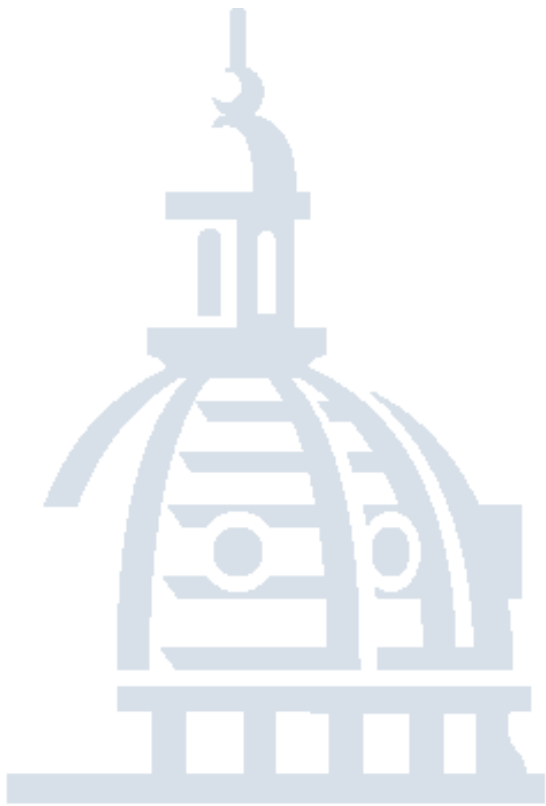


State of Iowa

FY 2019 Year-End Report on General Fund Revenues and Appropriations



**Legislative Services Agency,
Fiscal Services Division**

December 2019

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Introduction

The purpose of this report is to provide a recap of the General Fund budget enacted for FY 2019. The report includes an overall summary from the time the FY 2019 budget was initially enacted in 2018 to the close of the fiscal year on June 30, 2019. Also included is information on Iowa's reserve funds and the Taxpayer Relief Fund, as these funds are an integral part of the General Fund budgeting and decision-making process.

This report also provides information on various aspects of appropriations activity for FY 2019. Additional information on individual General Fund appropriations for FY 2019 is provided in the Appendix.

Summary of FY 2019 General Fund Budget

The FY 2019 General Fund budget was first enacted during the 2018 Legislative Session. The initial budget was based on total available resources of \$7.641 billion (**Figure 1**). This included the March 2018 REC revenue estimate of \$7.734 billion, net revenue adjustments of \$-93.4 million, and an estimated surplus carryforward of \$0.8 million.

The March REC estimate included an increase of \$188.3 million associated with the impact of federal tax law changes on Iowa's federal deductibility statute. The federal tax changes were signed into law in December 2017 and January 2018. The \$93.4 million in revenue reductions were driven largely by the enactment of [SF 2417](#) (2018 Income and Sales Tax Modernization Act)¹ (**Figure 2**). This legislation reduced revenues by an estimated \$100.1 million for FY 2019 and by an estimated \$1.527 billion over the following five years.

A total of \$7.840 billion in FY 2019 appropriations were enacted during the 2018 Legislative Session, resulting in an estimated surplus of \$166.2 million.

In December 2018, the REC increased the FY 2019 revenue estimate by \$88.2 million (1.2%). The estimate remained relatively stable through March 2019 (**Figure 3**). In addition to the estimated revenue increase, the resources available in the FY 2019 budget were enhanced due to FY 2018 year-end revenues exceeding estimates. This resulted in a surplus carryforward of \$71.0 million from FY 2018 to FY 2019, which was previously only estimated to be \$0.8 million.

During the 2019 Legislative Session, \$168.6 million in supplemental appropriations were enacted for FY 2019. This included appropriations of \$150.3 million for Medicaid and \$15.0 million to the Department of Homeland Security and Emergency Management for flood recovery assistance in western Iowa. There was also an adjustment of \$-5.3 million to various standing unlimited appropriations. The estimated surplus at the close of the 2019 Legislative Session was \$166.1 million.

Total net General Fund receipts ended the fiscal year at \$7.859 billion, which was \$125.3 million (1.6%) more than the estimate used at the close of the 2019 Legislative Session. Net appropriations ended the fiscal year \$2.3 million (0.03%) higher than estimated due to standing appropriations adjustments and final reversions. The General Fund budget ended the fiscal year with a surplus of \$289.3 million.

Figure 1 shows the changes that occurred with the FY 2019 General Fund budget due to changes in revenue estimates and appropriations adjustments. The table shows the year-end FY 2018 budget and the FY 2019 budget at three points in time.

¹ 2018 Iowa Acts, ch. [1161](#).

Figure 1
General Fund Budget
(In Millions)

	FY 2018 Actual	FY 2019		Actual
		Enacted 2018 Session	Revised 2019 Session	
Resources				
REC Estimate/Actual Receipts	\$ 7,383.9	\$ 7,733.8	\$ 7,733.6	\$ 7,858.9
Revenue Adjustments ¹	0.0	- 93.4	- 0.2	0.0
Net General Fund Receipts	7,383.9	7,640.4	7,733.4	7,858.9
Surplus Carryforward	0.0	0.8	71.0	71.0
Total Resources	\$ 7,383.9	\$ 7,641.2	\$ 7,804.4	\$ 7,929.9
Appropriations				
Enacted Appropriations	\$ 7,268.6	\$ 7,480.2	\$ 7,480.2	\$ 7,480.2
Adjustments to Standing Appropriations	15.8	0.0	- 5.3	- 2.8
Net Supplemental/Deappropriations	- 23.3	0.0	168.6	168.6
Total Appropriations	\$ 7,261.1	\$ 7,480.2	\$ 7,643.5	\$ 7,646.0
Reversions	- 4.5	- 5.2	- 5.2	- 5.4
Net Appropriations	\$ 7,256.6	\$ 7,475.0	\$ 7,638.3	\$ 7,640.6
Ending Balance – Surplus	\$ 127.3	\$ 166.2	\$ 166.1	\$ 289.3

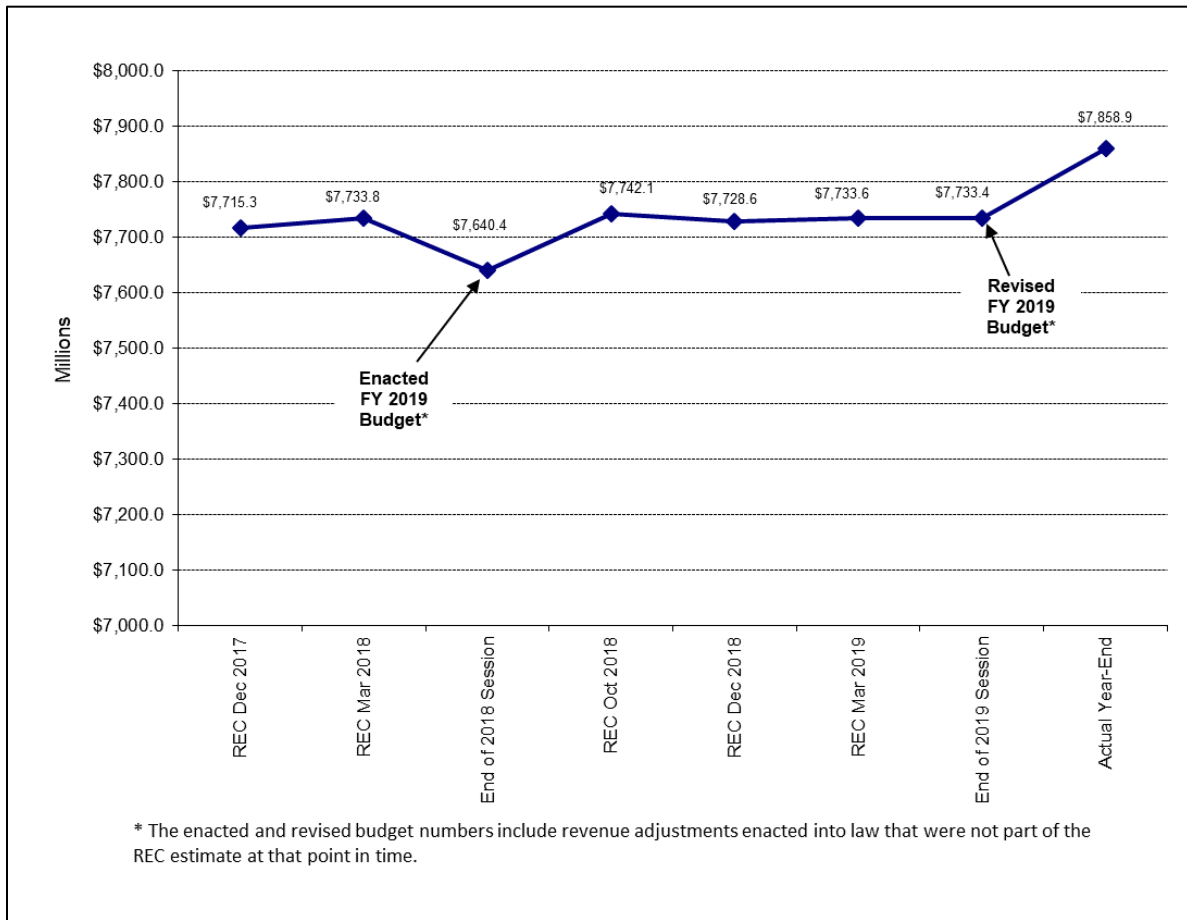
Numbers may not equal totals due to rounding.

¹ The FY 2019 revenue adjustments enacted during the 2018 and 2019 Legislative Sessions are included in the actual receipts number.

Figure 2
Estimated General Fund Revenue Adjustments
Enacted for FY 2019
(In Millions)

Bill No.	Revenue Description	2018 Session	2019 Session
SF 2407	Raceway Sales Tax Rebate Modification	\$ - 0.7	\$ 0.0
SF 2349	Association Health Plans	- 1.8	0.0
HF 2502	Taxpayers Trust Fund Transfer	8.3	0.0
HF 2493	Skilled Worker Job Creation Fund Transfer	2.3	0.0
HF 2492	Justice Bill - Small Claims Filing Fee	- 1.0	0.0
SF 2417	Income & Sales Tax Modification	- 100.1	0.0
HF 2478	Construction Equipment Sales Tax	- 0.4	0.0
SF 220	Corporation Section 179	0.0	- 0.6
HF 779	Tax Code Changes Act	0.0	0.4
	Total	\$ - 93.4	\$ - 0.2

**Figure 3
FY 2019 General Fund Revenue Estimates**



Summary of General Fund Revenues

Net General Fund Receipts

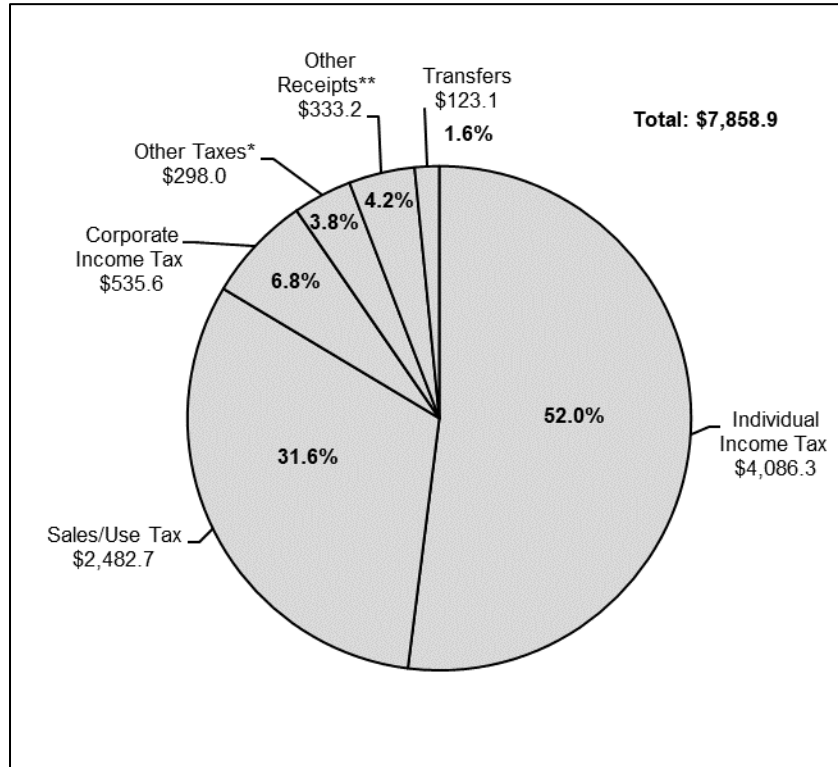
Net General Fund receipts for FY 2019 totaled \$7.736 billion, and the General Fund received \$123.1 million in revenue transfers for total net General Fund receipts of \$7.859 billion. This represents an increase of \$475.0 million (6.4%) compared to FY 2018 (**Figure 4**). This growth was driven by a \$205.3 million (5.3%) increase in individual income tax receipts. Sales/use tax and corporate income tax receipts contributed to a combined \$188.9 million in growth.

Figure 4
Summary of General Fund Net Receipts
(In Millions)

	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2019 vs FY 2018</u>	<u>Percent Change</u>
Net Receipts				
Individual Income Tax	\$ 3,881.0	\$ 4,086.3	\$ 205.3	5.3%
Sales/Use Tax	2,386.2	2,482.7	96.5	4.0%
Corporate Income Tax	443.2	535.6	92.4	20.8%
Other Taxes*	238.5	298.0	59.5	24.9%
Other Receipts**	314.0	333.2	19.2	6.1%
Subtotal – Net Receipts	<u>\$ 7,262.9</u>	<u>\$ 7,735.8</u>	<u>\$ 472.9</u>	<u>6.5%</u>
Transfers	121.0	123.1	2.1	1.7%
Total Net Receipts plus Transfers	<u>\$ 7,383.9</u>	<u>\$ 7,858.9</u>	<u>\$ 475.0</u>	<u>6.4%</u>
<p>* Other Taxes includes: Inheritance, insurance, beer, franchise, and miscellaneous taxes. ** Other Receipts include: Institutional payments, liquor profits, interest, fees, Judicial revenue, and miscellaneous receipts. The numbers may not equal totals due to rounding.</p>				

Of the total \$7.859 billion, 83.6% was collected from individual income taxes and sales/use tax (net of refunds) (Figure 5). Corporate income tax receipts made up 6.8%, and the remaining 9.6% was comprised of numerous other sources. While these revenue sources fluctuate on an annual basis, these percentages have remained relatively consistent from year to year.

Figure 5
FY 2019 General Fund Net Receipts
 (Dollars in Millions)



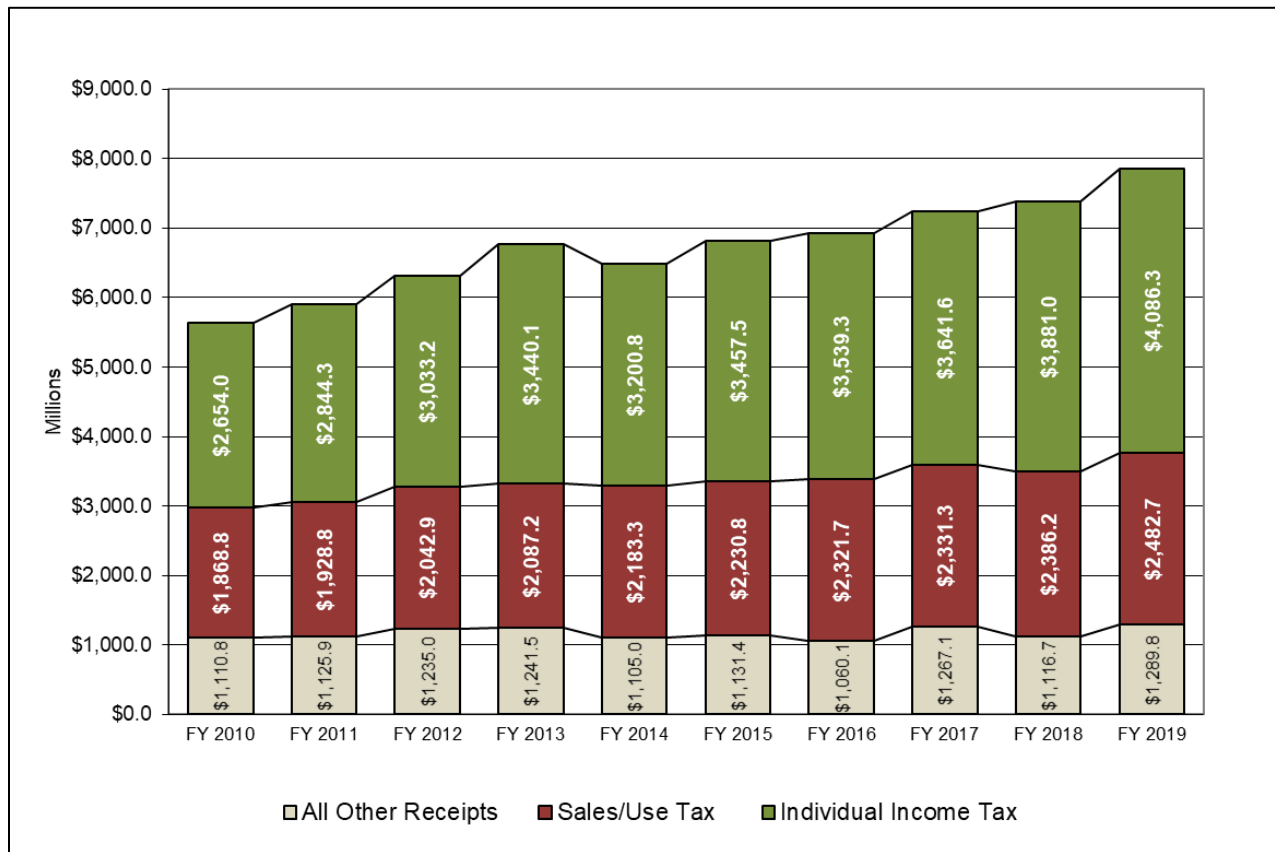
* Other Taxes include: Inheritance, beer, insurance, franchise, and miscellaneous taxes.

**Other Receipts include: Institutional payments, liquor profits, interest, fees, Judicial revenue, and miscellaneous receipts.

Revenue Trends

From FY 2010 to FY 2019, net General Fund receipts increased by \$2.225 billion, equating to an average annual increase of 3.8% (**Figure 6**). During this period, individual income tax grew by \$1.432 billion (4.9% annually) and sales/use tax increased \$613.9 million (3.2% annually). All other General Fund revenues combined experienced a net increase of \$179.0 million from FY 2010 to FY 2019. It should be noted that FY 2010 was the fiscal year in which General Fund revenues were most significantly impacted by the 2008 economic recession.

Figure 6
General Fund Receipts Net of Refunds
(In Millions)



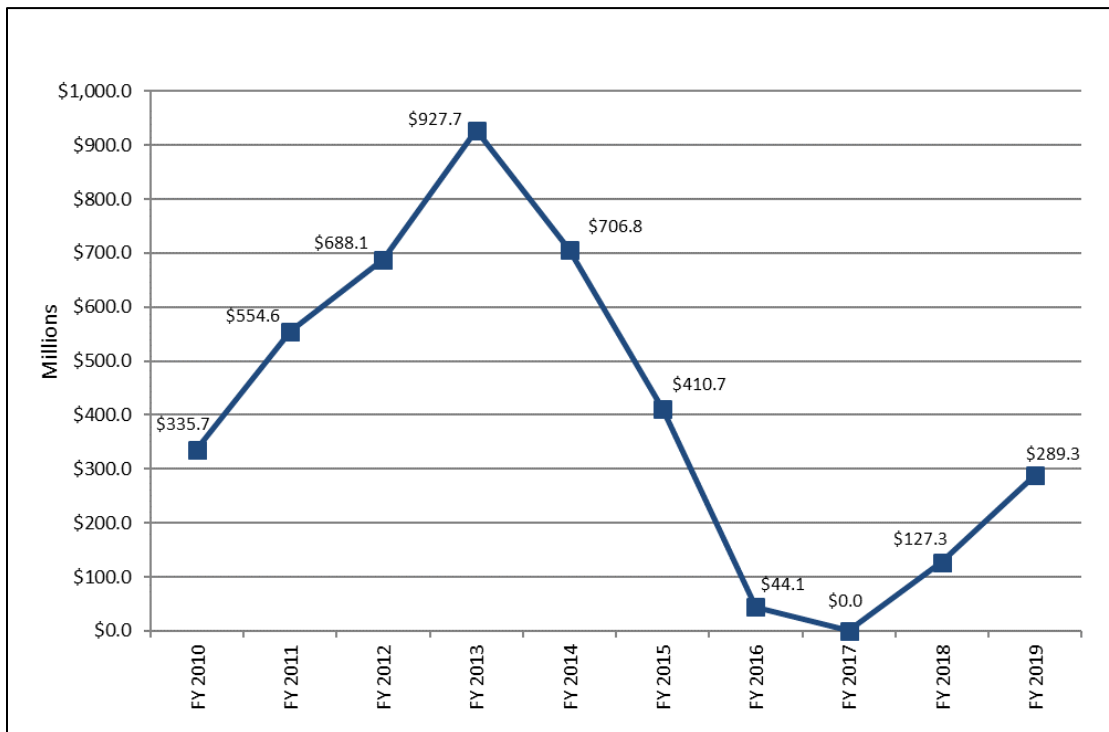
General Fund Surplus

Figure 7 shows how the General Fund surplus has fluctuated since FY 2010. The surplus grew significantly from FY 2010 to FY 2013. In FY 2013, the General Fund surplus reached its highest level of \$927.7 million as revenue growth exceeded the growth in appropriations during this four-year period.

From FY 2013 to FY 2017, the annual surplus declined due to the growth in appropriations exceeding revenue growth. Net appropriations (after reversions) increased \$845.1 million (13.2%), while the growth in net General Fund revenue (including transfers) was \$471.3 million (7.0%). Revenue growth also slowed due to legislation enacted during this five-year period that reduced taxes, increased tax credits, and transferred certain tax revenues from the General Fund to other funding sources.

For FY 2019, total General Fund resources (including transfers and carryforward funds) increased 7.4% (\$546.0 million) compared to FY 2018, while net appropriations increased at a slower rate of 5.3% (\$384.0 million). As a result, the General Fund ended the fiscal year with a surplus of \$289.3 million.

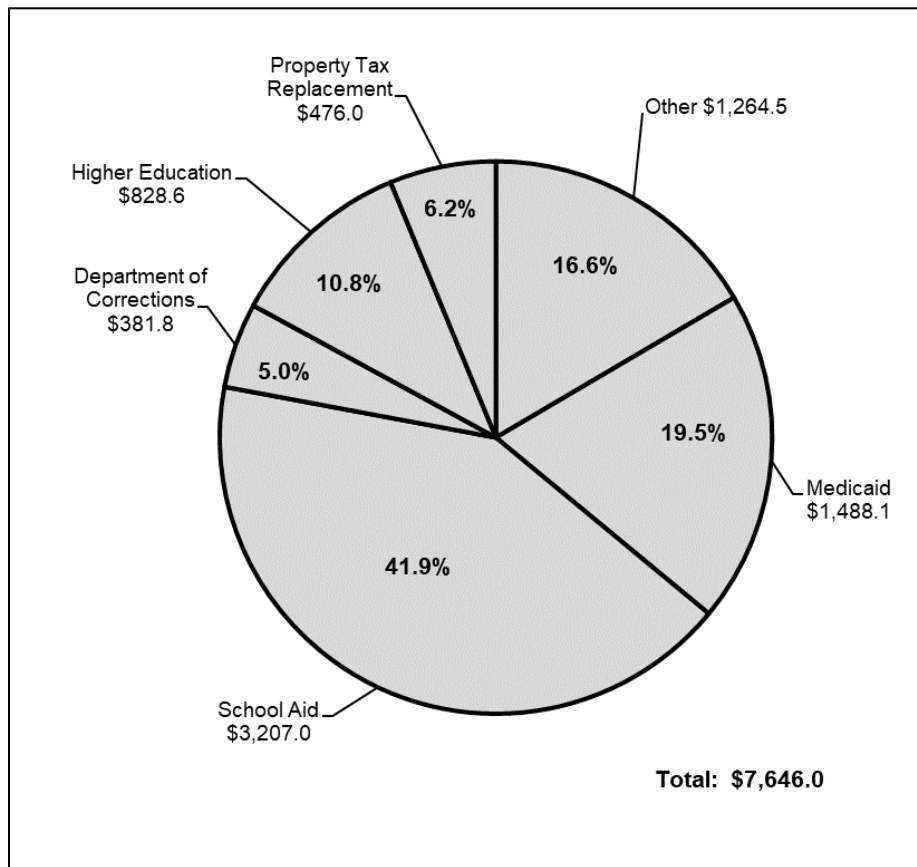
Figure 7
General Fund Surplus
(In Millions)



Appropriations

Figure 8 shows the FY 2019 appropriations divided into six categories. Of the six categories listed, School Aid and Medicaid comprised 61.4% of the total appropriations enacted for FY 2019. Appropriations for Higher Education (Regents institutions, community colleges, and the College Student Aid Commission) made up 10.8% of the total spending, and appropriations for the Department of Corrections and for Property Tax Replacement comprised 5.0% and 6.2%, respectively. The remaining 16.6% of the General Fund appropriations provided funding for all other departments and programs.

Figure 8
FY 2019 General Fund Appropriations
(In Millions)



Total appropriations for FY 2019 were \$384.9 million more when compared to FY 2018 (**Figure 9**). Of the total funds appropriated, Medicaid and School Aid received increases totaling \$232.1 million (5.2%). Appropriations for Higher Education and Corrections increased \$11.0 million and \$7.5 million, respectively. Appropriations included in the Other category increased \$134.4 million (11.9%); however, there were three appropriations that accounted for \$139.3 million of the increase. These included:

- An appropriation of \$113.1 million to the Cash Reserve Fund in FY 2019, which was an increase of \$93.1 million compared to a \$20.0 million appropriation to the Cash Reserve Fund in FY 2018. These two appropriations were enacted to reimburse the Cash Reserve Fund for a transfer of \$131.1 million to the General Fund in FY 2017.
- A one-time supplemental appropriation to the Department of Homeland Security and Emergency Management of \$15.0 million in FY 2019 to provide flood recovery assistance to local governments and individuals.
- A new appropriation for FY 2019 of \$11.2 million for the Transportation Equity Fund that is used to provide increased funding for school districts' transportation costs.

Figure 9
Summary of General Fund Appropriations
(In Millions)

Appropriations Categories	FY 2018	FY 2019	FY 2019 vs FY 2018	Percent Change
School Aid	\$ 3,180.0	\$ 3,207.0	\$ 27.0	0.8%
Medicaid	1,283.0	1,488.1	205.1	16.0%
Higher Education	817.6	828.6	11.0	1.3%
Property Tax Replacement	476.1	476.0	-0.1	0.0%
Department of Corrections	374.3	381.8	7.5	2.0%
Other	1,130.1	1,264.5	134.4	11.9%
Total	\$ 7,261.1	\$ 7,646.0	\$ 384.9	5.3%

Appropriations Trends

Over the 10-year period from FY 2010 to FY 2019, General Fund appropriations increased from \$5.305 billion to \$7.646 billion, an increase of \$2.341 billion. This represents an average annual increase of 4.1% over the 10 years (**Figure 10**).

The area of the General Fund budget that is experiencing the fastest rate of growth is Medicaid, which currently comprises 19.5% of the total General Fund budget. From FY 2010 to FY 2019, the General Fund Medicaid appropriation increased by \$750.9 million, representing an average annual increase of 8.1% over the 10-year period.

School Aid comprises the largest portion of the General Fund budget at 41.9%, and therefore has accounted for the largest dollar increase over the last 10 years. School Aid increased by a total of \$1.064 billion during this period, representing an average annual increase of 4.6%.

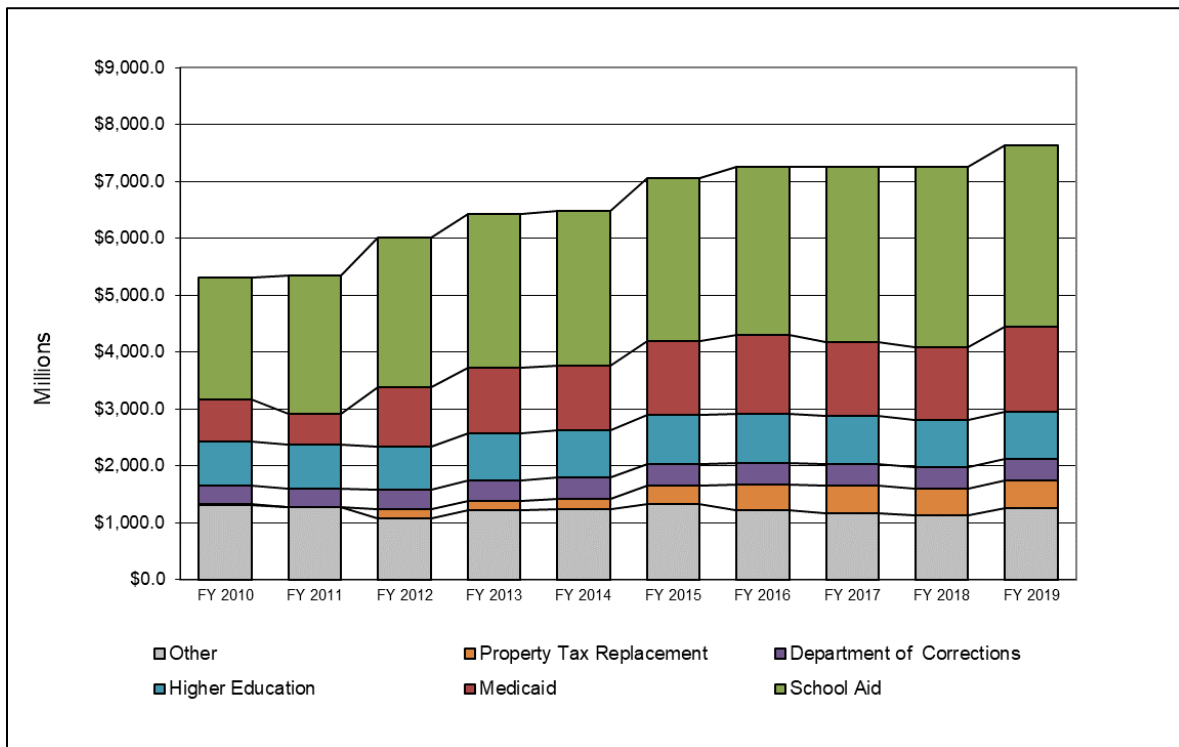
As previously noted, the General Fund budget was significantly impacted by the 2008 economic recession. In October 2009, and in response to decreasing General Fund revenue estimates, the Governor ordered a 10.0% across-the-board appropriation reduction to FY 2010 appropriations. Later in the fiscal year, Iowa received federal stimulus funds which were primarily used to offset the General Fund appropriation reductions to Medicaid and State School Aid. The federal stimulus funds were not deposited into the General Fund and therefore are not reflected in the FY 2010 numbers in this report. The changes to Medicaid and School Aid when the FY 2010 appropriations are adjusted to account for federal stimulus funds are shown below.

Appropriations	FY 2010	FY 2019	FY 2019 vs FY 2010	Average Annual Percent Change
School Aid	\$ 2,345.5	\$ 3,207.0	\$ 861.5	3.5%
Medicaid	986.7	1,488.1	501.4	4.7%

Three other areas that comprise a substantial part of the General Fund budget include Higher Education, the Department of Corrections, and Property Tax Replacement appropriations. Together, these three budget areas account for approximately 22.0% of annual General Fund appropriations. Of these three budget areas, the appropriations for Property Tax Replacement have experienced the most significant growth, largely due to the enactment of property tax reform legislation in 2013.² The legislation phased in reductions to Iowa’s commercial and industrial property taxes over a four-year period (FY 2015 to FY 2018) and created two standing appropriations designed to reimburse local governments for the reduced property tax revenue. The combined amount appropriated in FY 2017 for Commercial and Industrial Property Tax Replacement and the Business Property Tax Credit totaled \$277.1 million. Beginning in FY 2018, the Commercial and Industrial Property Tax Replacement standing appropriation cannot exceed the amount appropriated in FY 2017.

Changes in the General Fund appropriations for Higher Education and the Department of Corrections from FY 2010 to FY 2019 were relatively modest in comparison to increases in other budget areas. During this 10-year period, funding for the Department of Corrections increased by \$53.1 million for an average annual increase of 1.7%, while appropriations for Higher Education decreased \$52.0 million for an average annual decrease of 0.7%.

Figure 10
General Fund Appropriations
(In Millions)



² 2013 Iowa Acts, ch. 123.

Reserve Funds

At the close of FY 2019, the combined balances in the Cash Reserve Fund and the Economic Emergency Fund totaled \$757.1 million, which was \$5.0 million below the statutory goal of \$762.1 million (**Figure 11**). This is also an increase of \$136.8 million (22.1%) compared to the combined balances in FY 2018.

In FY 2017, the balance in the Cash Reserve Fund was reduced due to the transfer of \$131.1 million³ to the General Fund that was used to resolve a projected FY 2017 General Fund budget shortfall during the 2017 Legislative Session. The FY 2017 transfer caused the FY 2018 balance in the Cash Reserve Fund to be below the statutory maximum. However, General Fund appropriations of \$20.0 million in FY 2018 and \$113.1 million in FY 2019 were made to the Cash Reserve Fund as reimbursement for the FY 2017 transfer.⁴

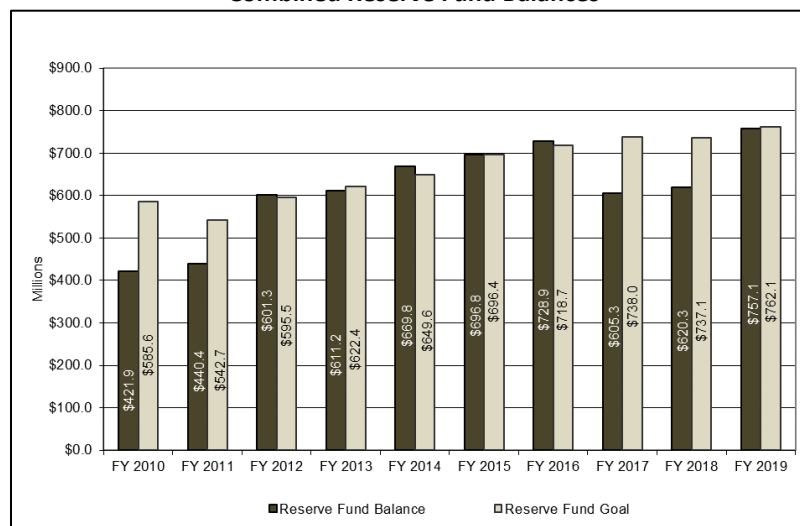
The balances in the reserve funds have fluctuated over the last 10 years. During the budget years that were negatively affected by economic recessions, the reserve funds have been used to offset General Fund appropriations reductions. This is illustrated in **Figure 12**, which compares the combined reserve fund balances to their statutory goals for the last 10 years.

Figure 11
Reserve Funds
(In Millions)

<u>Reserve Fund Balances</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 442.4	\$ 571.6	\$ 129.2	29.2%
Economic Emergency Fund	177.9	185.5	7.6	4.3%
Total	\$ 620.3	\$ 757.1	\$ 136.8	22.1%

<u>Reserve Fund Statutory Maximums</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 552.8	\$ 571.6	\$ 18.8	3.4%
Economic Emergency Fund	184.3	190.5	6.2	3.4%
Total	\$ 737.1	\$ 762.1	\$ 25.0	3.4%

Figure 12
Combined Reserve Fund Balances



³ 2017 Iowa Acts ch. 170.

⁴ *ibid.*

Taxpayer Relief Fund

The Taxpayers Trust Fund, predecessor to the Taxpayer Relief Fund, was created in 2011.⁵ Initially, any moneys in the Trust Fund could only be used pursuant to an appropriation by the General Assembly. The Taxpayers Trust Fund Tax Credit Fund was created in 2013,⁶ which provided a mechanism for qualified taxpayers to receive a tax credit from the moneys that would accumulate in the Taxpayers Trust Fund. The Taxpayers Trust Fund Tax Credit Fund was used to reimburse the General Fund for payment of the income tax credits to the qualified taxpayers.

Legislation was enacted in 2018 that made various changes to the Taxpayers Trust Fund and related statutes.⁷ The legislation changed the name of the Fund to the Taxpayer Relief Fund, repealed the Taxpayers Trust Fund Tax Credit, and will remove a \$60.0 million transfer cap, effective for FY 2021, on funds that can be annually transferred from the excess General Fund surplus to the Taxpayer Relief Fund. The 2018 legislation also specified that moneys in the Taxpayer Relief Fund can only be spent pursuant to an appropriation by the General Assembly for purposes of tax relief, including but not limited to increases in the retirement income exclusion from Iowa individual income tax⁸ or reductions in income tax rates.

The amount that the Taxpayer Relief Fund can receive in a given fiscal year is limited to the difference between the actual net General Fund revenue for the preceding fiscal year and the adjusted revenue estimate used in establishing the budget for that fiscal year. Current statute limits the transfer amount to not more than \$60.0 million. As mentioned above, the \$60.0 million transfer cap will be removed in FY 2021. The funds are transferred from the excess General Fund surplus dollars only after the 10.0% statutory balance requirement for both reserve funds have been met.

The beginning balance in the Taxpayer Relief Fund in FY 2019 totaled \$8.4 million, and was transferred to the General Fund during the 2018 Legislative Session.⁹ In FY 2019, the Fund also received an allocation of \$13.4 million from the FY 2018 General Fund surplus after the reserve fund balance requirements were met.

Figure 13
Taxpayer Relief Fund
(In Millions)

	Actual FY 2017	Actual FY 2018	Actual FY 2019
Funds Available			
Balance Brought Forward	\$ 8.2	\$ 8.3	\$ 8.4
General Fund Surplus Transfer	0.0	0.0	13.4
Interest	0.1	0.1	0.1
Total Funds Available	<u>\$ 8.3</u>	<u>\$ 8.4</u>	<u>\$ 21.9</u>
Expenditures			
Transfer to General Fund	0.0	0.0	-8.4
Balance Carried Forward	<u>\$ 8.3</u>	<u>\$ 8.4</u>	<u>\$ 13.5</u>

⁵ 2011 Iowa Acts, ch. [123](#).

⁶ 2013 Iowa Acts, ch. [123](#).

⁷ 2018 Iowa Acts, ch. [1161](#).

⁸ Iowa Code [§422.7\(31\)](#).

⁹ 2018 Iowa Acts, ch. [1172](#).

Summary of FY 2019 Appropriations Activity

Appropriations are used by the General Assembly and the Governor for the purpose of developing a budget for State government. Appropriations place limits on spending by State agencies during a fiscal year, which helps policymakers manage and maintain a balanced budget.

Appropriations can be adjusted by several factors throughout the fiscal year; however, this requires either statutory authority or legislative action with the Governor's approval. The adjustments can include supplemental appropriations, deappropriations, adjustments to standing appropriations authorized in statute, and across-the-board reductions that may be initiated by the Governor.

In addition, other factors can affect the spending authority of State government during the fiscal year. These factors include balances from appropriated funds brought forward from the previous fiscal year, transfers between appropriations, reversions, and unspent funds that are allowed to carry forward into the next fiscal year. The carryforward of funds can be authorized through the Iowa Code, which does not require annual reauthorization, or can be enacted in session law, which typically applies to a single fiscal year.

The General Fund appropriations enacted during the 2018 Legislative Session totaled \$7.480 billion for FY 2019. By the end of FY 2019, the standing appropriations were adjusted down by \$2.8 million to account for year-end expenditures being below the amount budgeted. There were also \$168.6 million in supplemental appropriations enacted into law during the 2019 Legislative Session. These changes resulted in net appropriations of \$7.646 billion.

In addition to the appropriations adjustments, \$57.4 million of FY 2018 appropriated funds were carried forward for expenditure in FY 2019, while \$129.8 million in appropriated funds were unspent in FY 2019 and allowed to carry forward to FY 2020. By the end of FY 2019, departments reverted \$5.4 million in appropriated funds back to the General Fund. The net expenditure of appropriated funds totaled \$7.568 billion for the fiscal year (**Figure 14**).

Figure 14
Summary of FY 2019 General Fund Appropriations

General Fund Appropriations	FY 2019
Enacted Appropriations 2017 Session	\$ 7,480,222,300
Adjustments to Standings	-2,842,748
Supplemental/Deappropriations	168,642,961
Total Net Appropriations	\$ 7,646,022,513
Other Activity	
Balance Forward from the Previous Year	\$ 57,434,799
Appropriations Transfers In	1,328,079
Appropriations Transfers Out	-1,328,079
Balance Carryforward to the Next Year	-129,786,519
Reversions Total	-5,359,261
Total Other Activity	\$ -77,710,980
Total Net Appropriated Funds Expended	\$ 7,568,311,533

The numbers may not equal totals due to rounding to the nearest dollar.

Adjustments to Standing Appropriations

There are two types of standing appropriations as defined in the Iowa Code: limited and unlimited. A standing limited appropriation has a specific dollar amount that is established in the Iowa Code. For example, Iowa Code section [426.1](#) specifically appropriates \$39.1 million from the General Fund for the Agricultural Land Tax Credit Fund. The Agricultural Land Tax Credit Fund is guaranteed this appropriation unless the General Assembly, with the signature of the Governor, enacts legislation that changes the amount in the Iowa Code.

A standing unlimited appropriation does not have a dollar amount specified in the Iowa Code. The exact amount expended through these appropriations is not known until the close of the fiscal year. As the General Assembly and Governor develop the budget, an estimated amount is included for these standing unlimited appropriations. At the close of the fiscal year, these estimated appropriations are adjusted to reflect actual expenditures. For example, Iowa Code section [25.2](#) authorizes the State Appeal Board to pay claims against the State under certain circumstances, and related administrative costs. There is no specified dollar limit to the amount the Board can approve. When the FY 2019 budget was first enacted, \$3.0 million was budgeted for State Appeal Board costs. By the close of the fiscal year, the Board had approved claims and other expenses totaling \$8.8 million, necessitating an adjustment of \$5.8 million. **Figure 15** lists the standing appropriations that received adjustments during FY 2019.

Figure 15
FY 2019 Adjustments to Standing Appropriations

Department	Appropriation Name	Budgeted Appropriation	Adjustments	Final Net Appropriation
Administrative Services	Federal Cash Management	\$ 54,182	\$ 86,972	\$ 141,154
Administrative Services	Unemployment Compensation	421,655	-112,039	309,616
Administrative Services	Volunteer Emergency Services Provider Death Benefit	0	200,000	200,000
Auditor of State	Auditor of State Billings	0	113,985	113,985
Corrections	State Cases Court Costs	10,000	-10,000	0
Corrections	Real Estate - Capitals from Sales	0	7,617	7,617
College Student Aid	Tuition Grant - For-Profit	376,220	-3,357	372,863
College Student Aid	Tuition Grant Program-Standing	46,630,951	-44,793	46,586,158
Economic Development	Tourism Marketing	900,000	-21,989	878,011
Education	State Foundation School Aid	3,214,477,000	-7,466,833	3,207,010,167
Education	Child Development	10,524,389	-128,028	10,396,361
Executive Council	Court Costs	56,455	1,191,459	1,247,914
Executive Council	Drainage Assessment	19,367	148,674	168,041
Executive Council	Public Improvements	9,575	-9,575	0
Human Services	Child Abuse Prevention	232,570	-232,570	0
Legislative Branch	Legislative Branch	35,582,682	-26,536	35,556,146
Management	Appeal Board Claims	3,000,000	5,822,469	8,822,469
Public Defense	Compensation and Expense	342,556	-307,197	35,359
Public Health	Iowa Registry for Congenital & Inherited Disorders	223,521	-17,686	205,835
Revenue	Homestead Tax Credit	135,071,538	3,498,538	138,570,076
Revenue	Ag Land Tax Credit	39,100,000	-36,815	39,063,185
Revenue	Elderly and Disabled Tax Credit	24,690,028	-5,148,893	19,541,135
Revenue	Commercial and Industrial Property Tax Replacement	152,114,544	-151,727	151,962,817
Revenue	Military Service Tax Refunds	1,961,234	-138,807	1,822,427
Revenue	Printing Cigarette Stamps	124,652	-55,616	69,036
Total		<u>\$ 3,665,923,119</u>	<u>\$ -2,842,746</u>	<u>\$ 3,663,080,373</u>

Numbers may not equal totals due to rounding.

Supplemental Appropriations and Deappropriations

A total of \$168.6 million in supplemental appropriations were enacted during the 2019 Legislative Session for the FY 2019 budget (**Figure 16**). The appropriations were included in five separate budget bills.

- [HF 766](#) (Health and Human Services Appropriations Act): Appropriated \$150.3 million to the Medicaid program to cover programs costs not included in the original appropriation. The significant cost factor associated with the increase was an estimated \$105.9 million for capitation payments to the Managed Care Organizations (MCOs).
- [SF 638](#) (Standing Appropriations Act): Appropriated \$15.0 million to the Flood Recovery Fund for assistance to counties that have been designated under a Presidential Disaster Declaration. The funds will be used to provide financing of flood mitigation projects of local governments. The Department of Homeland Security and Emergency Management administers the Flood Recovery Fund.
- [SF 615](#) (Justice System Appropriations Act): Appropriated \$2.5 million to fund a shortfall in the Indigent Defense Fund in FY 2019. The Act also appropriated \$286,000 to assist the Iowa Law Enforcement Academy (ILEA) in covering relocation costs of the Academy staff formerly operating out of the flood-damaged administrative building, and to accommodate the National Guard as it allows the ILEA to utilize its buildings for training and teaching purposes.
- [HF 759](#) (Administration and Regulation Appropriations Act): Appropriated \$457,000 to cover a budget shortfall resulting from increased utility costs (electricity, water, and natural gas) on the Capitol Complex and at the Ankeny Lab Facilities.
- [HF 758](#) (Education Appropriations Act): Appropriated \$100,000 to Iowa Public Television to restore overnight broadcasts.

Figure 16
FY 2019 Supplemental Appropriations

<u>Department</u>	<u>Appropriation Name</u>	<u>Appropriation</u>	<u>Act</u>
Human Services	Medicaid	\$ 150,300,000	HF 766
Homeland Security and Emergency Mgmt	Flood Recovery	15,000,000	SF 638
Inspections & Appeals	Indigent Defense Appropriation	2,500,000	SF 615
Administrative Services	Utilities	456,979	HF 759
Law Enforcement Academy	Academy Relocation Expenses	285,982	SF 615
Education	Iowa Public Television	100,000	HF 758
Total		<u>\$ 168,642,961</u>	

Allocation of General Legislative Increases

During the 2018 Legislative Session, there were two appropriations bills enacted that required or allowed the Board of Regents and the Department of Corrections to allocate appropriations increases across their certain line-item appropriations (**Figure 17**).

- [Senate File 2415](#) (Education Appropriations Act)¹⁰ appropriated \$8.3 million to the Board of Regents for allocation to the three State universities.
- [House File 2492](#) (Justice System Appropriations Act)¹¹ provided an increase of \$4.2 million to the Department of Corrections Administration appropriation and granted authorization to the Department to allocate funds as needed from the appropriation for Corrections Administration to other correctional institutions. Of the \$4.2 million increase, the Department allocated \$3.9 million across 17 institutions.

Figure 17
Session Law Increases (2019 Legislative Session)

	FY 2019 Adjustment
SF 2415 (Education Appropriations Act)	
Board of Regents	
BOR - FY 19 Regents Increase	\$ 8,300,000
<u>Allocation</u>	
SUI - General University	\$ 3,150,000
ISU - General University	3,150,000
UNI - General University	<u>2,000,000</u>
Total	<u>\$ 8,300,000</u>
HF 2492 (Justice System Appropriations Act)	
Department of Corrections	
Corrections Administration	\$ 3,943,579
<u>Allocation</u>	
CBC District I	\$ 157,500
CBC District II	114,000
CBC District III	80,000
CBC District IV	61,000
CBC District V	288,120
CBC District VI	126,000
CBC District VII	72,000
CBC District VIII	80,000
Ft. Madison Institution	133,959
Anamosa Institution	250,000
Oakdale Institution	994,000
Newton Institution	200,000
Mt. Pleasant Inst.	150,000
Rockwell City Institution	63,000
Clarinda Institution	67,000
Mitchellville Institution	700,000
Ft. Dodge Institution	<u>407,000</u>
Total	<u>\$ 3,943,579</u>

¹⁰ 2018 Iowa Acts, ch. [1163](#).

¹¹ 2018 Iowa Acts, ch. [1168](#).

Balances Brought Forward

State agencies carried forward a total of \$57.4 million from FY 2018 appropriations to FY 2019 and \$129.8 million from FY 2019 appropriations to FY 2020. There are several circumstances that result in appropriated funds being carried forward to the next fiscal year.

- State agencies can use up to 50.0% of unspent appropriated funds for employee training, technology enhancement, or purchases of goods and services from Iowa Prison Industries.
- Some agencies are provided authorization through legislation to carry forward unspent appropriated funds for program expenses in the next fiscal year.
- Some appropriations become obligated during the fiscal year in which they are made. However, a portion of the payments against those obligations may not be paid until the following fiscal year. The funds approved by the Executive Council under the Performance of Duty account fall into this category. The majority of these funds have been approved for disaster relief by the Council.

The carryforward balances are summarized by department in **Figures 18 and 19**, with additional detail provided in the **Appendix**.

Figure 18
Appropriations Balances Carried Forward
from FY 2018 to FY 2019

	Balance Carryforward
Human Services, Department of	\$ 39,671,216
Veterans Affairs, Department of	6,493,068
Iowa Workforce Development	2,853,598
Education, Department of	2,059,306
Economic Development Authority	1,564,293
Corrections, Department of	1,346,576
Natural Resources, Department of	1,301,369
Revenue, Department of	862,156
Inspections & Appeals, Department of	485,895
Agriculture and Land Stewardship	218,300
All Other Agencies	579,023
Total	\$ 57,434,799

Numbers may not equal totals due to rounding.

Figure 19
Appropriations Balances Carried Forward
from FY 2019 to FY 2020

	Balance Carryforward
Human Services, Department of	\$ 101,290,656
Veterans Affairs, Department of	11,940,753
Corrections, Department of	3,364,254
Iowa Workforce Development	2,318,773
Education, Department of	2,159,276
Economic Development Authority	2,010,099
Natural Resources, Department of	1,507,189
Revenue, Department of	1,185,638
Inspections & Appeals, Department of	1,094,696
Agriculture and Land Stewardship	982,430
All Other Agencies	1,932,755
Total	<u>\$ 129,786,519</u>
Numbers may not equal totals due to rounding.	

Appropriation Transfers

Iowa Code section [8.39](#) authorizes a State agency, with the approval of the Governor and the Director of the Department of Management, to transfer a portion of unexpended appropriated funds to another appropriation. The primary purpose of the transfer authority is to assist Executive Branch agencies in meeting financial obligations when unforeseen circumstances occur, not known at the time the budget was enacted, that could disrupt day-to-day operations. Iowa Code section 8.39 also requires that the General Assembly be notified at least two weeks prior to the funds being transferred. During FY 2019, the transfer authority under Iowa Code section 8.39 was used to transfer \$93,000 between appropriations.

Other sections of the Iowa Code provide transfer authority to specific departments. Iowa Code sections [904.116](#) and [905.8](#) allow the Department of Corrections to reallocate funds between line-item appropriations assuming certain reporting requirements are fulfilled. This authority has also been reiterated through annual session law. In addition, Iowa Code section [218.6](#) allows the Director of the Department of Human Services to transfer appropriations between the same types of institutions. This authority does not contain any notification requirements.

Figure 20 summarizes the appropriation transfers made during FY 2019 and identifies those transfers made under Iowa Code section 8.39, as well as all other transfers.

Figure 20
FY 2019 Appropriation Transfers

		Appropriation Transfer In	Appropriation Transfer Out	Net Change
Section 8.39 Transfers				
College Student Aid	Teach Iowa Scholars	\$ 52,914	\$ 0	\$ 52,914
	Teacher Shortage Loan Forgiveness Program	0	-52,914	-52,914
Governor's Office	Governor/Lt. Governor's Office	0	-40,165	-40,165
	Terrace Hill Quarters	40,165	0	40,165
Subtotal Section 8.39 Transfers		\$ 93,079	\$ -93,079	\$ 0
Other Transfers				
Corrections	Ft. Madison Institution	\$ 1,235,000	\$ 0	\$ 1,235,000
	County Confinement	0	-640,000	-640,000
	Federal Prisoners/ Contractual	0	-320,000	-320,000
	Mt. Pleasant Inst.	0	-275,000	-275,000
Subtotal Other Transfers		\$ 1,235,000	\$ -1,235,000	\$ 0
Total All Transfers		\$ 1,328,079	\$ -1,328,079	\$ 0

Reversions

Unless an agency is allowed to carry forward unspent funds from an appropriation, the unspent funds will revert to the fund from which they were appropriated. State agencies had a total of \$5.4 million revert from FY 2019 General Fund appropriations, with the majority of these reversions (40.5%) from appropriations to the Department of Inspection and Appeals. **Figure 21** summarizes the reversions by State agency. A detailed listing of all reversions by subcommittee is provided in the **Appendix**.

Figure 21
FY 2018 General Fund Reversions

	Reversion Amount	Percent of Total
Inspections & Appeals, Department of	2,171,707	40.5%
Revenue, Department of	982,430	18.3%
Human Services, Department of	614,740	11.5%
Agriculture and Land Stewardship	530,961	9.9%
Public Safety, Department of	216,170	4.0%
Public Employment Relations Board	172,218	3.2%
Law Enforcement Academy	153,434	2.9%
Public Health, Department of	149,740	2.8%
Corrections, Department of	137,266	2.6%
Parole, Board of	52,948	1.0%
Judicial Branch	48,677	0.9%
All Other Departments	128,970	2.4%
Total	<u>\$ 5,359,261</u>	<u>100.0%</u>

Numbers may not equal totals due to rounding.

STAFF CONTACTS:

David Reynolds (515.281.6934) dave.reynolds@legis.iowa.gov

Holly Lyons (515.281.7845) holly.lyons@legis.iowa.gov

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STATE OF IOWA
FY 2019
YEAR-END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS

Appendix

FISCAL SERVICES DIVISION

DECEMBER 2019



LEGISLATIVE
SERVICES AGENCY

Serving the Iowa Legislature

FY 2019 General Fund Appropriation Activity by Department

Special Department Name	Appropriation	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Administrative Services, Department of	7,378,664	174,933	0	456,979	8,010,576	4,394	0	0	-24,289	-2,937	7,987,743
Auditor of State	986,193	113,985	0	0	1,100,178	0	0	0	0	-100	1,100,078
Iowa Ethics & Campaign Disclosure Board	597,501	0	0	0	597,501	13,829	0	0	-22,795	-22,795	565,741
Commerce, Department of	1,389,819	0	0	0	1,389,819	2,415	0	0	0	0	1,392,234
Executive Council	85,397	1,330,558	0	0	1,415,955	0	0	0	0	0	1,415,955
Governor/Lt. Governor's Office	2,196,024	0	0	0	2,196,024	29,125	40,165	-40,165	-17,797	-17,797	2,189,554
Governor's Office of Drug Control Policy	226,247	0	0	0	226,247	0	0	0	0	0	226,247
Human Rights, Department of	2,376,379	0	0	0	2,376,379	69,804	0	0	-35,596	-35,596	2,374,991
Inspections & Appeals, Department of	73,177,963	0	0	2,500,000	75,677,963	485,895	0	0	-1,507,189	-2,171,707	72,484,963
Management, Department of	129,927,389	5,822,469	0	0	135,749,858	0	0	0	0	0	135,749,858
Public Information Board	339,343	0	0	0	339,343	18,172	0	0	-8,204	-12,167	337,144
Revenue, Department of	493,554,003	-2,033,320	0	0	491,520,683	862,156	0	0	-982,430	-982,430	490,417,979
Secretary of State	3,515,285	0	0	0	3,515,285	381	0	0	-707	-817	3,514,142
Treasurer of State	1,017,442	0	0	0	1,017,442	3,099	0	0	-10,528	-13,627	996,385
Agriculture and Land Stewardship	21,692,535	0	0	0	21,692,535	218,300	0	0	-741,791	-530,961	20,638,082
Natural Resources, Department of	13,564,987	0	0	0	13,564,987	1,301,369	0	0	-1,185,638	0	13,680,718
Cultural Affairs, Department of	5,912,756	0	0	0	5,912,756	40,000	0	0	-100,000	0	5,852,756
Economic Development Authority	16,081,580	-21,989	0	0	16,059,591	1,564,293	0	0	-2,318,773	0	15,305,110
Iowa Finance Authority	658,000	0	0	0	658,000	0	0	0	0	-5,663	652,337
Iowa Workforce Development	16,071,557	0	0	0	16,071,557	2,853,598	0	0	-3,364,254	0	15,560,901
Public Employment Relations Board	1,492,452	0	0	0	1,492,452	43,341	0	0	-149,677	-172,218	1,213,899
Blind, Iowa Commission for the	2,167,622	0	0	0	2,167,622	9,598	0	0	-6,513	-6,513	2,164,193
College Student Aid Commission	58,958,792	-48,150	0	0	58,910,642	13,641	52,914	-52,914	-543,647	0	58,380,636
Education, Department of	3,511,338,601	-7,594,861	0	100,000	3,503,843,740	2,059,306	0	0	-2,159,276	-91	3,503,743,679
Regents, Board of	566,980,313	0	0	0	566,980,313	3,525	0	0	0	0	566,983,838
Aging, Iowa Department of	12,192,745	0	0	0	12,192,745	0	0	0	0	0	12,192,745
Public Health, Department of	54,871,995	-17,686	0	0	54,854,309	0	0	0	0	-149,740	54,704,569
Human Services, Department of	1,743,401,159	-232,570	0	150,300,000	1,893,468,589	39,671,216	0	0	-101,290,656	-614,740	1,831,234,409
Veterans Affairs, Department of	11,303,476	0	0	0	11,303,476	6,493,068	0	0	-11,940,753	-7	5,855,785
Attorney General	13,233,014	0	0	0	13,233,014	182,863	0	0	-1,094,696	-4,206	12,316,975
Civil Rights Commission	1,198,266	0	0	0	1,198,266	0	0	0	0	-75	1,198,191
Corrections, Department of	381,778,738	-2,384	0	0	381,776,355	1,346,576	1,235,000	-1,235,000	-2,010,099	-137,266	380,975,565
Law Enforcement Academy	971,341	0	0	285,982	1,257,323	0	0	0	0	-153,434	1,103,889
Parole, Board of	1,221,374	0	0	0	1,221,374	42,869	0	0	-52,948	-52,948	1,158,347
Public Defense, Department of	6,677,517	-307,197	0	0	6,370,320	900	0	0	0	-6,580	6,364,640
Homeland Security and Emergency Management	2,123,610	0	0	15,000,000	17,123,610	0	0	0	0	0	17,123,610
Public Safety, Department of	103,304,742	0	0	0	103,304,742	88,131	0	0	-218,262	-216,170	102,958,440
Judicial Branch	180,674,797	0	0	0	180,674,797	12,937	0	0	0	-48,677	180,639,057
Legislative Branch	35,582,682	-26,536	0	0	35,556,146	0	0	0	0	0	35,556,146
Grand Total	\$ 7,480,222,300	\$ -2,842,748	\$ 0	\$ 168,642,961	\$ 7,646,022,513	\$ 57,434,799	\$ 1,328,079	\$ -1,328,079	\$ -129,786,519	\$ -5,359,261	\$ 7,568,311,533

Note: For this report, the standing appropriations that the Legislative Services Agency typically lists under Unassigned Standings are grouped under the appropriation subcommittee that has purview of department operating budgets. The Legislative Branch budget is listed separately at the end of the Appendix.

**FY 2019 General Fund Appropriation Activity
Administration and Regulation Appropriation Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Administrative Services, Department of	Federal Cash Management Standing	\$ 54,182	\$ 86,972	\$ 0	\$ 0	\$ 141,154	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 141,154
Administrative Services, Department of	Unemployment Comp - Standing	421,655	-112,039	0	0	309,616	0	0	0	0	0	309,616
Administrative Services, Department of	Vol. Emergency Ser. Provider Death Benefit	0	200,000	0	0	200,000	0	0	0	0	0	200,000
Administrative Services, Department of	Administrative Services, Dept.	3,616,936	0	0	0	3,616,936	4,394	0	0	-2,937	-2,937	3,615,455
Administrative Services, Department of	Utilities	2,899,231	0	0	456,979	3,356,210	0	0	0	-21,352	0	3,334,858
Administrative Services, Department of	Terrace Hill Operations	386,660	0	0	0	386,660	0	0	0	0	0	386,660
Administrative Services, Department of Total		7,378,664	174,933	0	456,979	8,010,576	4,394	0	0	-24,289	-2,937	7,987,743
Auditor of State	Auditor of State Billings	0	113,985	0	0	113,985	0	0	0	0	0	113,985
Auditor of State	Auditor of State - General Office	986,193	0	0	0	986,193	0	0	0	0	-100	986,093
Auditor of State Total		986,193	113,985	0	0	1,100,178	0	0	0	0	-100	1,100,078
Iowa Ethics & Campaign Disclosure Board	Iowa Ethics & Campaign Disclosure Board	597,501	0	0	0	597,501	13,829	0	0	-22,795	-22,795	565,741
Iowa Ethics & Campaign Disclosure Board Total		597,501	0	0	0	597,501	13,829	0	0	-22,795	-22,795	565,741
Commerce, Department of	Alcoholic Beverages Operations	1,019,556	0	0	0	1,019,556	0	0	0	0	0	1,019,556
Commerce, Department of	Professional Licensing Bureau	370,263	0	0	0	370,263	2,415	0	0	0	0	372,678
Commerce, Department of Total		1,389,819	0	0	0	1,389,819	2,415	0	0	0	0	1,392,234
Executive Council	Court Costs	56,455	1,191,459	0	0	1,247,914	0	0	0	0	0	1,247,914
Executive Council	Public Improvements	9,575	-9,575	0	0	0	0	0	0	0	0	0
Executive Council	Drainage Assessment	19,367	148,674	0	0	168,041	0	0	0	0	0	168,041
Executive Council	Performance of Duty FY2015	0	0	0	0	0	0	0	0	0	0	0
Executive Council	Performance of Duty FY2016	0	0	0	0	0	0	0	0	0	0	0
Executive Council Total		85,397	1,330,558	0	0	1,415,955	0	0	0	0	0	1,415,955
Governor/Lt. Governor's Office	Governor/Lt. Governor's Office	2,103,954	0	0	0	2,103,954	29,125	0	-40,165	-17,797	-17,797	2,057,319
Governor/Lt. Governor's Office	Terrace Hill Quarters	92,070	0	0	0	92,070	0	40,165	0	0	0	132,235
Governor/Lt. Governor's Office	Governor's Office Transition	0	0	0	0	0	0	0	0	0	0	0
Governor/Lt. Governor's Office Total		2,196,024	0	0	0	2,196,024	29,125	40,165	-40,165	-17,797	-17,797	2,189,554
Governor's Office of Drug Control Policy	Drug Policy Coordinator	226,247	0	0	0	226,247	0	0	0	0	0	226,247
Governor's Office of Drug Control Policy Total		226,247	0	0	0	226,247	0	0	0	0	0	226,247
Human Rights, Department of	Human Rights Administration	210,075	0	0	0	210,075	14,871	0	0	-11,835	-11,835	201,276
Human Rights, Department of	Community Advocacy and Services	956,894	0	0	0	956,894	54,933	0	0	-23,761	-23,761	964,305
Human Rights, Department of	Criminal & Juvenile Justice	1,209,410	0	0	0	1,209,410	0	0	0	0	0	1,209,410
Human Rights, Department of Total		2,376,379	0	0	0	2,376,379	69,804	0	0	-35,596	-35,596	2,374,991
Inspections & Appeals, Department of	DIA FY18 Legis Reduction	0	0	0	0	0	0	0	0	0	0	0
Inspections & Appeals, Department of	Indigent Defense Appropriation	35,144,448	0	0	2,500,000	37,644,448	0	0	0	0	-664,518	36,979,930
Inspections & Appeals, Department of	Child Advocacy Board	2,570,605	0	0	0	2,570,605	37,764	0	0	-35,428	-35,428	2,537,514
Inspections & Appeals, Department of	Employment Appeal Board	38,912	0	0	0	38,912	567	0	0	-500	-500	38,479
Inspections & Appeals, Department of	Public Defender	26,505,299	0	0	0	26,505,299	229,430	0	0	-764,965	-764,965	25,204,799
Inspections & Appeals, Department of	Administration Division	511,580	0	0	0	511,580	1,069	0	0	-119,764	-119,764	273,120
Inspections & Appeals, Department of	Administrative Hearings Div.	625,827	0	0	0	625,827	43,503	0	0	-172,956	-172,956	323,417
Inspections & Appeals, Department of	Investigations Division	2,471,791	0	0	0	2,471,791	129,314	0	0	-318,592	-318,592	1,963,922
Inspections & Appeals, Department of	Health Facilities Division	4,734,682	0	0	0	4,734,682	44,248	0	0	-94,984	-94,984	4,588,962
Inspections & Appeals, Department of	Food and Consumer Safety	574,819	0	0	0	574,819	0	0	0	0	0	574,819
Inspections & Appeals, Department of Total		73,177,963	0	0	2,500,000	75,677,963	485,895	0	0	-1,507,189	-2,171,707	72,484,963
Management, Department of	Special Olympics Fund	100,000	0	0	0	100,000	0	0	0	0	0	100,000
Management, Department of	Appeal Board Claims	3,000,000	5,822,469	0	0	8,822,469	0	0	0	0	0	8,822,469
Management, Department of	Economic Emergency Fund Appropriation	0	0	0	0	0	0	0	0	0	0	0
Management, Department of	Department of Management Operations	2,527,389	0	0	0	2,527,389	0	0	0	0	0	2,527,389
Management, Department of	Cash Reserve Fund Appropriation	113,100,000	0	0	0	113,100,000	0	0	0	0	0	113,100,000
Management, Department of	Transportation Equity Fund Appropriation	11,200,000	0	0	0	11,200,000	0	0	0	0	0	11,200,000
Management, Department of Total		129,927,389	5,822,469	0	0	135,749,858	0	0	0	0	0	135,749,858
Public Information Board	Iowa Public Information Board	339,343	0	0	0	339,343	18,172	0	0	-8,204	-12,167	337,144
Public Information Board Total		339,343	0	0	0	339,343	18,172	0	0	-8,204	-12,167	337,144
Revenue, Department of	Ag Land Tax Credit	39,100,000	-36,815	0	0	39,063,185	0	0	0	0	0	39,063,185
Revenue, Department of	Comm and Industrial Prop Tax Replace.	152,114,544	-151,727	0	0	151,962,817	0	0	0	0	0	151,962,817
Revenue, Department of	Business Property Tax Credit	125,000,000	0	0	0	125,000,000	0	0	0	0	0	125,000,000
Revenue, Department of	Printing Cigarette Stamps	124,652	-55,616	0	0	69,036	0	0	0	0	0	69,036
Revenue, Department of	Refund Cigarette Stamps	0	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	Refund Income Corp & Franchise Sale	0	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	Homestead Tax Credit Aid	135,071,538	3,498,538	0	0	138,570,076	0	0	0	0	0	138,570,076
Revenue, Department of	Tobacco Products Tax Refund	0	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	Inheritance Refund	0	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	Elderly & Disabled Property Tax Credit	24,690,028	-5,148,893	0	0	19,541,135	0	0	0	0	0	19,541,135
Revenue, Department of	School Infrastructure Transfer	0	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	Military Service Tax Refunds	1,961,234	-138,807	0	0	1,822,427	0	0	0	0	0	1,822,427
Revenue, Department of	Revenue, Department of	15,474,482	0	0	0	15,474,482	862,156	0	0	-982,430	-982,430	14,371,778
Revenue, Department of	Tobacco Reporting Requirements	17,525	0	0	0	17,525	0	0	0	0	0	17,525
Revenue, Department of Total		493,554,003	-2,033,320	0	0	491,520,683	862,156	0	0	-982,430	-982,430	490,417,979

**FY 2019 General Fund Appropriation Activity
Administration and Regulation Appropriation Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Secretary of State	Elections/Voter Reg	2,109,755	0	0	0	2,109,755	381	0	0	0	-110	2,110,026
Secretary of State	Secretary of State-Business Services	1,405,530	0	0	0	1,405,530	0	0	0	-707	-707	1,404,116
Secretary of State Total		3,515,285	0	0	0	3,515,285	381	0	0	-707	-817	3,514,142
Treasurer of State	Watershed Improvement Fund GF	0	0	0	0	0	0	0	0	0	0	0
Treasurer of State	Treasurer - General Office	1,017,442	0	0	0	1,017,442	3,099	0	0	-10,528	-13,627	996,385
Treasurer of State Total		1,017,442	0	0	0	1,017,442	3,099	0	0	-10,528	-13,627	996,385
Grand Total		\$ 716,767,649	\$ 5,408,625	\$ 0	\$ 2,956,979	\$ 725,133,253	\$ 1,489,269	\$ 40,165	\$ -40,165	\$ -2,609,535	\$ -3,259,973	\$ 720,753,015

**FY 2019 General Fund Appropriation Activity
Agriculture and Natural Resources Appropriation Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Agriculture and Land Stewardship	GF-Administrative Division	\$ 18,023,339	\$ 0	\$ 0	\$ 0	\$ 18,023,339	\$ 11,125	\$ 0	\$ 0	\$ -530,961	\$ -530,961	\$ 16,972,542
Agriculture and Land Stewardship	Avian Influenza	0	0	0	0	0	137,174	0	0	-137,174	0	0
Agriculture and Land Stewardship	GF-Soil Conservation Division	0	0	0	0	0	0	0	0	0	0	0
Agriculture and Land Stewardship	Local Food and Farm	75,000	0	0	0	75,000	70,000	0	0	-70,000	0	75,000
Agriculture and Land Stewardship	Agricultural Education	25,000	0	0	0	25,000	0	0	0	0	0	25,000
Agriculture and Land Stewardship	Milk Inspections	189,196	0	0	0	189,196	0	0	0	-3,656	0	185,540
Agriculture and Land Stewardship	Farmers with Disabilities	130,000	0	0	0	130,000	0	0	0	0	0	130,000
Agriculture and Land Stewardship	Water Quality Initiative	3,000,000	0	0	0	3,000,000	0	0	0	0	0	3,000,000
Agriculture and Land Stewardship	Foreign Animal Disease	250,000	0	0	0	250,000	0	0	0	0	0	250,000
Agriculture and Land Stewardship Total		21,692,535	0	0	0	21,692,535	218,300	0	0	-741,791	-530,961	20,638,082
Natural Resources, Department of	GF-Natural Resources Operations	11,554,987	0	0	0	11,554,987	0	0	0	0	0	11,554,987
Natural Resources, Department of	Floodplain Management Program	1,510,000	0	0	0	1,510,000	881,482	0	0	-692,777	0	1,698,705
Natural Resources, Department of	Forestry Health Management GF	500,000	0	0	0	500,000	419,887	0	0	-492,861	0	427,026
Natural Resources, Department of Total		13,564,987	0	0	0	13,564,987	1,301,369	0	0	-1,185,638	0	13,680,718
Grand Total		\$ 35,257,522	\$ 0	\$ 0	\$ 0	\$ 35,257,522	\$ 1,519,669	\$ 0	\$ 0	\$ -1,927,429	\$ -530,961	\$ 34,318,800

**FY 2019 General Fund Appropriation Activity
Economic Development Appropriation Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Cultural Affairs, Department of	County Endw Funding - DCA Grants	\$ 448,403	\$ 0	\$ 0	\$ 0	\$ 448,403	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 448,403
Cultural Affairs, Department of	Cultural Trust Grants	75,000	0	0	0	75,000	0	0	0	0	0	75,000
Cultural Affairs, Department of	Arts Council	1,217,188	0	0	0	1,217,188	0	0	0	-100,000	0	1,117,188
Cultural Affairs, Department of	Community Cultural Grants	172,090	0	0	0	172,090	40,000	0	0	0	0	212,090
Cultural Affairs, Department of	Historical Division	3,027,797	0	0	0	3,027,797	0	0	0	0	0	3,027,797
Cultural Affairs, Department of	Great Places GF	150,000	0	0	0	150,000	0	0	0	0	0	150,000
Cultural Affairs, Department of	Administrative Division	168,637	0	0	0	168,637	0	0	0	0	0	168,637
Cultural Affairs, Department of	Historic Sites	426,398	0	0	0	426,398	0	0	0	0	0	426,398
Cultural Affairs, Department of	Records Center Rent - GF	227,243	0	0	0	227,243	0	0	0	0	0	227,243
Cultural Affairs, Department of Total		5,912,756	0	0	0	5,912,756	40,000	0	0	-100,000	0	5,852,756
Economic Development Authority	Tourism Marketing - AGR	900,000	-21,989	0	0	878,011	0	0	0	0	0	878,011
Economic Development Authority	World Food Prize	400,000	0	0	0	400,000	0	0	0	0	0	400,000
Economic Development Authority	Economic Development Approp	13,413,379	0	0	0	13,413,379	1,310,914	0	0	-1,166,154	0	13,558,139
Economic Development Authority	STEM Scholarships	0	0	0	0	0	253,379	0	0	-219,649	0	33,730
Economic Development Authority	Councils of Gov't Assistance	200,000	0	0	0	200,000	0	0	0	0	0	200,000
Economic Development Authority	ICVS-Promise	168,201	0	0	0	168,201	0	0	0	0	0	168,201
Economic Development Authority	Registered Apprenticeship Program	1,000,000	0	0	0	1,000,000	0	0	0	-932,971	0	67,029
Economic Development Authority Total		16,081,580	-21,989	0	0	16,059,591	1,564,293	0	0	-2,318,773	0	15,305,110
Iowa Finance Authority	Rent Subsidy Program	658,000	0	0	0	658,000	0	0	0	0	-5,663	652,337
Iowa Finance Authority Total		658,000	0	0	0	658,000	0	0	0	0	-5,663	652,337
Iowa Workforce Development	IWD Workers Comp.n Division	3,309,044	0	0	0	3,309,044	292,862	0	0	-341,423	0	3,260,483
Iowa Workforce Development	IWD Labor Services Division	3,491,252	0	0	0	3,491,252	2,349,564	0	0	-2,724,698	0	3,116,118
Iowa Workforce Development	Workforce Dev. Field Offices	7,925,650	0	0	0	7,925,650	0	0	0	0	0	7,925,650
Iowa Workforce Development	Offender Reentry Program	337,158	0	0	0	337,158	190,816	0	0	-70,894	0	457,080
Iowa Workforce Development	Employee Misclassification	379,631	0	0	0	379,631	0	0	0	0	0	379,631
Iowa Workforce Development	I3 State Accounting System	228,822	0	0	0	228,822	20,356	0	0	-8,695	0	240,483
Iowa Workforce Development	Summer Youth Work Pilot	250,000	0	0	0	250,000	0	0	0	-218,544	0	31,456
Iowa Workforce Development	Future Ready Iowa Coordinator	150,000	0	0	0	150,000	0	0	0	0	0	150,000
Iowa Workforce Development Total		16,071,557	0	0	0	16,071,557	2,853,598	0	0	-3,364,254	0	15,560,901
Public Employment Relations Board PER Board - General Office		1,492,452	0	0	0	1,492,452	43,341	0	0	-149,677	-172,218	1,213,899
Public Employment Relations Board Total		1,492,452	0	0	0	1,492,452	43,341	0	0	-149,677	-172,218	1,213,899
Grand Total		\$ 40,216,345	\$ -21,989	\$ 0	\$ 0	\$ 40,194,356	\$ 4,501,232	\$ 0	\$ 0	\$ -5,932,704	\$ -177,881	\$ 38,585,003

**FY 2019 General Fund Appropriation Activity
Education Appropriation Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Blind, Iowa Commission for the	Department for the Blind	\$ 2,167,622	\$ 0	\$ 0	\$ 0	\$ 2,167,622	\$ 9,598	\$ 0	\$ 0	\$ -6,513	\$ -6,513	\$ 2,164,193
Blind, Iowa Commission for the Total		2,167,622	0	0	0	2,167,622	9,598	0	0	-6,513	-6,513	2,164,193
College Student Aid Commission	Tuition Grant Program-Standing	46,630,951	-44,793	0	0	46,586,158	0	0	0	0	0	46,586,158
College Student Aid Commission	Vocational Technical Tuition Grant	1,750,185	0	0	0	1,750,185	0	0	0	0	0	1,750,185
College Student Aid Commission	Tuition Grant - For-Profit	376,220	-3,357	0	0	372,863	0	0	0	0	0	372,863
College Student Aid Commission	College Aid Commission	429,279	0	0	0	429,279	0	0	0	0	0	429,279
College Student Aid Commission	National Guard Benefits Program	4,700,000	0	0	0	4,700,000	13,641	0	0	-543,647	0	4,169,994
College Student Aid Commission	All Iowa Opportunity Scholarships	2,840,854	0	0	0	2,840,854	0	0	0	0	0	2,840,854
College Student Aid Commission	Des Moines University Programs	400,973	0	0	0	400,973	0	0	0	0	0	400,973
College Student Aid Commission	Teacher Shortage Loan Forgiveness Program	105,828	0	0	0	105,828	0	0	-52,914	0	0	52,914
College Student Aid Commission	Rural Iowa Primary Care Loan Repay. Prog.	1,124,502	0	0	0	1,124,502	0	0	0	0	0	1,124,502
College Student Aid Commission	Teach Iowa Scholars	400,000	0	0	0	400,000	0	52,914	0	0	0	452,914
College Student Aid Commission	Health Care-Related Loan Program	200,000	0	0	0	200,000	0	0	0	0	0	200,000
College Student Aid Commission Total		58,958,792	-48,150	0	0	58,910,642	13,641	52,914	-52,914	-543,647	0	58,380,636
Education, Department of	Child Development	10,524,389	-128,028	0	0	10,396,361	0	0	0	0	0	10,396,361
Education, Department of	Sac and Fox Indian Settlement Education	95,750	0	0	0	95,750	0	0	0	0	0	95,750
Education, Department of	State Foundation School Aid	3,214,477,000	-7,466,833	0	0	3,207,010,167	0	0	0	0	0	3,207,010,167
Education, Department of	Transportation Nonpublic Students	8,197,091	0	0	0	8,197,091	0	0	0	0	0	8,197,091
Education, Department of	Administration	5,949,047	0	0	0	5,949,047	0	0	0	0	0	5,949,047
Education, Department of	Career and Technical Education Administration	598,197	0	0	0	598,197	0	0	0	0	0	598,197
Education, Department of	School Food Service	2,176,797	0	0	0	2,176,797	0	0	0	0	0	2,176,797
Education, Department of	Textbook Services For Nonpublic	652,000	0	0	0	652,000	0	0	0	0	0	652,000
Education, Department of	Secondary Career and Technical Education	2,630,134	0	0	0	2,630,134	0	0	0	0	0	2,630,134
Education, Department of	Community College State General Aid	202,690,889	0	0	0	202,690,889	0	0	0	0	0	202,690,889
Education, Department of	Iowa Vocational Rehabilitation Services	5,677,908	0	0	0	5,677,908	0	0	0	0	0	5,677,908
Education, Department of	Independent Living	84,823	0	0	0	84,823	0	0	0	0	0	84,823
Education, Department of	Teacher Quality/Student Achievement	2,965,467	0	0	0	2,965,467	1,684,517	0	0	-1,461,058	0	3,188,926
Education, Department of	Iowa Public Television	7,589,415	0	0	100,000	7,689,415	0	0	0	-100,000	0	7,589,415
Education, Department of	Entrepreneurs with Disabilities Program	138,506	0	0	0	138,506	0	0	0	0	0	138,506
Education, Department of	Jobs For America's Grads	1,666,188	0	0	0	1,666,188	0	0	0	0	0	1,666,188
Education, Department of	Independent Living Center Grant	86,457	0	0	0	86,457	0	0	0	0	0	86,457
Education, Department of	State Library	2,530,063	0	0	0	2,530,063	0	0	0	0	0	2,530,063
Education, Department of	Enrich Iowa Libraries	2,464,823	0	0	0	2,464,823	0	0	0	0	-91	2,464,732
Education, Department of	Special Education Services Birth to 3	1,721,400	0	0	0	1,721,400	0	0	0	0	0	1,721,400
Education, Department of	Midwestern Higher Education Compact	115,000	0	0	0	115,000	0	0	0	0	0	115,000
Education, Department of	Iowa Reading Research Center	1,300,176	0	0	0	1,300,176	374,789	0	0	-598,218	0	1,076,747
Education, Department of	Early Head Start Projects	574,500	0	0	0	574,500	0	0	0	0	0	574,500
Education, Department of	Successful Progression for Early Readers	7,824,782	0	0	0	7,824,782	0	0	0	0	0	7,824,782
Education, Department of	Competency-Based Education	0	0	0	0	0	0	0	0	0	0	0
Education, Department of	Early Childhood Iowa - School Ready	22,162,799	0	0	0	22,162,799	0	0	0	0	0	22,162,799
Education, Department of	Attendance Center Perf/Web & Data System	250,000	0	0	0	250,000	0	0	0	0	0	250,000
Education, Department of	Online State Job Posting System	230,000	0	0	0	230,000	0	0	0	0	0	230,000
Education, Department of	Early Warning System for Literacy	1,915,000	0	0	0	1,915,000	0	0	0	0	0	1,915,000
Education, Department of	LEA Assessment	2,700,000	0	0	0	2,700,000	0	0	0	0	0	2,700,000
Education, Department of	Computer Science Prof Dev Incentive Fund	500,000	0	0	0	500,000	0	0	0	0	0	500,000
Education, Department of	Vocational Rehabilitation Maintenance of Effort	0	0	0	0	0	0	0	0	0	0	0
Education, Department of	Statewide Clearinghouse - Work-Based Learning	250,000	0	0	0	250,000	0	0	0	0	0	250,000
Education, Department of	Summer Joint Enrollment Program	600,000	0	0	0	600,000	0	0	0	0	0	600,000
Education, Department of Total		3,511,338,601	-7,594,861	0	100,000	3,503,843,740	2,059,306	0	0	-2,159,276	-91	3,503,743,679
Regents, Board of	SUI - General University	211,560,793	0	3,150,000	0	214,710,793	0	0	0	0	0	214,710,793
Regents, Board of	SUI - State of Iowa Cancer Registry	145,476	0	0	0	145,476	0	0	0	0	0	145,476
Regents, Board of	SUI - State of Iowa Birth Defects Registry	37,370	0	0	0	37,370	0	0	0	0	0	37,370
Regents, Board of	SUI - Waterman Iowa Nonprofit Resource Center	158,641	0	0	0	158,641	0	0	0	0	0	158,641
Regents, Board of	SUI - Oakdale Campus	2,134,120	0	0	0	2,134,120	0	0	0	0	0	2,134,120
Regents, Board of	SUI - Hygienic Laboratory	4,297,032	0	0	0	4,297,032	0	0	0	0	0	4,297,032
Regents, Board of	SUI - Family Practice Program	1,745,379	0	0	0	1,745,379	0	0	0	0	0	1,745,379
Regents, Board of	SUI - Specialized Children Health Services	643,641	0	0	0	643,641	0	0	0	0	0	643,641
Regents, Board of	SUI - Iowa Flood Center	1,171,222	0	0	0	1,171,222	0	0	0	0	0	1,171,222
Regents, Board of	SUI - Substance Abuse Consortium	54,197	0	0	0	54,197	0	0	0	0	0	54,197
Regents, Board of	SUI - Primary Health Care	633,367	0	0	0	633,367	0	0	0	0	0	633,367
Regents, Board of	SUI - Iowa Online Advanced Placement Academy	470,293	0	0	0	470,293	0	0	0	0	0	470,293
Regents, Board of	ISU - General University	167,474,125	0	3,150,000	0	170,624,125	0	0	0	0	0	170,624,125
Regents, Board of	ISU - Veterinary Diagnostic Laboratory	4,100,000	0	0	0	4,100,000	0	0	0	0	0	4,100,000

**FY 2019 General Fund Appropriation Activity
Education Appropriation Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Regents, Board of	ISU - Agricultural Experiment Station	29,886,877	0	0	0	29,886,877	0	0	0	0	0	29,886,877
Regents, Board of	ISU - Cooperative Extension	18,266,722	0	0	0	18,266,722	0	0	0	0	0	18,266,722
Regents, Board of	UNI - General University	93,712,362	0	2,000,000	0	95,712,362	0	0	0	0	0	95,712,362
Regents, Board of	UNI - Math & Science Collaborative	5,446,375	0	0	0	5,446,375	0	0	0	0	0	5,446,375
Regents, Board of	UNI - Real Estate Education Program	125,302	0	0	0	125,302	0	0	0	0	0	125,302
Regents, Board of	UNI - Recycling and Reuse Center	175,256	0	0	0	175,256	0	0	0	0	0	175,256
Regents, Board of	ISD - Iowa School for the Deaf	9,996,325	0	0	0	9,996,325	0	0	0	0	0	9,996,325
Regents, Board of	IBS - Iowa Braille and Sight Saving School	4,167,759	0	0	0	4,167,759	0	0	0	0	0	4,167,759
Regents, Board of	BOR - Board Office	775,655	0	0	0	775,655	3,525	0	0	0	0	779,180
Regents, Board of	BOR - Iowa Public Radio	350,648	0	0	0	350,648	0	0	0	0	0	350,648
Regents, Board of	SUI - Biocatalysis	706,371	0	0	0	706,371	0	0	0	0	0	706,371
Regents, Board of	ISU - Livestock Disease Research	172,844	0	0	0	172,844	0	0	0	0	0	172,844
Regents, Board of	BOR - Regents Resource Centers	272,161	0	0	0	272,161	0	0	0	0	0	272,161
Regents, Board of	BOR - FY 19 Regents Increase	8,300,000	0	-8,300,000	0	0	0	0	0	0	0	0
Regents, Board of Total		566,980,313	0	0	0	566,980,313	3,525	0	0	0	0	566,983,838
Grand Total		\$ 4,139,445,328	\$ -7,643,011	\$ 0	\$ 100,000	\$ 4,131,902,317	\$ 2,086,070	\$ 52,914	\$ -52,914	\$ -2,709,436	\$ -6,604	\$ 4,131,272,347

**FY 2019 General Fund Appropriation Activity
Health and Human Services Appropriation Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Aging, Iowa Department of	Aging Programs	\$ 11,042,924	\$ 0	\$ 0	\$ 0	\$ 11,042,924	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,042,924
Aging, Iowa Department of	Office of LTC Ombudsman	1,149,821	0	0	0	1,149,821	0	0	0	0	0	1,149,821
Aging, Iowa Department of Total		12,192,745	0	0	0	12,192,745	0	0	0	0	0	12,192,745
Public Health, Department of	Reg. for Congenital & Inherited Dis.	223,521	-17,686	0	0	205,835	0	0	0	0	0	205,835
Public Health, Department of	Addictive Disorders	24,804,344	0	0	0	24,804,344	0	0	0	0	-110,360	24,693,984
Public Health, Department of	Healthy Children and Families	5,820,625	0	0	0	5,820,625	0	0	0	0	-16,038	5,804,587
Public Health, Department of	Chronic Conditions	4,528,109	0	0	0	4,528,109	0	0	0	0	-2,194	4,525,915
Public Health, Department of	Community Capacity	4,970,152	0	0	0	4,970,152	0	0	0	0	-7,479	4,962,673
Public Health, Department of	Essential Public Health Services	7,662,464	0	0	0	7,662,464	0	0	0	0	-5,981	7,656,484
Public Health, Department of	Infectious Diseases	1,796,426	0	0	0	1,796,426	0	0	0	0	0	1,796,426
Public Health, Department of	Public Protection	4,095,139	0	0	0	4,095,139	0	0	0	0	-7,688	4,087,451
Public Health, Department of	Resource Management	971,215	0	0	0	971,215	0	0	0	0	0	971,215
Public Health, Department of	Legislative General Reduction	0	0	0	0	0	0	0	0	0	0	0
Public Health, Department of Total		54,871,995	-17,686	0	0	54,854,309	0	0	0	0	-149,740	54,704,569
Human Services, Department of	Child Abuse Prevention	232,570	-232,570	0	0	0	207,437	0	0	0	0	207,437
Human Services, Department of	Commission Of Inquiry	1,394	0	0	0	1,394	0	0	0	0	-1,394	0
Human Services, Department of	Non Resident Commitment M.III	142,802	0	0	0	142,802	0	0	0	0	-138,524	4,278
Human Services, Department of	General Administration	13,833,040	0	0	0	13,833,040	320,316	0	0	-149,941	0	14,003,415
Human Services, Department of	DHS - Department Wide Duties	2,879,274	0	0	0	2,879,274	0	0	0	0	0	2,879,274
Human Services, Department of	DHS - Legislative General Reduction	0	0	0	0	0	0	0	0	0	0	0
Human Services, Department of	Field Operations	49,074,517	0	0	0	49,074,517	0	0	0	-492,757	0	48,581,760
Human Services, Department of	Child Support Recoveries	14,586,635	0	0	0	14,586,635	0	0	0	0	-8,054	14,578,581
Human Services, Department of	Eldora Training School	12,762,443	0	0	0	12,762,443	838	0	0	-4,297	0	12,758,984
Human Services, Department of	Civil Comm. Unit for Sex Offenders	10,864,747	0	0	0	10,864,747	3,142	0	0	0	0	10,867,889
Human Services, Department of	Cherokee MHI	13,870,254	0	0	0	13,870,254	60,321	0	0	0	0	13,930,575
Human Services, Department of	Independence MHI	17,513,621	0	0	0	17,513,621	26,068	0	0	0	0	17,539,689
Human Services, Department of	Glenwood Resource Center	16,858,523	0	0	0	16,858,523	1,388,556	0	0	-3,428,060	0	14,819,019
Human Services, Department of	Woodward Resource Center	11,386,679	0	0	0	11,386,679	840,478	0	0	-2,897,274	0	9,329,882
Human Services, Department of	Family Investment Program/JOBS	40,365,715	0	0	0	40,365,715	0	0	0	-3,515,261	0	36,850,454
Human Services, Department of	State Supplementary Assistance	10,250,873	0	0	0	10,250,873	607,056	0	0	-2,456,564	0	8,401,365
Human Services, Department of	Medical Assistance	1,337,841,375	0	0	150,300,000	1,488,141,375	36,170,463	0	0	-87,888,114	-195,000	1,436,228,723
Human Services, Department of	Children's Health Insurance	7,064,057	0	0	0	7,064,057	0	0	0	0	0	7,064,057
Human Services, Department of	Medical Contracts	16,603,198	0	0	0	16,603,198	0	0	0	0	-119,593	16,483,605
Human Services, Department of	Family Support Subsidy	949,282	0	0	0	949,282	46,541	0	0	-121,976	0	873,847
Human Services, Department of	Connors Training	33,632	0	0	0	33,632	0	0	0	0	-1,071	32,561
Human Services, Department of	Volunteers	84,686	0	0	0	84,686	0	0	0	0	-29,461	55,225
Human Services, Department of	Child Care Assistance	40,816,931	0	0	0	40,816,931	0	0	0	0	0	40,816,931
Human Services, Department of	Adoption Subsidy	40,445,137	0	0	0	40,445,137	0	0	0	-336,410	0	40,108,727
Human Services, Department of	Child and Family Services	84,939,774	0	0	0	84,939,774	0	0	0	0	-121,643	84,818,131
Human Services, Department of Total		1,743,401,159	-232,570	0	150,300,000	1,893,468,589	39,671,216	0	0	-101,290,656	-614,740	1,831,234,409
Veterans Affairs, Department of	General Administration	1,150,500	0	0	0	1,150,500	0	0	0	0	-7	1,150,493
Veterans Affairs, Department of	Iowa Veterans Home	7,162,976	0	0	0	7,162,976	6,068,696	0	0	-11,573,040	0	1,658,632
Veterans Affairs, Department of	Vets Home Ownership Program	2,000,000	0	0	0	2,000,000	0	0	0	0	0	2,000,000
Veterans Affairs, Department of	Injured Veterans Grant Program	0	0	0	0	0	213,897	0	0	-183,897	0	30,000
Veterans Affairs, Department of	Veterans County Grants	990,000	0	0	0	990,000	210,474	0	0	-183,815	0	1,016,659
Veterans Affairs, Department of Total		11,303,476	0	0	0	11,303,476	6,493,068	0	0	-11,940,753	-7	5,855,785
Grand Total		\$ 1,821,769,375	\$ -250,256	\$ 0	\$ 150,300,000	\$ 1,971,819,119	\$ 46,164,284	\$ 0	\$ 0	\$ -113,231,409	\$ -764,487	\$ 1,903,987,508

**FY 2019 General Fund Appropriation Activity
Justice System Appropriation Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Attorney General	General Office A.G.	\$ 5,911,705	\$ 0	\$ 0	\$ 0	\$ 5,911,705	\$ 0	\$ 0	\$ 0	\$ 0	\$ -4,206	\$ 5,907,499
Attorney General	Victim Assistance Grants	5,016,708	0	0	0	5,016,708	182,863	0	0	-1,094,696	0	4,104,875
Attorney General	Legal Services Poverty Grants	2,304,601	0	0	0	2,304,601	0	0	0	0	0	2,304,601
Attorney General Total		13,233,014	0	0	0	13,233,014	182,863	0	0	-1,094,696	-4,206	12,316,975
Civil Rights Commission	Civil Rights Commission	1,198,266	0	0	0	1,198,266	0	0	0	0	-75	1,198,191
Civil Rights Commission Total		1,198,266	0	0	0	1,198,266	0	0	0	0	-75	1,198,191
Corrections, Department of	Corrections Real Estate-Sales	0	7,617	0	0	7,617	0	0	0	0	0	7,617
Corrections, Department of	State Cases Court Costs	10,000	-10,000	0	0	0	0	0	0	0	0	0
Corrections, Department of	CBC District I	14,786,766	0	157,500	0	14,944,266	0	0	0	0	0	14,944,266
Corrections, Department of	CBC District II	11,433,739	0	114,000	0	11,547,739	0	0	0	0	0	11,547,739
Corrections, Department of	CBC District III	7,167,957	0	80,000	0	7,247,957	0	0	0	0	0	7,247,957
Corrections, Department of	CBC District IV	5,679,922	0	61,000	0	5,740,922	0	0	0	0	0	5,740,922
Corrections, Department of	CBC District V	21,557,940	0	288,120	0	21,846,060	0	0	0	0	0	21,846,060
Corrections, Department of	CBC District VI	14,713,165	0	126,000	0	14,839,165	0	0	0	0	0	14,839,165
Corrections, Department of	CBC District VII	7,777,341	0	72,000	0	7,849,341	0	0	0	0	0	7,849,341
Corrections, Department of	CBC District VIII	8,084,521	0	80,000	0	8,164,521	0	0	0	0	0	8,164,521
Corrections, Department of	Corrections Administration	9,231,488	0	-3,943,579	0	5,287,909	11,807	0	0	-6,732	-6,732	5,286,253
Corrections, Department of	Iowa Corrections Offender Network	2,000,000	0	0	0	2,000,000	0	0	0	0	0	2,000,000
Corrections, Department of	County Confinement	1,575,092	0	0	0	1,575,092	0	0	-640,000	0	-15,292	919,800
Corrections, Department of	Federal Prisoners/ Contractual	484,411	0	0	0	484,411	0	0	-320,000	0	-14,959	149,452
Corrections, Department of	Corrections Education	2,608,109	0	0	0	2,608,109	1,268,416	0	0	-314,107	0	3,562,418
Corrections, Department of	Mental Health/Substance Abuse	28,065	0	0	0	28,065	0	0	0	0	-102	27,963
Corrections, Department of	DOC - Department Wide Duties	0	0	0	0	0	0	0	0	0	0	0
Corrections, Department of	Ft. Madison Institution	41,079,882	0	133,959	0	41,213,841	0	1,235,000	0	-1,573,400	-1,149	40,874,292
Corrections, Department of	Anamosa Institution	32,164,148	0	250,000	0	32,414,148	11,308	0	0	-1,390	-1,390	32,422,676
Corrections, Department of	Oakdale Institution	60,314,427	0	994,000	0	61,308,427	4,126	0	0	-5,767	-5,767	61,301,020
Corrections, Department of	Newton Institution	28,061,220	0	200,000	0	28,261,220	114	0	0	-14,000	-1,334	28,246,001
Corrections, Department of	Mt. Pleasant Inst.	25,526,413	0	150,000	0	25,676,413	4,028	0	-275,000	-7,577	-7,577	25,390,287
Corrections, Department of	Rockwell City Institution	10,458,861	0	63,000	0	10,521,861	1,661	0	0	-1,162	-1,162	10,521,198
Corrections, Department of	Clarinda Institution	24,780,950	0	67,000	0	24,847,950	43,541	0	0	-84,964	-80,803	24,725,724
Corrections, Department of	Mitchellville Institution	22,594,090	0	700,000	0	23,294,090	0	0	0	0	0	23,294,090
Corrections, Department of	Ft. Dodge Institution	29,660,231	0	407,000	0	30,067,231	1,573	0	0	-1,000	-1,000	30,066,804
Corrections, Department of Total		381,778,738	-2,384	0	0	381,776,355	1,346,576	1,235,000	-1,235,000	-2,010,099	-137,266	380,975,565
Law Enforcement Academy	Iowa Law Enforcement Academy	971,341	0	0	0	971,341	0	0	0	0	-14	971,327
Law Enforcement Academy	ILEA Relocation Expenses	0	0	0	285,982	285,982	0	0	0	0	-153,419	132,563
Law Enforcement Academy Total		971,341	0	0	285,982	1,257,323	0	0	0	0	-153,434	1,103,889
Parole, Board of	Parole Board	1,221,374	0	0	0	1,221,374	42,869	0	0	-52,948	-52,948	1,158,347
Parole, Board of Total		1,221,374	0	0	0	1,221,374	42,869	0	0	-52,948	-52,948	1,158,347
Public Defense, Department of	Compensation and Expense	342,556	-307,197	0	0	35,359	0	0	0	0	0	35,359
Public Defense, Department of	Public Defense, Department of	6,334,961	0	0	0	6,334,961	900	0	0	0	-6,580	6,329,281
Public Defense, Department of Total		6,677,517	-307,197	0	0	6,370,320	900	0	0	0	-6,580	6,364,640
Homeland Security and Emergency Mgmt	Homeland Security & Emergency Mgmt.	2,123,610	0	0	0	2,123,610	0	0	0	0	0	2,123,610
Homeland Security and Emergency Mgmt	Flood Recovery	0	0	0	15,000,000	15,000,000	0	0	0	0	0	15,000,000
Homeland Security and Emergency Mgmt Total		2,123,610	0	0	15,000,000	17,123,610	0	0	0	0	0	17,123,610
Public Safety, Department of	DPS Sexual Abuse Evidence Processing	0	0	0	0	0	0	0	0	0	0	0
Public Safety, Department of	DPS-POR Unfunded Liabilities	5,000,000	0	0	0	5,000,000	0	0	0	0	0	5,000,000
Public Safety, Department of	Public Safety - Department Wide Duties	0	0	0	0	0	0	0	0	0	0	0
Public Safety, Department of	Public Safety Administration	4,734,703	0	0	0	4,734,703	14,166	0	0	-80,032	-80,032	4,588,806
Public Safety, Department of	DPS - Human Trafficking	150,000	0	0	0	150,000	0	0	0	-1,113	-1,113	147,775
Public Safety, Department of	Public Safety DCI	14,663,083	0	0	0	14,663,083	4,271	0	0	-51,955	-51,955	14,563,444
Public Safety, Department of	DCI - Crime Lab Equipment/Training	650,000	0	0	0	650,000	0	0	0	0	0	650,000
Public Safety, Department of	Public Safety Undercover Funds	209,042	0	0	0	209,042	0	0	0	0	0	209,042
Public Safety, Department of	Narcotics Enforcement	7,785,873	0	0	0	7,785,873	749	0	0	-13,108	-13,108	7,760,406
Public Safety, Department of	DPS Fire Marshal	4,965,056	0	0	0	4,965,056	11,986	0	0	-20,094	-20,094	4,936,855
Public Safety, Department of	Iowa State Patrol	63,926,287	0	0	0	63,926,287	17,796	0	0	-49,869	-49,869	63,844,345
Public Safety, Department of	DPS/SPOC Sick Leave Payout	279,517	0	0	0	279,517	0	0	0	0	0	279,517
Public Safety, Department of	Fire Fighter Training	825,520	0	0	0	825,520	39,163	0	0	-2,092	0	862,591
Public Safety, Department of	Statewide Interoperable Comm. System	115,661	0	0	0	115,661	0	0	0	0	0	115,661
Public Safety, Department of Total		103,304,742	0	0	0	103,304,742	88,131	0	0	-218,262	-216,170	102,958,440
Judicial Branch	Judicial Branch	177,574,797	0	0	0	177,574,797	12,937	0	0	0	-48,677	177,539,057
Judicial Branch	Jury & Witness to Revolving Fund	3,100,000	0	0	0	3,100,000	0	0	0	0	0	3,100,000
Judicial Branch Total		180,674,797	0	0	0	180,674,797	12,937	0	0	0	-48,677	180,639,057
Grand Total		\$ 691,183,399	\$ -309,581	\$ 0	\$ 15,285,982	\$ 706,159,800	\$ 1,674,276	\$ 1,235,000	\$ -1,235,000	\$ -3,376,006	\$ -619,355	\$ 703,838,715

