

Estimated Condition of the General Fund

(Dollars in Millions)

	Actual FY 2009	FY 2010		FY 2011	
		Governor's Recomm.	Proposed Leg Action	Governor's Recomm.	Proposed Leg Action
Funds Available:					
Receipts and Transfers	\$ 7,106.5	\$ 6,685.4	\$ 6,681.1	\$ 6,657.2	\$ 6,700.9
Tax Refunds	- 803.9	- 901.0	- 901.0	- 898.0	- 916.0
School Infrastructure Refunds (Accrual)	- 385.8	- 369.3	- 363.8	- 374.2	- 367.1
Accruals	17.2	- 13.9	- 14.2	18.2	18.5
Revenue Adjustments		0.0	0.0	34.8	24.1
Total Funds Available	5,934.0	5,401.2	5,402.1	5,438.0	5,460.4
Expenditure Limitation				5,382.3	5,377.3
Estimated Appropriations and Expenditures:					
Appropriations	5,959.0	5,768.3	5,768.3	5,661.7	5,298.0
Statutory Repayment to Econ. Emerg. Fund		45.3	45.3		
Across-the-Board Reductions (All Branches)		- 564.4	- 564.4		
Supplemental Appropriations		50.0	52.6		
Savings from Reorganization & Efficiencies				- 341.0	
Total Appropriations	5,959.0	5,299.2	5,301.8	5,320.7	5,298.0
Reversions	- 25.0		- 1.0		- 2.0
Net Appropriations	5,934.0	5,299.2	5,300.8	5,320.7	5,296.0
Ending Balance - Surplus	\$ 0.0	\$ 102.0	\$ 101.3	\$ 117.3	\$ 164.4
Below (Over) Expenditure Limitation				\$ 61.6	\$ 79.3
Appropriations/Transfers to Other Funds					
Property Tax Credit Fund	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Senior Living Trust Fund	0.0	48.3	48.2	0.0	0.0
Cash Reserve Fund	0.0	53.7	53.1	117.3	164.4
Total	\$ 0.0	\$ 102.0	\$ 101.3	\$ 117.3	\$ 164.4

Numbers may not equal totals due to rounding.

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

	<u>FY 2010</u>		<u>FY 2011</u>		<u>Last Action</u>	<u>Next Action</u>
	<u>Governor's Recomm.</u>	<u>Legislative Action</u>	<u>Governor's Recomm.</u>	<u>Legislative Action</u>		
<u>Bill No.</u>						
SF 2380 Tax Credit Report			\$ 52.5	\$ 4.5	Enacted	
Gov Rec Coupling for Disaster Casualty			-8.8	0.0		
SF 2378 DCI Gaming Receipts			-8.9	-8.9	Senate Floor 2nd	House Floor 2nd
SF 2378 Court Costs and Fine Increases				0.3	Senate Floor 2nd	House Floor 2nd
SF 2088 Publication Modernization				0.4	Enacted	
SF 2088 DAS - Sale of Property				13.8	Enacted	
SF 2088 Shipment of Wine				0.4	Enacted	
SF 2088 Gambling Setoffs				4.6	Enacted	
SF 2088 Additional Revenue Examiners				2.7	Enacted	
HF 2531 Vets Home Construction Federal Reimb.				0.7	House Approp	House Floor
SF 2383 Debt Collection				5.6	Senate Floor	House Approp?
<i>Total Revenue Adjustments</i>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 34.8</u>	<u>\$ 24.1</u>		

State of Iowa
General Fund Appropriations
(Dollars in Millions)

Appropriations by Bill

<u>Bill No.</u>		<u>FY 2010 Leg. Action</u>	<u>FY 2011 Leg. Action</u>	<u>Last Action</u>	<u>Next Action</u>
SF 2367	Administration and Regulation		63.8	Senate Floor 2nd	House Floor 3rd
HF 2525	Agriculture and Natural Resources		35.9	Senate Floor	House Floor 2nd
HF 2522	Economic Development		41.8	Senate Floor	House Floor 2nd
SF 2376	Education		844.4	House Floor	Senate Floor 2nd
HF 2526	Health and Human Services		942.6	Senate Floor	House Floor 2nd
SF 2378	Justice System		484.0	Senate Floor 2nd	House Floor 2nd
SF 2377	Judicial Branch		150.3	House Floor	Senate Floor 2nd
SF 2088	Government Reorganization		1.7	Enacted	
HF 2519	Block Grant Bill		- 48.0	Senate Floor	House Floor 2nd
HF 2502	Public Retirement Systems Bill		- 0.6	Enacted	
SF 2366	Appropriations Adjustment	52.6		Enacted	
HF 2531	Standing Appropriations Bill		- 402.0	House Approp	House Floor
	Standing Appropriations (Current Law)		3,184.1	Current Law	
		<u>\$ 52.6</u>	<u>\$ 5,298.0</u>		

State of Iowa
General Fund Appropriations
(Dollars in Millions)

	Actual FY 2009	Fiscal Year 2010		Fiscal Year 2011	
		Governor's Recomm.	Proposed Leg. Action	Governor's Recomm.	Proposed Leg. Action
<i>Appropriations by Subcommittee</i>					
Administration and Regulation	\$ 97.5	\$ 61.0	\$ 61.0	\$ 63.8	\$ 66.6
Agriculture and Natural Resources	51.5	36.3	36.3	36.3	35.9
Economic Development	48.2	40.6	40.6	41.9	41.8
Education	1,271.3	855.9	856.7	861.0	844.4
Health and Human Services	1,172.6	1,127.0	1,116.5	1,326.6	954.3
Justice System	689.4	633.4	633.7	639.8	635.6
Transportation & Infrastructure	0.0	1.3	1.3	0.0	0.0
Unassigned Standings	2,628.5	2,543.6	2,555.6	2,692.3	2,719.4
Reorganization & Efficiencies (Gov Rec)				- 341.0	
<i>Total Appropriations</i>	<u>\$ 5,959.0</u>	<u>\$ 5,299.1</u>	<u>\$ 5,301.7</u>	<u>\$ 5,320.7</u>	<u>\$ 5,298.0</u>
<i>Reserve Funds and ARRA Funding</i>					
ARRA Funding - Medicaid	114.0	216.2	216.2	94.2	280.5
ARRA Funding - Other	40.0	375.8	375.8	48.0	47.9
Reserve Funds	56.0	80.3	80.3	207.5	258.4
Total	<u>\$ 210.0</u>	<u>\$ 672.3</u>	<u>\$ 672.3</u>	<u>\$ 349.7</u>	<u>\$ 586.8</u>
Total All Appropriations	<u>\$ 6,169.0</u>	<u>\$ 5,971.4</u>	<u>\$ 5,974.0</u>	<u>\$ 5,670.4</u>	<u>\$ 5,884.8</u>

State of Iowa Reserve Funds

(Dollars in Millions)

	Actual FY 2009	Estimated FY 2010	Gov Rec FY 2011	Leg Action FY 2011
Senior Living Trust Fund (SLTF) Requirement				
Balance Brought Forward	\$ 183.1	\$ 251.8	\$ 251.8	\$ 251.8
Gen. Fund Appropriation from Surplus	48.3	0.0	48.2	48.2
Economic Emergency Fund Excess	20.4	0.0	0.0	0.0
Cumulative Repayment Balance	<u>\$ 251.8</u>	<u>\$ 251.8</u>	<u>\$ 300.0</u>	<u>\$ 300.0</u>

Maximum \$300.0 million

	Actual FY 2009	Estimated FY 2010	Gov Rec FY 2011	Leg Action FY 2011
Cash Reserve Fund (CRF)				
Balance Brought Forward	\$ 444.3	\$ 465.2	\$ 319.9	\$ 319.9
Gen. Fund Appropriation from Surplus	48.3	0.0	53.7	53.1
Total Funds Available	492.6	465.2	373.6	373.0
Transfer to General Fund		-65.0		
Appropriation to Executive Council		-25.6	-30.0	-10.6
Appropriation Contingencies				-5.0
Property Tax Credit Appropriation		-54.7	-54.7	-54.7
Appropriation to School Aid Formula			-100.0	
Appropriation to Medicaid				-187.8
DOM Operations				-0.3
Appropriation to MR/DD Property Tax Replacement			-22.8	
Total Adjustments	0.0	-145.3	-207.5	-258.4
Excess Transferred to EEF	-27.4	0.0	0.0	0.0
Balance Carried Forward	<u>\$ 465.2</u>	<u>\$ 319.9</u>	<u>\$ 166.1</u>	<u>\$ 114.6</u>
<i>Maximum 7.5%</i>	\$ 465.2	\$ 439.2	\$ 407.9	\$ 407.0

	Actual FY 2009	Estimated FY 2010	Gov Rec FY 2011	Leg Action FY 2011
Economic Emergency Fund (EEF)				
Balance Brought Forward	\$ 148.1	\$ 53.8	\$ 99.1	\$ 99.1
General Fund Repayment (Sec. 8.55)		45.3		
Excess from Cash Reserve	27.4	0.0	0.0	0.0
Total Funds Available	175.5	99.1	99.1	99.1
Excess Transferred to SLTF	-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>	<u>\$ 99.1</u>
<i>Maximum 2.5%</i>	\$ 155.1	\$ 146.4	\$ 136.0	\$ 135.7

Expenditure Limitation Calculation

(Dollars in Millions)

	Governor's Recomm			Legislative Action		
	Fiscal Year 2011			Fiscal Year 2011		
	Amount	%	Expend. Limit	Amount	%	Expend. Limit
Revenue Estimating Conference (Dec. 2009 Est.)	\$ 6,657.2	99%	\$ 6,590.6	\$ 6,657.2	99%	\$ 6,590.6
Refund of Taxes	- 898.0	99%	- 889.0	- 898.0	99%	- 889.0
School Infras. Refunds (Accrual)	- 374.2	99%	- 370.5	- 374.2	99%	- 370.5
Accrued Revenue Changes	18.2	99%	18.0	18.2	99%	18.0
Total	<u>\$ 5,403.2</u>		<u>\$ 5,349.1</u>	<u>\$ 5,403.2</u>		<u>\$ 5,349.1</u>
Revenue Adjustments:						
Internal Revenue Code Update	\$ 0.0	99%	0.0	\$ 0.0	99%	0.0
SF 2380 Tax Credit Report	52.5	95%	49.9	4.5	95%	4.3
Coupling for Disaster Casualty	- 8.8	95%	- 8.4	0.0	100%	0.0
SF 2378 DCI Gaming Receipts	- 8.8	95%	- 8.4	- 8.9	100%	- 8.9
SF 2378 Court Costs and Fine Increases				0.3	95%	0.3
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
SF 2383 Debt Collection				5.6	195%	10.9
Total Adjustments	<u>\$ 34.9</u>		<u>\$ 33.2</u>	<u>\$ 24.1</u>		<u>\$ 28.2</u>
Expenditure Limitation	<u><u>\$ 5,438.1</u></u>		<u><u>\$ 5,382.3</u></u>	<u><u>\$ 5,427.3</u></u>		<u><u>\$ 5,377.3</u></u>