#)

[INTERNET ADDRESS](#)

- These reports provide succinct overviews of programs, issues, and current developments in State government. Each document is one to two pages in length and includes links to related websites and staff contact information. *Fiscal Topics* are typically published during the Legislative Interim to address items of interest or controversy from the previous Legislative Session.
- As part of the continuing effort to provide legislative oversight, the staff of the Fiscal Services Division monitors a variety of issues that develop in State agencies. Many of these are reported through the *Fiscal Update* newsletter, but some require more detailed review to present sufficient information, and some may require legislative action. To meet this need, the Division has developed an *Issue Review* series that presents selected issues to the Fiscal Committee. Where appropriate, each paper contains a specific issue topic, a brief background on information related to the topic, the current situation, affected agencies, Code authority, alternatives the General Assembly may wish to consider, and budgetary impacts.
- Visit the Fiscal Services Division website at <http://staffweb.legis.state.ia.us/lfb/>

2010 Fiscal Report (Graybook)

To view other sections of the 2010 Fiscal Report, click on the bookmarks at the left.