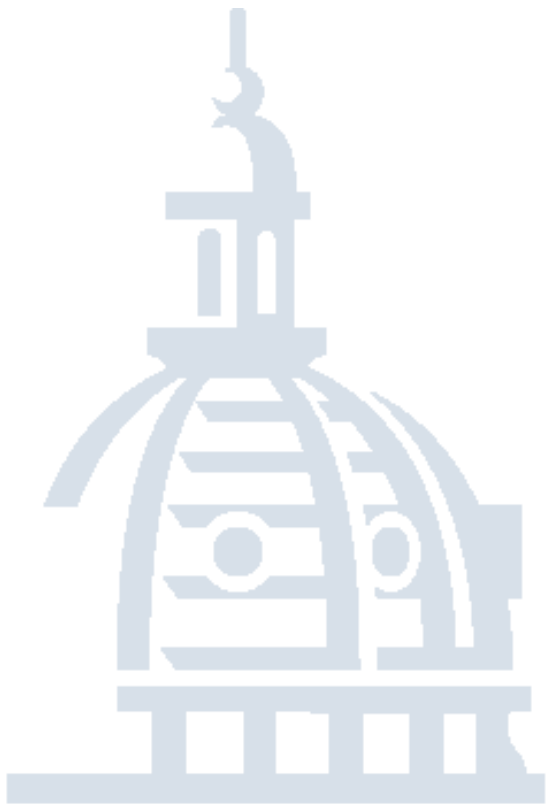


State of Iowa

FY 2021 Year-End Report on General Fund Revenues and Appropriations



**Legislative Services Agency,
Fiscal Services Division**

January 2022

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Introduction

The purpose of this report is to provide a recap of the General Fund budget enacted for FY 2021. The report includes an overall summary from the time the FY 2021 budget was initially enacted in 2020 to the close of the fiscal year on June 30, 2021. 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 2021. Additional information on individual General Fund appropriations for FY 2021 is provided in the **Appendix**.

Summary of FY 2021 General Fund Budget

The FY 2021 General Fund budget was first enacted during the 2020 Legislative Session. The initial budget was based on total available resources of \$8.102 billion (**Figure 1**). This included the May 2020 REC revenue estimate¹ of \$7.877 billion, net revenue adjustments of \$-39.1 million, and an estimated surplus carryforward of \$264.4 million.

Figure 2 shows the revenue adjustments to the FY 2021 budget enacted during both the 2020 and 2021 Legislative Sessions. The largest share of the revenue adjustments resulted from [HF 2641](#) (Department of Revenue Omnibus Act), which had a net revenue adjustment of \$-41.9 million.

A total of \$7.779 billion in FY 2021 appropriations were enacted during the 2020 Legislative Session, resulting in an estimated surplus of \$328.4 million. (**Figure 1**). During the 2021 Legislative Session, the estimate of available resources had increased to \$8.310 billion, largely due to revised General Fund revenue estimates established by the Revenue Estimating Conference (REC) in March 2021.

During the 2021 Legislative Session, \$44.2 million in supplemental appropriations were enacted for FY 2021. This included an appropriation of \$23.2 million in [SF 615](#) (FY 2022 Standing Appropriations Act) and \$21.0 million in [SF 284](#) (FY 2021 Supplemental Appropriations Act) to fund a State contract with Workday, Inc., for continued work to replace the State's personnel, accounting, and budget systems. The revised net appropriations for FY 2021 were \$7.823 billion, and the estimated surplus at the close of the 2021 Legislative Session was \$487.6 million.

Total net General Fund receipts ended the fiscal year at \$8.801 billion, which was \$924.0 million (11.7%) more than the estimate used at the close of the 2020 Legislative Session. The growth relative to the previous year can be attributed to the low level of economic activity that occurred during the initial months of the COVID-19 pandemic that began in early calendar year 2020, combined with a surge in consumer spending financed through pent-up demand and federal stimulus payments. Net appropriations ended the fiscal year \$13.9 million (0.18%) lower than estimated due to standing appropriations adjustments and final reversions. The General Fund budget ended the fiscal year with a surplus of \$1.239 billion.

In response to the COVID-19 emergency, the federal government enacted four Acts in March and April 2020. Those Acts included:

- [H.R. 6074](#) — Coronavirus Preparedness and Response Supplemental Appropriations Act, enacted March 6, 2020.
- [H.R. 6201](#) — Families First Coronavirus Response Act, enacted March 18, 2020.
- [H.R. 748](#) — Coronavirus Aid, Relief, and Economic Security Act (CARES Act), enacted March 27, 2020.
- [H.R. 266](#) — Paycheck Protection Program and Health Care Enhancement Act, enacted April 24, 2020.

Through June 2021, State agencies in Iowa had reported federal awards totaling \$7.761 billion related to the four Acts to address a wide variety of expenses related to the COVID-19 pandemic in FY 2020 and FY 2021. Of this total, \$6.511 billion was awarded directly to State agencies, and \$1.250 billion was awarded to the Iowa Coronavirus

¹ Due to the pandemic, the REC met in March and again in May 2020.

Relief Fund (ICRF). The Governor allocated the ICRF funds to various State agencies and programs to cover costs associated with the pandemic. Of the \$6.511 billion in funds awarded directly to State agencies, \$3.782 billion (58.1%) had been expended as of June 2021. Of the total June 2021 year-to-date expenses, \$2.898 billion (76.6%) was used for unemployment benefits.

The Department of Management (DOM) and Department of Administrative Services (DAS) have established a process for tracking expenditures of federal funds that State agencies have received for costs associated with the COVID-19 pandemic. The expenditure data is available at data.iowa.gov. The LSA also has an [interactive dashboard](#) of federal COVID-19 relief awards and expenses using the DOM data as a source.

Figure 1 shows the changes that occurred with the FY 2021 General Fund budget due to changes in revenue estimates and appropriations adjustments. The table shows the year-end FY 2020 budget and the FY 2021 budget at three points in time.

Figure 1
General Fund Budget
(In Millions)

| | FY 2020 Actual | FY 2021 | | |
|--|-------------------|-------------------------|-------------------------|-------------------|
| | | Enacted 2020 Session | Revised 2021 Session | Actual |
| Resources | | | | |
| REC Estimate/Actual Receipts | \$ 7,930.6 | \$ 7,876.6 | \$ 8,078.9 | \$ 8,800.6 |
| Revenue Adjustments ¹ | 0.0 | - 39.1 | - 15.4 | 0.0 |
| Net General Fund Receipts | 7,930.6 | 7,837.5 | 8,063.5 | 8,800.6 |
| Surplus Carryforward | 195.6 | 264.4 | 246.9 | 246.9 |
| Total Resources | \$ 8,126.2 | \$ 8,101.9 | \$ 8,310.4 | \$ 9,047.5 |
| Appropriations | | | | |
| Enacted Appropriations | \$ 7,642.6 | \$ 7,778.5 | \$ 7,778.5 | \$ 7,778.5 |
| Adjustments to Standing Appropriations | 4.7 | 0.0 | 5.1 | 4.1 |
| Net Supplemental/Deappropriations | 185.6 | 0.0 | 44.2 | 44.2 |
| Total Appropriations | \$ 7,832.9 | \$ 7,778.5 | \$ 7,827.8 | \$ 7,826.8 |
| Reversions | - 12.2 | - 5.0 | - 5.0 | - 17.9 |
| Net Appropriations | \$ 7,820.7 | \$ 7,773.5 | \$ 7,822.8 | \$ 7,808.9 |
| Ending Balance – Surplus | \$ 305.5 | \$ 328.4 | \$ 487.6 | \$ 1,238.6 |

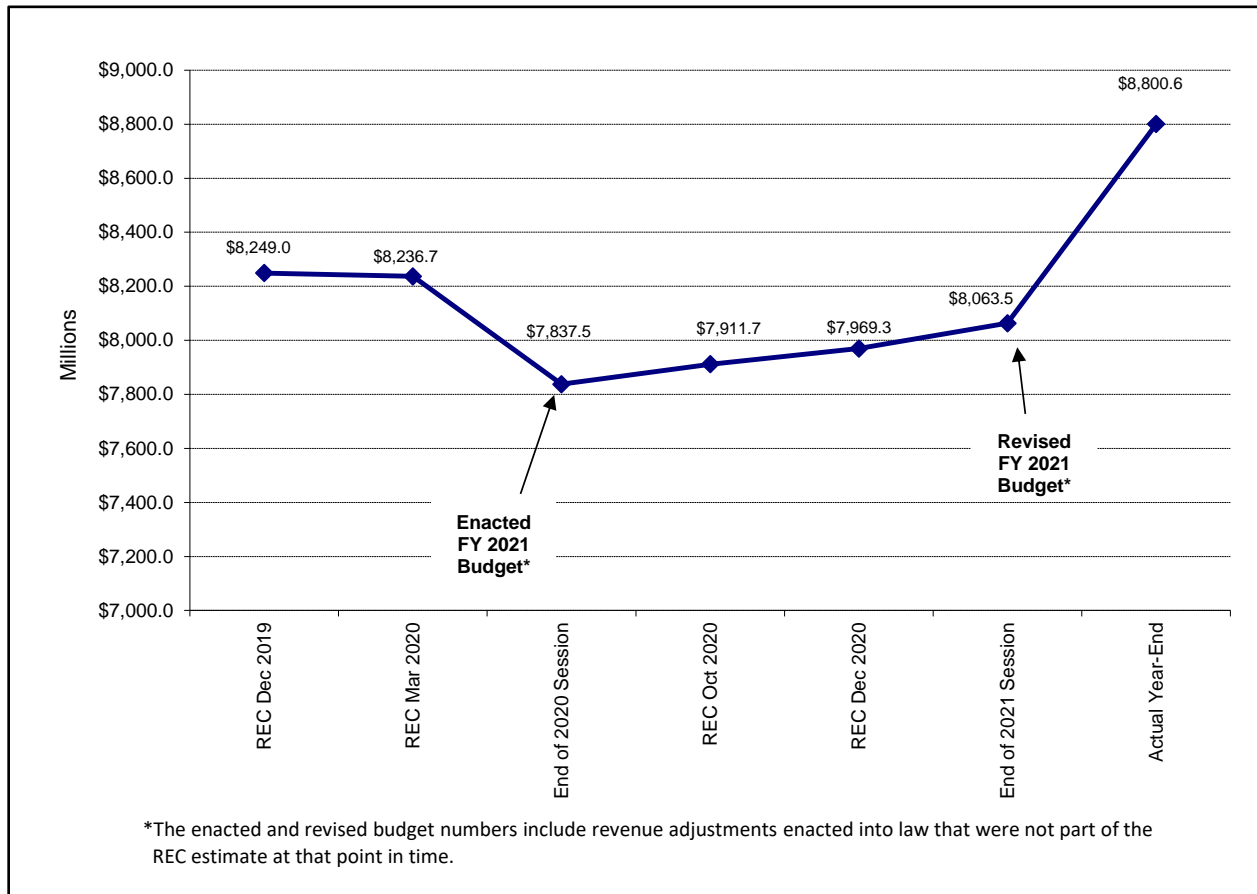
Numbers may not equal totals due to rounding.

¹ The FY 2021 revenue adjustments enacted during the 2020 and 2021 Legislative Sessions are included in the actual receipts number.

Figure 2
Estimated General Fund Revenue Adjustments
Enacted for FY 2021
(In Millions)

| Bill No. | Revenue Description | 2020 | 2021 |
|--------------|---|------------------|------------------|
| | | Session | Session |
| HF 760 | Hotel and Motel Local Sales Tax Act | \$ 2.7 | \$ 0.0 |
| HF 2340 | 529 Plan Out-of-State Private Schools Act | - 0.2 | 0.0 |
| HF 2641 | Department of Revenue Omnibus Act | - 41.9 | 0.0 |
| SF 457 | Criminal Surcharge and Court Fee Reform Act | 0.3 | 0.0 |
| SF 367 | Criminal Surcharge, Court Fees Act | 0.0 | - 0.4 |
| SF 619 | Taxation and Other Provisions Act | 0.0 | - 15.0 |
| Total | | <u>\$ - 39.1</u> | <u>\$ - 15.4</u> |

Figure 3
FY 2021 General Fund Revenue Estimates



Summary of General Fund Revenues

Net General Fund Receipts

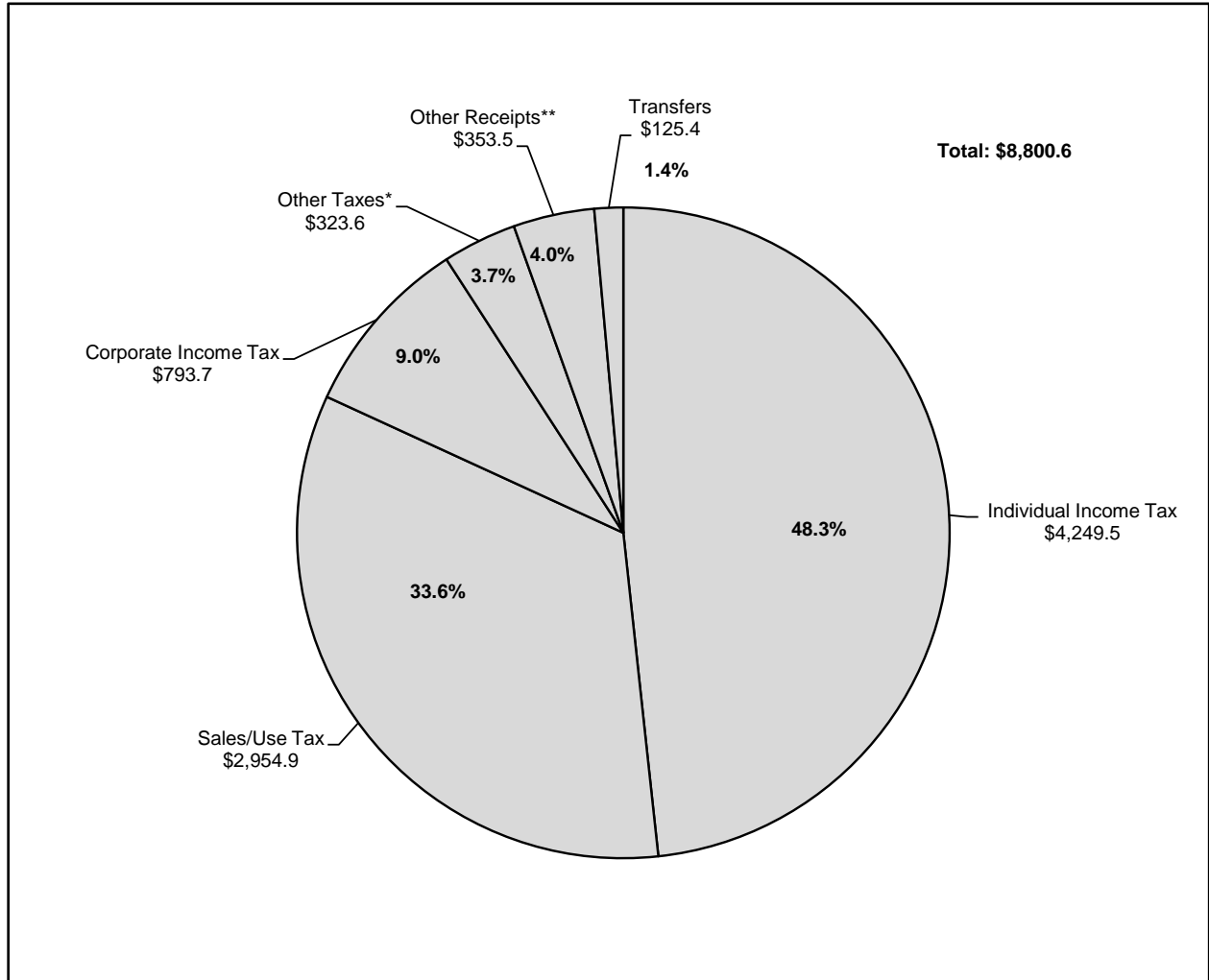
Net General Fund receipts for FY 2021 totaled \$8.675 billion, and the General Fund received \$125.4 million in revenue transfers for total net General Fund receipts of \$8.801 billion. This represents an increase of \$870.0 million (11.0%) compared to FY 2020 (**Figure 4**). Growth was driven by a \$301.5 million (7.6%) increase in individual income tax receipts. Sales/use tax and corporate income tax receipts contributed to a combined \$516.2 million in growth.

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

| | FY 2020 | FY 2021 | FY 2021 vs FY 2020 | Percent Change |
|---|-------------------|-------------------|-----------------------|-------------------|
| Net Receipts | | | | |
| Individual Income Tax | \$ 3,948.0 | \$ 4,249.5 | \$ 301.5 | 7.6% |
| Sales/Use Tax | 2,611.8 | 2,954.8 | 343.0 | 13.1% |
| Corporate Income Tax | 620.5 | 793.7 | 173.2 | 27.9% |
| Other Taxes* | 308.7 | 323.8 | 15.1 | 4.9% |
| Other Receipts** | 326.9 | 353.4 | 26.5 | 8.1% |
| Subtotal – Net Receipts | <u>\$ 7,815.9</u> | <u>\$ 8,675.2</u> | <u>\$ 859.3</u> | <u>11.0%</u> |
| Transfers | 114.7 | 125.4 | 10.7 | 9.3% |
| Total Net Receipts Plus Transfers | <u>\$ 7,930.6</u> | <u>\$ 8,800.6</u> | <u>\$ 870.0</u> | <u>11.0%</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 \$8.801 billion, 81.9% was collected from individual income taxes and sales/use tax (net of refunds) (Figure 5). Corporate income tax receipts made up 7.8%, and the remaining 9.5% 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 2021 General Fund Net Receipts
 (Dollars in Millions)



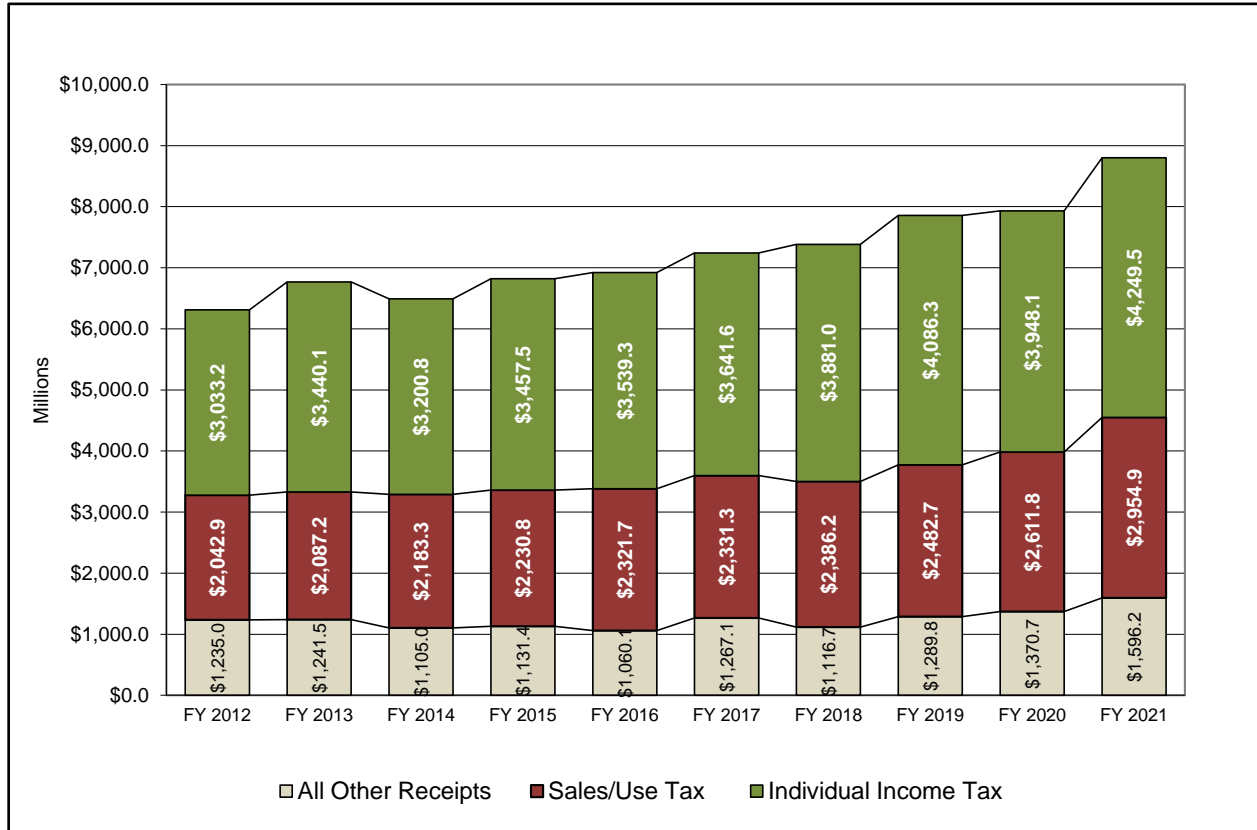
* Other Taxes include: inheritance, insurance, beer, franchise, and miscellaneous taxes.

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

Revenue Trends

From FY 2012 to FY 2021, net General Fund receipts increased by \$2.490 billion, equating to an average annual increase of 3.8% (**Figure 6**). During this period, individual income tax grew by \$1.216 billion (3.8% annually) and sales/use tax increased \$911.9 million (4.2% annually). All other General Fund revenues combined experienced a net increase of \$361.3 million from FY 2012 to FY 2021.

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

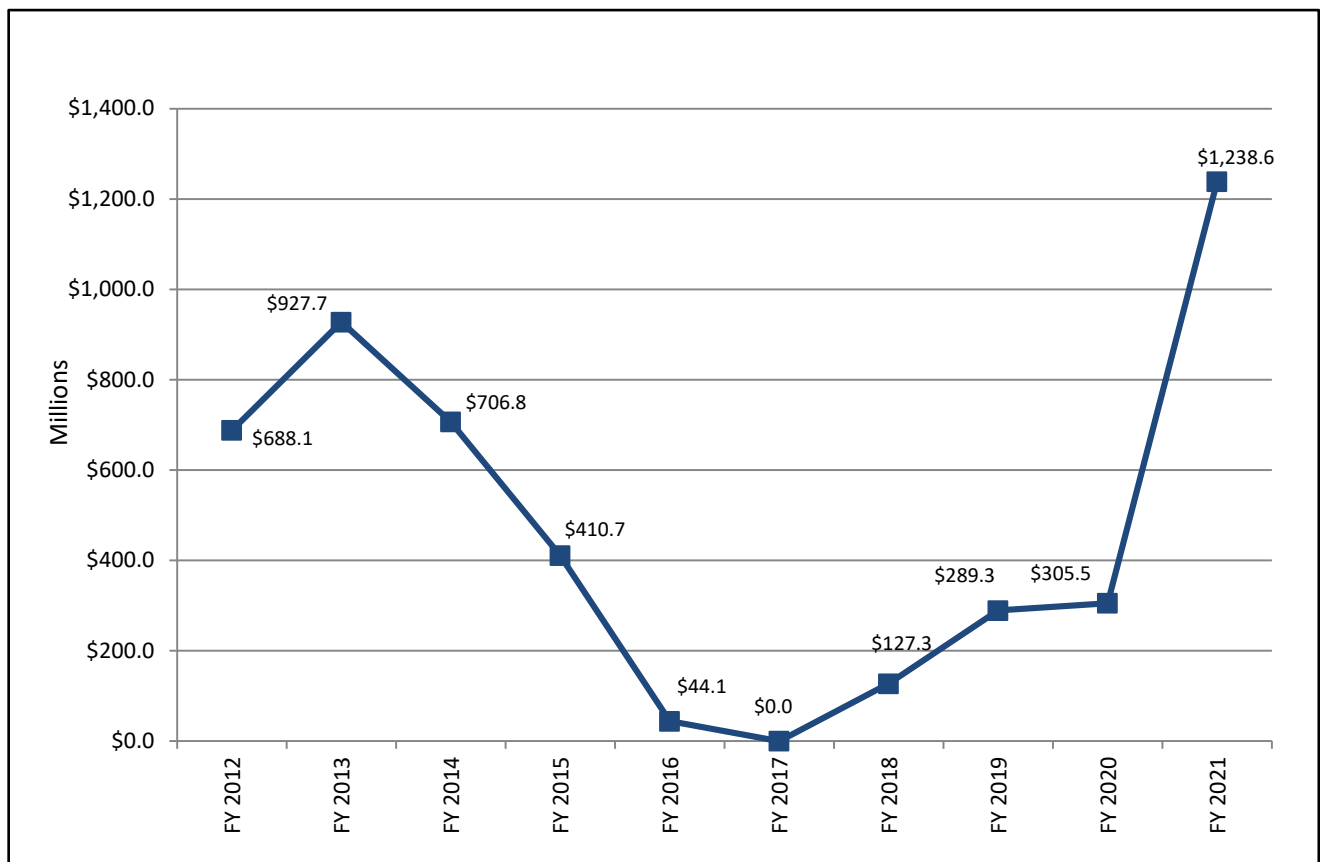


General Fund Surplus

Figure 7 shows how the General Fund surplus has fluctuated since FY 2012. The surplus declined significantly from FY 2013 to FY 2017 due to appropriations growth exceeding revenue growth over the period. 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 2021, total General Fund resources (including transfers and carryforward funds) increased 11.3% (\$921.3 million) compared to FY 2020, while net appropriations decreased \$11.8 million. As a result, the General Fund ended the fiscal year with a surplus of \$1,238.6 million. The significant increase in receipts coupled with the \$11.8 million reduction in net appropriations resulted in a \$933.1 million increase in the ending balance surplus at the end of FY 2021.

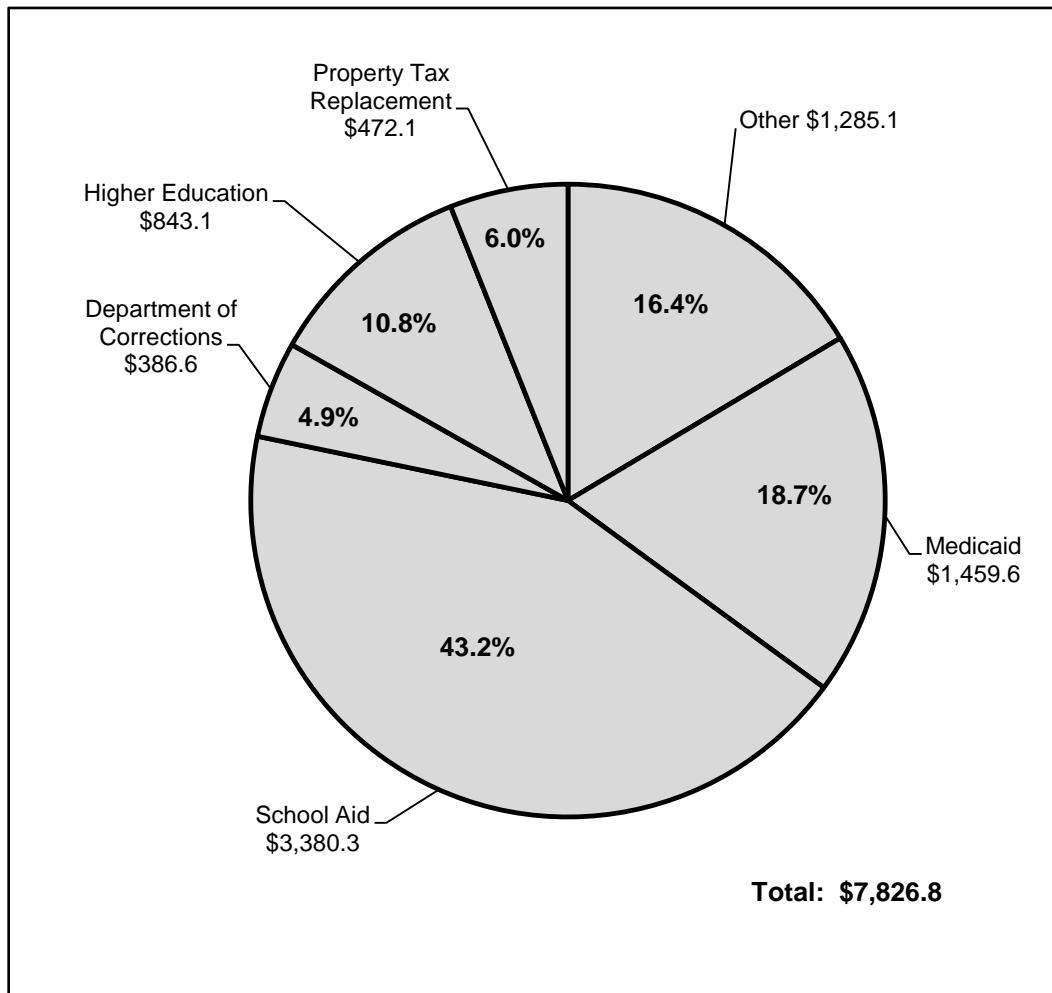
Figure 7
General Fund Surplus
(In Millions)



Appropriations

Figure 8 shows the FY 2021 appropriations divided into six categories. Of the categories listed, School Aid and Medicaid comprised 61.9% of total appropriations for FY 2021. 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 4.9% and 6.0%, respectively. The remaining 16.4% of the General Fund appropriations provided funding for all other departments and programs.

Figure 8
FY 2021 General Fund Appropriations
(In Millions)



The total funds appropriated for FY 2021 were relatively unchanged compared to FY 2020 (**Figure 9**). A total of \$7.827 billion was appropriated in FY 2021, which was a decrease of \$6.1 million (0.1%) compared to FY 2020. Of the total funds appropriated, School Aid received an increase totaling \$94.6 million (2.9%). Appropriations for Higher Education and Medicaid were reduced \$7.6 million and \$56.8 million, respectively. Nearly every other area of the FY 2021 General Fund appropriation budget was reduced from the FY 2020 level.

Two of the largest appropriations reductions were related to one-time appropriations made in FY 2020. These included \$21.0 million for flood mitigation assistance to local governments and a \$70.0 million supplemental appropriation to eliminate the projected budget shortfall in the Rebuild Iowa Infrastructure Fund (RIIF). The appropriation for Medicaid was also reduced by \$56.8 million, primarily due to an increase of 6.2% in the Federal Medical Assistance Percentage (FMAP), which reduced the State's costs.

Figure 9
Summary of General Fund Appropriations
(In Millions)

| <u>Appropriations Categories</u> | | | FY 2021 vs | Percent Change |
|----------------------------------|-------------------|-------------------|----------------|----------------|
| | <u>FY 2020</u> | <u>FY 2021</u> | <u>FY 2020</u> | |
| School Aid | \$ 3,285.7 | \$ 3,380.3 | \$ 94.6 | 2.9% |
| Medicaid | 1,516.4 | 1,459.6 | -56.8 | -3.7% |
| Higher Education | 850.7 | 843.1 | -7.6 | -0.9% |
| Property Tax Replacement | 476.2 | 472.1 | -4.1 | -0.9% |
| Department of Corrections | 386.7 | 386.6 | -0.1 | 0.0% |
| Other | 1,317.2 | 1,285.1 | -32.1 | -2.4% |
| Total | \$ 7,832.9 | \$ 7,826.8 | \$ -6.1 | -0.1% |

Numbers may not equal totals due to rounding.

Appropriations Trends

From FY 2012 to FY 2021, General Fund appropriations increased from \$6.013 billion to \$7.827 billion, an increase of \$1.814 billion. This represents an average annual increase of 3.0% over the 10 years (**Figure 11**).

The area of the General Fund budget that experienced the fastest rate of growth is Medicaid, which comprised 18.6% of the total FY 2021 General Fund budget. From FY 2012 to FY 2021, the General Fund Medicaid appropriation increased by \$406.0 million, representing an average annual increase of 3.7% over the period. (**Figure 10**)

School Aid comprised the largest portion of the FY 2021 General Fund budget at 43.2%, and therefore has accounted for the largest dollar increase over the last 10 years. School Aid increased by a total of \$756.5 million during this period, representing an average annual increase of 2.9%.

Figure 10
School Aid and Medicaid Appropriations Changes from FY 2012 to FY 2021

| <u>Appropriations</u> | | | FY 2021 vs | Average Annual |
|-----------------------|----------------|----------------|----------------|-----------------------|
| | <u>FY 2012</u> | <u>FY 2021</u> | <u>FY 2012</u> | <u>Percent Change</u> |
| School Aid | \$ 2,623.8 | \$ 3,380.3 | \$ 756.5 | 2.9% |
| Medicaid | 1,053.6 | 1,459.6 | 406.0 | 3.7% |

Numbers may not equal totals due to rounding.

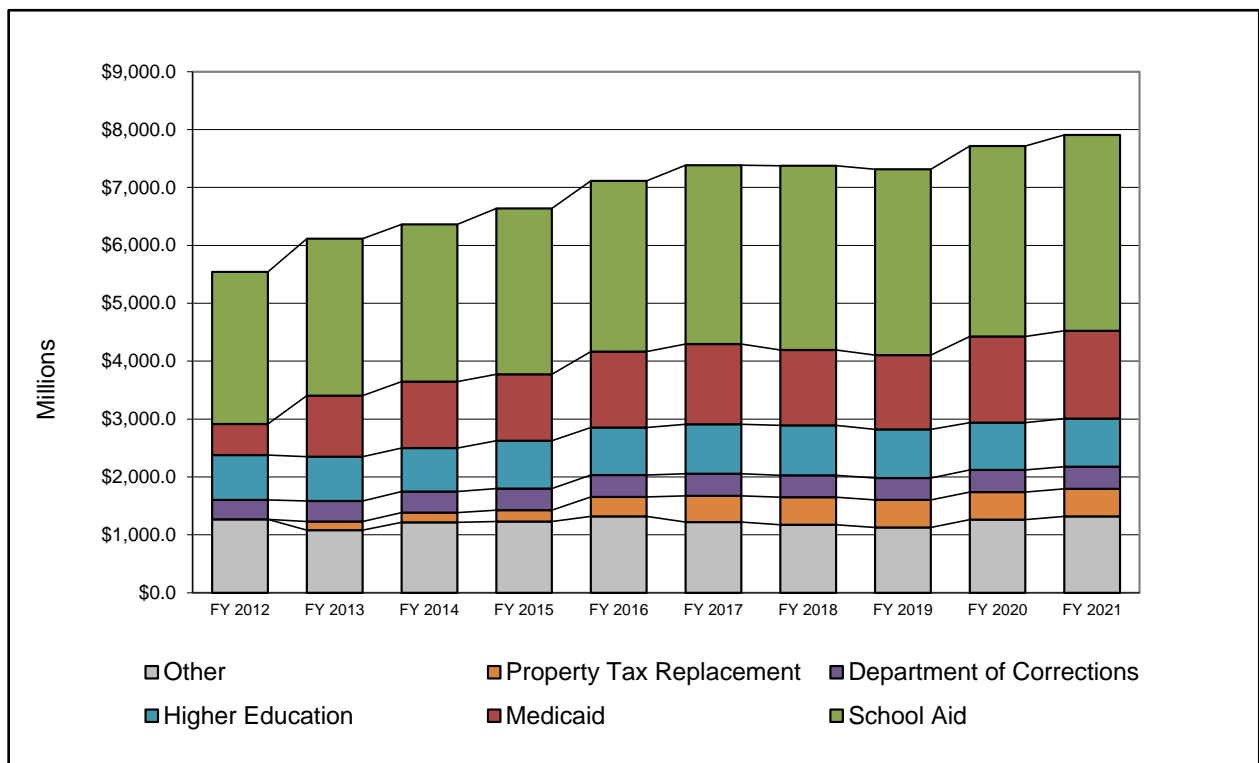
Three other areas that comprise a substantial part of the General Fund budget include Higher Education, the Department of Corrections, and Property Tax Replacement appropriations. Together, these three budget areas account for approximately 21.7% of annual General Fund appropriations. Of these three 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.

[Senate File 619](#) (Taxation and Other Provisions Act) enacted during the 2021 Legislative Session included a provision that will phase out the Commercial and Industrial Property Tax Replacement appropriation over seven fiscal years.

Changes in the General Fund appropriations for Higher Education and the Department of Corrections from FY 2012 to FY 2021 were relatively modest in comparison to increases in other budget areas. During this 10-year period, funding for the Department of Corrections increased by \$32.4 million for an average annual increase of 1.6%, while appropriations for Higher Education increased \$91.4 million for an average annual increase of 1.1%.

Figure 11
General Fund Appropriations
(In Millions)



² 2013 Iowa Acts, ch. [123](#).

Reserve Funds

At the close of FY 2021, the combined balances in the Cash Reserve Fund and the Economic Emergency Fund totaled \$801.1 million, \$17.4 million more than the statutory goal of \$783.7 million (**Figure 12**). This is also an increase of \$23.7 million (3.0%) compared to the combined balances in FY 2020.

Figure 13 compares the combined reserve fund balances to their statutory goals for the last 10 years. The balances in the reserve funds have fluctuated over the period. During the budget years that were negatively affected by economic recessions, the reserve funds have been used to offset General Fund appropriations reductions.

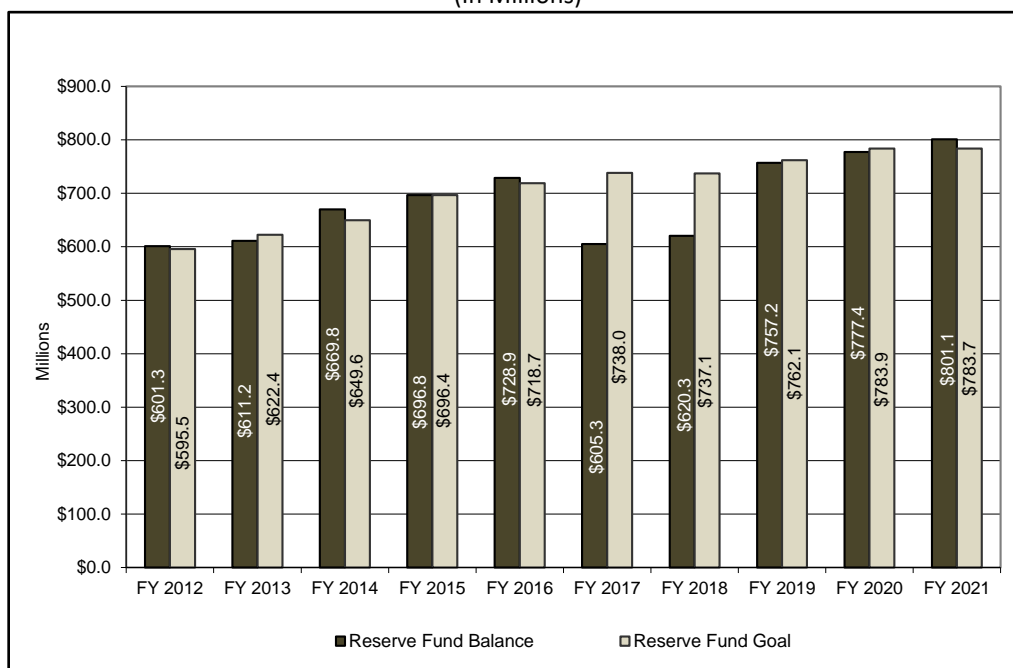
Figure 12
Reserve Funds
(In Millions)

| <u>Reserve Fund Balances</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Change</u> | <u>Percent Change</u> |
|------------------------------|-----------------|-----------------|----------------|-----------------------|
| Cash Reserve Fund | \$ 587.9 | \$ 587.8 | \$ -0.1 | 0.0% |
| Economic Emergency Fund | 189.5 | 213.3 | 23.8 | 12.6% |
| Total | \$ 777.4 | \$ 801.1 | \$ 23.7 | 3.0% |

| <u>Reserve Fund Statutory Maximums</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Change</u> | <u>Percent Change</u> |
|--|-----------------|-----------------|----------------|-----------------------|
| Cash Reserve Fund | \$ 587.9 | \$ 587.8 | \$ -0.1 | 0.0% |
| Economic Emergency Fund | 196.0 | 195.9 | -0.1 | -0.1% |
| Total | \$ 783.9 | \$ 783.7 | \$ -0.2 | 0.0% |

Numbers may not equal totals due to rounding.

Figure 13
Combined Reserve Fund Balances
(In Millions)



Taxpayer Relief Fund

The Taxpayers Trust Fund, predecessor to the Taxpayer Relief Fund, was created in 2011.³ 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 2013,⁴ 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 qualified taxpayers.

Legislation was enacted in 2018 that made various changes to the Taxpayers Trust Fund and related statutes.⁵ The legislation changed the name of the Fund to the Taxpayer Relief Fund, repealed the Taxpayers Trust Fund Tax Credit Fund, and removed a \$60.0 million transfer cap 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 tax⁶ 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. Beginning in FY 2021, if the actual net General Fund revenues for the previous fiscal year are greater than the adjusted revenue estimate established for the previous fiscal year, the amount of the difference is transferred to the Taxpayer Relief Fund. Prior to FY 2021, the transfer amount was capped at \$60.0 million.

The beginning balance in the Taxpayer Relief Fund in FY 2021 totaled \$74.1 million. The Fund also received a General Fund surplus transfer of \$21.5 million in FY 2021 from the FY 2020 General Fund surplus after the reserve fund balance requirements were met. In addition, two General Fund transfers totaling \$5.3 million were made to the General Fund, including \$2.8 million for the Homestead Tax Credit and \$2.5 million for the Elderly & Disabled Tax Credit.⁷ The FY 2021 ending balance equals \$90.4 million (**Figure 14**).

Figure 14
Taxpayer Relief Fund
(In Millions)

| | Actual FY 2019 | Actual FY 2020 | Actual FY 2021 |
|--------------------------------|-------------------|-------------------|-------------------|
| Funds Available | | | |
| Balance Brought Forward | \$ 8.4 | \$ 13.5 | \$ 74.1 |
| General Fund Surplus Transfer | 13.4 | 60.0 | 21.5 |
| Interest | 0.1 | 0.6 | 0.1 |
| Total Funds Available | <u>\$ 21.9</u> | <u>\$ 74.1</u> | <u>\$ 95.7</u> |
| Expenditures | | | |
| Transfer to General Fund | -8.4 | 0.0 | -5.3 |
| Balance Carried Forward | <u>\$ 13.5</u> | <u>\$ 74.1</u> | <u>\$ 90.4</u> |

Numbers may not equal totals due to rounding.

³ 2011 Iowa Acts, ch. [123](#).

⁴ 2013 Iowa Acts, ch. [123](#).

⁵ 2018 Iowa Acts, ch. [1161](#).

⁶ Iowa Code [§422.7](#)(31).

⁷ 2020 Iowa Acts, ch. [1121](#)

Summary of FY 2021 Appropriations Activity

Appropriations are used by the General Assembly and the Governor for the purpose of developing a budget and controlling expenditures for State government. Appropriations establish 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, adjustments require 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 2020 Legislative Session totaled \$7.778 billion for FY 2021. By the end of FY 2021, the standing appropriations were adjusted up by \$4.1 million to account for year-end expenditures being above the amount budgeted. There were also \$44.2 million in supplemental appropriations enacted into law during the 2021 Legislative Session. These original appropriations plus adjustments resulted in net appropriations of \$7.827 billion for the year.

In addition to the appropriations adjustments, \$264.3 million of FY 2020 appropriated funds were carried forward for expenditure in FY 2021, while \$357.6 million in appropriated funds were unspent in FY 2020 and allowed to carry forward to FY 2022. At the conclusion of FY 2021, departments reverted \$17.9 million in appropriated funds back to the General Fund. The net expenditure of appropriated funds totaled \$7.716 billion for the fiscal year (Figure 15).

Figure 15
Summary of FY 2021 General Fund Appropriations

| General Fund Appropriations | FY 2021 |
|--|-------------------------|
| Enacted Appropriations 2021 Session | \$ 7,778,493,647 |
| Adjustments to Standings | 4,111,898 |
| Supplemental/Deappropriations | 44,230,000 |
| Total Net Appropriations | \$ 7,826,835,545 |
| Other Activity | |
| Balance Forward from the Previous Year | \$ 264,281,168 |
| Appropriations Transfers In | 1,709,734 |
| Appropriations Transfers Out | -1,709,734 |
| Balance Carryforward to the Next Year | -357,618,681 |
| Reversions Total | -17,896,336 |
| Total Other Activity | \$ -111,233,849 |
| Total Net Appropriated Funds Expended | \$ 7,715,601,696 |

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 2021 budget was first enacted, \$4.5 million was budgeted for State Appeal Board costs. By the close of the fiscal year, the Board had approved claims and other expenses totaling \$12.2 million, necessitating an adjustment of \$7.6 million. **Figure 16** lists the standing appropriations that received adjustments during FY 2021.

Figure 16
FY 2021 Adjustments to Standing Appropriations

| Department | Appropriation Name | Budgeted Appropriation | Adjustments | Final Net Appropriation |
|-------------------------|--|---------------------------|---------------------|----------------------------|
| Administrative Services | Federal Cash Management | \$ 54,182 | \$ 161,153 | \$ 215,335 |
| Administrative Services | Unemployment Compensation | 421,655 | -195,176 | 226,479 |
| Corrections | State Cases Court Costs | 10,000 | -10,000 | 0 |
| Corrections | Real Estate - Capitals from Sales | 0 | 779 | 779 |
| College Student Aid | Tuition Grant - For-Profit | 426,220 | 0 | 426,220 |
| College Student Aid | Tuition Grant Program - Standing | 47,703,463 | 0 | 47,703,463 |
| Economic Development | Tourism Marketing | 900,000 | -68,527 | 831,473 |
| Education | State Foundation School Aid | 3,377,029,000 | 3,309,562 | 3,380,338,562 |
| Executive Council | Court Costs | 56,455 | 255,414 | 311,869 |
| Executive Council | Drainage Assessment | 19,367 | 115,642 | 135,009 |
| Executive Council | Public Improvements | 9,575 | 1,554 | 11,129 |
| Governor's Office | Presidential Electors | 0 | 465 | 465 |
| Human Services | Child Abuse Prevention | 232,570 | -44,142 | 188,428 |
| Human Services | Commission of Inquiry | 1,394 | -1,394 | 0 |
| Human Services | Nonresident Commitment M.III | 142,802 | -127,315 | 15,487 |
| Legislative Branch | Legislative Branch | 36,000,000 | -734,779 | 35,265,221 |
| Management | Appeal Board Claims | 4,501,794 | 7,666,484 | 12,168,278 |
| Public Defense | Compensation and Expense | 342,556 | 131,224 | 473,780 |
| Public Health | Iowa Registry for Congenital & Inherited Disorders | 223,521 | -34,993 | 188,528 |
| Revenue | Homestead Tax Credit | 139,984,518 | -147,961 | 139,836,557 |
| Revenue | Ag Land Tax Credit | 39,100,000 | -1,468 | 39,098,532 |
| Revenue | Elderly and Disabled Tax Credit | 20,500,000 | -6,139,014 | 14,360,986 |
| Revenue | Commercial and Industrial Property Tax Replacement | 152,114,544 | -8,316 | 152,106,228 |
| Revenue | Military Service Tax Refunds | 1,700,500 | -4,447 | 1,696,053 |
| Revenue | Printing Cigarette Stamps | 124,652 | -12,848 | 111,804 |
| Total | | <u>\$ 3,821,598,768</u> | <u>\$ 4,111,897</u> | <u>\$ 3,825,710,665</u> |

Numbers may not equal totals due to rounding to the nearest dollar.

Supplemental Appropriations and Deappropriations

A total of \$44.2 million in supplemental appropriations were enacted during the 2021 Legislative Session for the FY 2021 budget (**Figure 17**). The appropriations were included for two separate budget bills:

- [SF 284](#) (FY 2021 Supplemental Appropriations Act): Appropriated \$21.0 million to the Office of the Chief Information Officer (OCIO) to fund a State contract with Workday, Inc., for continued work to replace the State’s personnel, accounting, and budget systems.
- [SF 615](#) (FY 2022 Standing Appropriations Act): Appropriated \$23.2 million to the Office of the Chief Information Officer (OCIO) to fund a State contract with Workday, Inc., for continued work to replace the State’s personnel, accounting, and budget systems.

Figure 17
FY 2021 Supplemental Appropriations

| Department | Appropriation Name | Appropriation | Act |
|--|---------------------------|----------------------|------------|
| Office of the Chief Information Officer (OCIO) | Workday Contract | \$ 21,000,000 | SF 284 |
| Office of the Chief Information Officer (OCIO) | Workday Contract | 23,230,000 | SF 615 |
| Total | | <u>\$ 44,230,000</u> | |

Allocation of General Legislative Decreases

During the 2020 Legislative Session, [HF 2643](#) (FY 2021 Omnibus Appropriations Act) reduced the General Fund appropriations to the Board of Regents by \$8.0 million. The Act specified that the Board of Regents would decide on how to distribute the reduction across the appropriations (**Figure 18**).

Figure 18
Session Law Decreases (2020 Legislative Session)

| HF 2643 (FY 2021 Omnibus Appropriations Act) | <u>FY 2021 Adjustment</u> |
|--|-------------------------------|
| Board of Regents | |
| BOR - FY 21 Regents Decrease | \$ 8,000,000 |
| <u>Allocation</u> | |
| UI - General University | \$ 3,105,313 |
| UI Statewide Cancer Registry | 2,066 |
| Iowa Birth Defects Registry | 531 |
| UI - Iowa Nonprofit Resource Center | 2,252 |
| Oakdale Campus | 30,301 |
| Family Practice Program | 24,781 |
| Child Health Care Services | 9,139 |
| Iowa Flood Center | 16,629 |
| UI Sub Abuse Consortium | 770 |
| Primary Health Care | 8,993 |
| Iowa Online Advance Academy | 6,677 |
| ISU - General University | 2,479,359 |
| ISU - Veterinary Diagnostic Laboratory | 62,472 |
| ISU Ag Experiment Station | 424,342 |
| ISU Cooperative Extension | 259,356 |
| UNI - General University | 1,415,742 |
| UNI - Science, Technology, Engineering, Math | 91,527 |
| UNI - Real Estate Education Program | 1,779 |
| Recycling & Reuse Center | 2,488 |
| Regents Board Office | 11,013 |
| Public Radio Operations | 4,979 |
| Center for Biocatalysis | 10,029 |
| Livestock Disease Research | 2,454 |
| Regent Resource Centers | 3,864 |
| Biosciences Innovation Ecosystem | 11,714 |
| UI - Biosciences Innovation Ecosystem | 3,905 |
| UNI - Additive Manufacturing | 5,679 |
| UI Center for Ag Safety and Health | 1,846 |
| Total | <u>\$ 8,000,000</u> |

Numbers may not equal totals due to rounding to the nearest dollar.

Balances Brought Forward

State agencies carried forward a total of \$264.3 million from FY 2020 appropriations to FY 2021 and \$357.6 million from FY 2021 appropriations to FY 2022. 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 19** and **20**, with additional detail provided in the **Appendix**.

Figure 19
Appropriations Balances Carried Forward
from FY 2020 to FY 2021

| | Balance Carryforward |
|---|-------------------------|
| Human Services, Department of | \$ 222,627,551 |
| Veterans Affairs, Department of | 16,329,048 |
| Office of the Chief Information Officer | 5,000,000 |
| Iowa Workforce Development | 4,182,248 |
| Education, Department of | 4,050,535 |
| Economic Development Authority | 2,626,065 |
| Attorney General | 2,353,085 |
| Department of Public Safety | 2,080,022 |
| Natural Resources, Department of | 1,531,416 |
| Inspections & Appeals, Department of | 1,202,141 |
| Corrections, Department of | 633,467 |
| All Other Agencies | 1,665,590 |
| Total | \$ 264,281,168 |

Numbers may not equal totals due to rounding to the nearest dollar.

Figure 20
Appropriations Balances Carried Forward
from FY 2021 to FY 2022

| | Balance |
|---|-----------------------|
| | <u>Carryforward</u> |
| Human Services, Department of | \$ 288,439,315 |
| Office of the Chief Information Officer | 25,192,877 |
| Veterans Affairs, Department of | 21,015,705 |
| Iowa Workforce Development | 8,465,263 |
| Education, Department of | 3,446,816 |
| Economic Development Authority | 2,660,195 |
| Attorney General | 2,341,113 |
| Inspections & Appeals, Department of | 1,334,429 |
| Department of Natural Resources | 913,398 |
| Department of Corrections | 687,844 |
| College Student Aid Commission | 669,881 |
| All Other Agencies | <u>2,451,845</u> |
| Total | <u>\$ 357,618,681</u> |

Numbers may not equal totals due to rounding to the nearest dollar.

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 2021, the transfer authority under Iowa Code section 8.39 was used to transfer \$53,000 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 21 summarizes the appropriation transfers made during FY 2021 and identifies those transfers made under Iowa Code section 8.39, as well as all other transfers.

Figure 21
FY 2021 Appropriation Transfers

| | | Appropriation Transfer In | Appropriation Transfer Out | Net Change |
|--|---|------------------------------|-------------------------------|--------------|
| Section 8.39 Transfers | | | | |
| Ethics & Campaign Disclosure Board | General Operations | \$ 29,986 | \$ 0 | \$ 29,986 |
| Iowa Department of Revenue | Operations | 0 | -29,986 | -29,986 |
| College Student Aid Commission | Future Ready Iowa Skilled Workforce Last-Dollar Scholarship | 23,498 | 0 | 23,498 |
| College Student Aid Commission | Iowa Vocational-Technical Tuition Grant | 0 | -23,498 | -23,498 |
| Subtotal Section 8.39 Transfers | | \$ 53,484 | \$ -53,484 | \$ 0 |
| Other Transfers | | | | |
| Corrections | Central Office - County Confinement | \$ 1,656,250 | \$ 0 | \$ 1,656,250 |
| | Iowa Medical & Classification Center | 0 | -1,261,250 | -1,261,250 |
| | Iowa State Penitentiary | 0 | -150,000 | -150,000 |
| | Iowa Correctional Institution for Women | 0 | -100,000 | -100,000 |
| | Ft. Dodge Correctional Facility | 0 | -100,000 | -100,000 |
| | Rockwell City Correctional Facility | 0 | -45,000 | -45,000 |
| Subtotal Other Transfers | | \$ 1,656,250 | \$ -1,656,250 | \$ 0 |
| Total All Transfers | | \$ 1,709,734 | \$ -1,709,734 | \$ 0 |

Reversions

Unless an agency is allowed to carry forward unspent funds from an appropriation, the unspent funds revert to the fund from which they were appropriated. State agencies reverted \$17.9 million from FY 2021 General Fund appropriations, with 73.2% of these reversions from appropriations to the Department of Inspection and Appeals. **Figure 22** summarizes the reversions by State agency. A detailed listing of all reversions by subcommittee is provided in the **Appendix**.

Figure 22
FY 2021 General Fund Reversions

| | Reversion Amount | Percent of Total |
|---------------------------------------|----------------------|---------------------|
| Department of Inspections and Appeals | \$ 13,097,985 | 73.2% |
| Department of Education | 1,703,291 | 9.5% |
| Department of Corrections | 905,943 | 5.1% |
| Board of Regents | 544,071 | 3.0% |
| Iowa Law Enforcement Academy | 308,212 | 1.7% |
| Department of Revenue | 145,129 | 0.8% |
| Department of Public Health | 139,352 | 0.8% |
| Judicial Branch | 136,326 | 0.8% |
| Department of Human Rights | 133,843 | 0.7% |
| Department of Management | 99,381 | 0.6% |
| Iowa Workforce Development | 98,600 | 0.6% |
| Agriculture and Land Stewardship | 87,134 | 0.5% |
| Public Employment Relations Board | 83,196 | 0.5% |
| Department of Public Safety | 80,870 | 0.5% |
| All Other Departments | 333,003 | 1.9% |
| Total | <u>\$ 17,896,336</u> | <u>100.0%</u> |

Numbers may not equal totals due to rounding to the nearest dollar.

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STATE OF IOWA
FY 2021
YEAR-END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS

Appendix

FISCAL SERVICES DIVISION

January 2022



LEGISLATIVE
SERVICES AGENCY

Serving the Iowa Legislature

FY 2021 General Fund Appropriation Activity by Department

| Special Department Name | Original Approp | Adj to Standings | Session Law | | | Total | Balance Brought | | | Balance Carry | | | Total |
|--|-------------------------|---------------------|-------------|----------------------|-------------------------|-----------------------|---------------------|----------------------|------------------------|-----------------------|-------------------------|--|-------|
| | | | Adjustment | Supp & Deapprop | | | Forward | Transfer In | Transfer Out | Forward | Reversion | | |
| Administrative Services, Department of | \$ 8,380,389 | \$ -34,023 | \$ 0 | \$ 0 | \$ 8,346,366 | \$ 12,572 | \$ 0 | \$ 0 | \$ -335,660 | \$ -2,020 | \$ 8,021,258 | | |
| Aging, Iowa Department on | 12,314,203 | 0 | 0 | 0 | 12,314,203 | 0 | 0 | 0 | 0 | 0 | 12,314,203 | | |
| Agriculture and Land Stewardship, Dept of | 24,579,875 | 0 | 0 | 0 | 24,579,875 | 301,437 | 0 | 0 | -254,438 | -40,225 | 24,586,649 | | |
| Attorney General | 13,657,577 | 0 | 0 | 0 | 13,657,577 | 2,353,085 | 0 | 0 | -2,341,113 | -5,000 | 13,664,548 | | |
| Auditor of State | 986,193 | 0 | 0 | 0 | 986,193 | 0 | 0 | 0 | 0 | -1,301 | 984,892 | | |
| Blind, Department for the | 2,252,001 | 0 | 0 | 0 | 2,252,001 | 32,741 | 0 | 0 | 0 | -2,093 | 2,282,649 | | |
| Chief Information Officer, Office of the | 5,000,000 | 0 | 0 | 44,230,000 | 49,230,000 | 5,000,000 | 0 | 0 | -25,192,877 | 0 | 29,037,123 | | |
| Civil Rights Commission, Iowa | 1,252,899 | 0 | 0 | 0 | 1,252,899 | 0 | 0 | 0 | 0 | -5 | 1,252,894 | | |
| College Student Aid Commission | 73,951,620 | 0 | 0 | 0 | 73,951,620 | 520,468 | 23,498 | -23,498 | -669,881 | 0 | 73,802,207 | | |
| Commerce, Department of | 1,436,310 | 0 | 0 | 0 | 1,436,310 | 0 | 0 | 0 | 0 | 0 | 1,436,310 | | |
| Corrections, Department of | 386,604,832 | -9,221 | 0 | 0 | 386,595,611 | 633,465 | 1,656,250 | -1,656,250 | -1,588,066 | -905,944 | 384,735,066 | | |
| Cultural Affairs, Department of | 5,975,067 | 0 | 0 | 0 | 5,975,067 | 217,000 | 0 | 0 | -433,100 | 0 | 5,758,967 | | |
| Drug Control Policy, Governor's Office of | 239,271 | 0 | 0 | 0 | 239,271 | 0 | 0 | 0 | 0 | 0 | 239,271 | | |
| Economic Development Authority | 16,036,754 | -68,527 | 0 | 0 | 15,968,227 | 2,626,065 | 0 | 0 | -2,660,195 | -65,040 | 15,869,057 | | |
| Education, Department of | 3,685,920,507 | 3,309,562 | 0 | 0 | 3,689,230,069 | 4,050,535 | 0 | 0 | -3,446,816 | -1,703,291 | 3,688,130,496 | | |
| Ethics and Campaign Disclosure Board, Iowa | 668,863 | 0 | 0 | 0 | 668,863 | 10,090 | 29,986 | 0 | -341 | -342 | 708,256 | | |
| Executive Council | 85,397 | 372,610 | 0 | 0 | 458,007 | 0 | 0 | 0 | 0 | 0 | 458,007 | | |
| Governor/Lt. Governor's Office | 2,458,046 | 465 | 0 | 0 | 2,458,511 | 1,576 | 0 | 0 | -7,449 | -7,449 | 2,445,189 | | |
| Homeland Security and Emergency Mgmt | 2,139,390 | 0 | 0 | 0 | 2,139,390 | 0 | 0 | 0 | 0 | 0 | 2,139,390 | | |
| Human Rights, Department of | 2,512,364 | 0 | 0 | 0 | 2,512,364 | 25,382 | 0 | 0 | -71,756 | -133,843 | 2,332,148 | | |
| Human Services, Department of | 1,910,593,860 | -172,851 | 0 | 0 | 1,910,421,009 | 222,627,551 | 0 | 0 | -288,439,315 | -192,711 | 1,844,416,533 | | |
| Inspections and Appeals, Department of | 79,479,627 | 0 | 0 | 0 | 79,479,627 | 1,202,141 | 0 | 0 | -1,334,429 | -13,097,985 | 66,249,355 | | |
| Iowa Finance Authority | 658,000 | 0 | 0 | 0 | 658,000 | 10,809 | 0 | 0 | -25,865 | 0 | 642,944 | | |
| Judicial Branch | 184,123,737 | 0 | 0 | 0 | 184,123,737 | 0 | 0 | 0 | 0 | -136,326 | 183,987,411 | | |
| Law Enforcement Academy | 1,118,914 | 0 | 0 | 0 | 1,118,914 | 288,904 | 0 | 0 | 0 | -308,212 | 1,099,606 | | |
| Legislative Branch | 36,000,000 | -734,779 | 0 | 0 | 35,265,221 | 0 | 0 | 0 | 0 | 0 | 35,265,221 | | |
| Management, Department of | 33,987,575 | 7,666,484 | 0 | 0 | 41,654,059 | 0 | 0 | 0 | 0 | 0 | 41,654,059 | | |
| Natural Resources, Department of | 13,968,058 | 0 | 0 | 0 | 13,968,058 | 1,531,416 | 0 | 0 | -913,398 | 0 | 14,586,076 | | |
| Parole, Board of | 1,240,265 | 0 | 0 | 0 | 1,240,265 | 40,393 | 0 | 0 | -26,278 | -41,151 | 1,213,228 | | |
| Public Defense, Department of | 6,770,696 | 131,224 | 0 | 0 | 6,901,920 | 0 | 0 | 0 | 0 | -6 | 6,901,914 | | |
| Public Employment Relations Board | 1,492,452 | 0 | 0 | 0 | 1,492,452 | 59,245 | 0 | 0 | -83,196 | -111,529 | 1,356,973 | | |
| Public Health, Department of | 53,995,021 | -34,994 | 0 | 0 | 53,960,028 | 0 | 0 | 0 | -53,913 | -139,352 | 53,766,762 | | |
| Public Information Board | 343,019 | 0 | 0 | 0 | 343,019 | 8,393 | 0 | 0 | -4,118 | -9,696 | 337,598 | | |
| Public Safety, Department of | 107,739,167 | 0 | 0 | 0 | 107,739,167 | 2,080,022 | 0 | 0 | -85,044 | -80,870 | 109,653,275 | | |
| Regents, Board of | 575,242,437 | 0 | 0 | 0 | 575,242,437 | 100,000 | 0 | 0 | 0 | -642,871 | 574,699,566 | | |
| Revenue, Department of | 493,691,431 | -6,314,054 | 0 | 0 | 487,377,377 | 23,638 | 0 | -29,986 | -145,129 | -145,129 | 487,080,772 | | |
| Secretary of State, Office of the | 3,295,516 | 0 | 0 | 0 | 3,295,516 | 423 | 0 | 0 | -4,095 | -4,095 | 3,287,749 | | |
| Treasurer of State, Office of | 1,017,442 | 0 | 0 | 0 | 1,017,442 | 12,520 | 0 | 0 | -21,242 | -21,242 | 987,479 | | |
| Veterans Affairs, Department of | 11,351,315 | 0 | 0 | 0 | 11,351,315 | 16,329,048 | 0 | 0 | -21,015,705 | -10 | 6,664,648 | | |
| Workforce Development, Department of | 15,933,557 | 0 | 0 | 0 | 15,933,557 | 4,182,248 | 0 | 0 | -8,465,263 | -98,600 | 11,551,942 | | |
| Grand Total | \$ 7,778,493,647 | \$ 4,111,896 | \$ 0 | \$ 44,230,000 | \$ 7,826,835,544 | \$ 264,281,167 | \$ 1,709,734 | \$ -1,709,734 | \$ -357,618,682 | \$ -17,896,338 | \$ 7,715,601,691 | | |

**Administration and Regulation Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

| Special Department Name | Appropriation Name | Session Law | | | | Total | Balance Brought | | | Balance Carry | | | Total |
|---|---|-------------------|------------------|------------|-------------------|-------------------|------------------|---------------|--------------|--------------------|--------------------|-------------------|-------|
| | | Original Approp | Adj to Standings | Adjustment | Supp & Deapprop | | Forward | Transfer In | Transfer Out | Forward | Reversion | | |
| Administrative Services | Administrative Services, Dept. | \$ 3,603,404 | \$ 0 | \$ 0 | \$ 0 | \$ 3,603,404 | \$ 10,054 | \$ 0 | \$ 0 | \$ -1,546 | \$ -1,546 | \$ 3,610,366 | |
| Administrative Services | Federal Cash Management Standing | 54,182 | 161,153 | 0 | 0 | 215,335 | 0 | 0 | 0 | 0 | 0 | 215,335 | |
| Administrative Services | Terrace Hill Operations | 418,200 | 0 | 0 | 0 | 418,200 | 0 | 0 | 0 | -474 | -474 | 417,252 | |
| Administrative Services | Unemployment Compensation-State Standing | 421,655 | -195,176 | 0 | 0 | 226,479 | 0 | 0 | 0 | 0 | 0 | 226,479 | |
| Administrative Services | Utilities | 3,882,948 | 0 | 0 | 0 | 3,882,948 | 2,518 | 0 | 0 | -333,640 | 0 | 3,551,826 | |
| Administrative Services Total | | 8,380,389 | -34,023 | 0 | 0 | 8,346,366 | 12,572 | 0 | 0 | -335,660 | -2,020 | 8,021,258 | |
| Auditor of State | Auditor of State - General Office | 986,193 | 0 | 0 | 0 | 986,193 | 0 | 0 | 0 | 0 | -1,301 | 984,892 | |
| Auditor of State Total | | 986,193 | 0 | 0 | 0 | 986,193 | 0 | 0 | 0 | 0 | -1,301 | 984,892 | |
| Chief Information Officer | Broadband Grants | 5,000,000 | 0 | 0 | 0 | 5,000,000 | 5,000,000 | 0 | 0 | 0 | 0 | 10,000,000 | |
| Chief Information Officer | Enterprise Personnel, Accounting and Budget System | 0 | 0 | 0 | 21,000,000 | 21,000,000 | 0 | 0 | 0 | -1,962,877 | 0 | 19,037,123 | |
| Chief Information Officer | Enterprise Personnel, Accounting and Budget System II | 0 | 0 | 0 | 23,230,000 | 23,230,000 | 0 | 0 | 0 | -23,230,000 | 0 | 0 | |
| Chief Information Officer Total | | 5,000,000 | 0 | 0 | 44,230,000 | 49,230,000 | 5,000,000 | 0 | 0 | -25,192,877 | 0 | 29,037,123 | |
| Commerce | Alcoholic Beverages Operations | 1,075,454 | 0 | 0 | 0 | 1,075,454 | 0 | 0 | 0 | 0 | 0 | 1,075,454 | |
| Commerce | Professional Licensing Bureau | 360,856 | 0 | 0 | 0 | 360,856 | 0 | 0 | 0 | 0 | 0 | 360,856 | |
| Commerce Total | | 1,436,310 | 0 | 0 | 0 | 1,436,310 | 0 | 0 | 0 | 0 | 0 | 1,436,310 | |
| Drug Control Policy | Drug Policy Coordinator | 239,271 | 0 | 0 | 0 | 239,271 | 0 | 0 | 0 | 0 | 0 | 239,271 | |
| Drug Control Policy Total | | 239,271 | 0 | 0 | 0 | 239,271 | 0 | 0 | 0 | 0 | 0 | 239,271 | |
| Ethics and Campaign Disclosure Board | Iowa Ethics & Campaign Disclosure Board | 668,863 | 0 | 0 | 0 | 668,863 | 10,090 | 29,986 | 0 | -341 | -342 | 708,256 | |
| Ethics and Campaign Disclosure Board Total | | 668,863 | 0 | 0 | 0 | 668,863 | 10,090 | 29,986 | 0 | -341 | -342 | 708,256 | |
| Executive Council | Court Costs | 56,455 | 255,414 | 0 | 0 | 311,869 | 0 | 0 | 0 | 0 | 0 | 311,869 | |
| Executive Council | Drainage Assessment | 19,367 | 115,642 | 0 | 0 | 135,009 | 0 | 0 | 0 | 0 | 0 | 135,009 | |
| Executive Council | Public Improvements | 9,575 | 1,554 | 0 | 0 | 11,129 | 0 | 0 | 0 | 0 | 0 | 11,129 | |
| Executive Council Total | | 85,397 | 372,610 | 0 | 0 | 458,007 | 0 | 0 | 0 | 0 | 0 | 458,007 | |
| Governor/Lt. Governor's Office | Governor/Lt. Governor's Office | 2,315,344 | 0 | 0 | 0 | 2,315,344 | 0 | 0 | 0 | -6,679 | -6,679 | 2,301,985 | |
| Governor/Lt. Governor's Office | Presidential Electors | 0 | 465 | 0 | 0 | 465 | 0 | 0 | 0 | 0 | 0 | 465 | |
| Governor/Lt. Governor's Office | Terrace Hill Quarters | 142,702 | 0 | 0 | 0 | 142,702 | 1,576 | 0 | 0 | -769 | -769 | 142,739 | |
| Governor/Lt. Governor's Office Total | | 2,458,046 | 465 | 0 | 0 | 2,458,511 | 1,576 | 0 | 0 | -7,449 | -7,449 | 2,445,189 | |
| Human Rights | Community Advocacy and Services | 956,894 | 0 | 0 | 0 | 956,894 | 22,182 | 0 | 0 | -64,757 | -64,777 | 849,541 | |
| Human Rights | Criminal & Juvenile Justice | 1,226,399 | 0 | 0 | 0 | 1,226,399 | 0 | 0 | 0 | 0 | 0 | 1,226,399 | |
| Human Rights | Human Rights Administration | 189,071 | 0 | 0 | 0 | 189,071 | 3,201 | 0 | 0 | -6,998 | -6,998 | 178,275 | |
| Human Rights | Single Grant Program | 140,000 | 0 | 0 | 0 | 140,000 | 0 | 0 | 0 | 0 | -62,068 | 77,932 | |
| Human Rights Total | | 2,512,364 | 0 | 0 | 0 | 2,512,364 | 25,382 | 0 | 0 | -71,756 | -133,843 | 2,332,148 | |
| Inspections and Appeals | Administration Division | 546,312 | 0 | 0 | 0 | 546,312 | 86,027 | 0 | 0 | -97,910 | -97,910 | 436,519 | |
| Inspections and Appeals | Administrative Hearings Div. | 625,827 | 0 | 0 | 0 | 625,827 | 98,598 | 0 | 0 | -130,582 | 0 | 593,843 | |
| Inspections and Appeals | Child Advocacy Board | 2,582,454 | 0 | 0 | 0 | 2,582,454 | 7,597 | 0 | 0 | -1,342 | -1,342 | 2,587,368 | |
| Inspections and Appeals | Employment Appeal Board | 38,912 | 0 | 0 | 0 | 38,912 | 500 | 0 | 0 | -4,104 | -4,104 | 31,205 | |
| Inspections and Appeals | Food and Consumer Safety | 574,819 | 0 | 0 | 0 | 574,819 | 0 | 0 | 0 | 0 | 0 | 574,819 | |
| Inspections and Appeals | Health Facilities Division | 4,734,682 | 0 | 0 | 0 | 4,734,682 | 170,953 | 0 | 0 | -200,207 | -200,207 | 4,505,221 | |
| Inspections and Appeals | Indigent Defense Appropriation | 40,760,448 | 0 | 0 | 0 | 40,760,448 | 0 | 0 | 0 | 0 | -11,894,138 | 28,866,310 | |
| Inspections and Appeals | Investigations Division | 2,471,791 | 0 | 0 | 0 | 2,471,791 | 266,714 | 0 | 0 | -312,512 | -312,512 | 2,113,480 | |
| Inspections and Appeals | Public Defender | 27,144,382 | 0 | 0 | 0 | 27,144,382 | 571,752 | 0 | 0 | -587,773 | -587,773 | 26,540,588 | |
| Inspections and Appeals Total | | 79,479,627 | 0 | 0 | 0 | 79,479,627 | 1,202,141 | 0 | 0 | -1,334,429 | -13,097,985 | 66,249,355 | |
| Management | Appeal Board Claims | 4,501,794 | 7,666,484 | 0 | 0 | 12,168,278 | 0 | 0 | 0 | 0 | 0 | 12,168,278 | |
| Management | Department of Management Operations | 2,695,693 | 0 | 0 | 0 | 2,695,693 | 0 | 0 | 0 | 0 | 0 | 2,695,693 | |
| Management | Special Olympics Fund | 100,000 | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 | 100,000 | |
| Management | Transportation Equity Fund Appropriation | 26,690,088 | 0 | 0 | 0 | 26,690,088 | 0 | 0 | 0 | 0 | 0 | 26,690,088 | |
| Management Total | | 33,987,575 | 7,666,484 | 0 | 0 | 41,654,059 | 0 | 0 | 0 | 0 | 0 | 41,654,059 | |
| Public Information Board | Iowa Public Information Board | 343,019 | 0 | 0 | 0 | 343,019 | 8,393 | 0 | 0 | -4,118 | -9,696 | 337,598 | |
| Public Information Board Total | | 343,019 | 0 | 0 | 0 | 343,019 | 8,393 | 0 | 0 | -4,118 | -9,696 | 337,598 | |

**Administration and Regulation Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

| Special Department Name | Appropriation Name | Original Approp | Adj to Standings | Session Law | | Total | Balance Brought | | | Balance Carry | | Total |
|---------------------------------|--|-----------------------|---------------------|-------------|----------------------|-----------------------|---------------------|------------------|-------------------|-----------------------|-----------------------|-----------------------|
| | | | | Adjustment | Supp & Deapprop | | Forward | Transfer In | Transfer Out | Forward | Reversion | |
| Revenue | Ag Land Tax Credit | 39,100,000 | -1,468 | 0 | 0 | 39,098,532 | 0 | 0 | 0 | 0 | 0 | 39,098,532 |
| Revenue | Business Property Tax Credit | 125,000,000 | 0 | 0 | 0 | 125,000,000 | 0 | 0 | 0 | 0 | 0 | 125,000,000 |
| Revenue | Commercial and Industrial Property Tax Replacement | 152,114,544 | -8,316 | 0 | 0 | 152,106,228 | 0 | 0 | 0 | 0 | 0 | 152,106,228 |
| Revenue | Elderly & Disabled Property Tax Credit | 20,500,000 | -6,139,014 | 0 | 0 | 14,360,986 | 0 | 0 | 0 | 0 | 0 | 14,360,986 |
| Revenue | Homestead Tax Credit Aid | 139,984,518 | -147,961 | 0 | 0 | 139,836,557 | 0 | 0 | 0 | 0 | 0 | 139,836,557 |
| Revenue | Inheritance Refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue | Military Service Tax Refunds | 1,700,500 | -4,447 | 0 | 0 | 1,696,053 | 0 | 0 | 0 | 0 | 0 | 1,696,053 |
| Revenue | Printing Cigarette Stamps | 124,652 | -12,848 | 0 | 0 | 111,804 | 0 | 0 | 0 | 0 | 0 | 111,804 |
| Revenue | Refund Cigarette Stamps | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue | Refund Income Corp & Franchise Sale | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue | Revenue, Department of | 15,149,692 | 0 | 0 | 0 | 15,149,692 | 23,638 | 0 | -29,986 | -145,129 | -145,129 | 14,853,087 |
| Revenue | School Infrastructure Transfer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue | Tobacco Products Tax Refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue | Tobacco Reporting Requirements | 17,525 | 0 | 0 | 0 | 17,525 | 0 | 0 | 0 | 0 | 0 | 17,525 |
| Revenue Total | | 493,691,431 | -6,314,054 | 0 | 0 | 487,377,377 | 23,638 | 0 | -29,986 | -145,129 | -145,129 | 487,080,772 |
| Secretary of State | Elections/Voter Reg | 1,874,870 | 0 | 0 | 0 | 1,874,870 | 0 | 0 | 0 | -894 | -894 | 1,873,081 |
| Secretary of State | Secretary of State-Business Services | 1,420,646 | 0 | 0 | 0 | 1,420,646 | 423 | 0 | 0 | -3,200 | -3,200 | 1,414,668 |
| Secretary of State Total | | 3,295,516 | 0 | 0 | 0 | 3,295,516 | 423 | 0 | 0 | -4,095 | -4,095 | 3,287,749 |
| Treasurer of State | Treasurer - General Office | 1,017,442 | 0 | 0 | 0 | 1,017,442 | 12,520 | 0 | 0 | -21,242 | -21,242 | 987,479 |
| Treasurer of State Total | | 1,017,442 | 0 | 0 | 0 | 1,017,442 | 12,520 | 0 | 0 | -21,242 | -21,242 | 987,479 |
| Grand Total | | \$ 633,581,443 | \$ 1,691,482 | \$ 0 | \$ 44,230,000 | \$ 679,502,925 | \$ 6,296,735 | \$ 29,986 | \$ -29,986 | \$ -27,117,096 | \$ -13,423,102 | \$ 645,259,466 |

**Agriculture and Natural Resources Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

| Special Department Name | Appropriation Name | Original Approp | Adj to Standings | Session Law | | | Total | Balance Brought | | | Balance Carry | | Total |
|---|---|----------------------|------------------|-------------|-----------------|----------------------|---------------------|-----------------|-------------|----------------------|-------------------|----------------------|-------|
| | | | | Adjustment | Supp & Deapprop | | | Forward | Transfer In | Transfer Out | Forward | Reversion | |
| Agriculture and Land Stewardship | Agricultural Education | \$ 25,000 | \$ 0 | \$ 0 | \$ 0 | \$ 25,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 25,000 | |
| Agriculture and Land Stewardship | Avian Influenza | 0 | 0 | 0 | 0 | 0 | 137,174 | 0 | 0 | 0 | -137,174 | 0 | |
| Agriculture and Land Stewardship | Farmers with Disabilities | 180,000 | 0 | 0 | 0 | 180,000 | 0 | 0 | 0 | 0 | 0 | 180,000 | |
| Agriculture and Land Stewardship | Foreign Animal Disease | 500,000 | 0 | 0 | 0 | 500,000 | 0 | 0 | 0 | 0 | 0 | 500,000 | |
| Agriculture and Land Stewardship | GF-Administrative Division | 18,335,679 | 0 | 0 | 0 | 18,335,679 | 87,134 | 0 | 0 | -40,225 | -40,225 | 18,342,363 | |
| Agriculture and Land Stewardship | GF-Ag Drainage Wells | 1,875,000 | 0 | 0 | 0 | 1,875,000 | 0 | 0 | 0 | 0 | 0 | 1,875,000 | |
| Agriculture and Land Stewardship | Grain Regulation | 350,000 | 0 | 0 | 0 | 350,000 | 0 | 0 | 0 | 0 | 0 | 350,000 | |
| Agriculture and Land Stewardship | Hungry Canyons Acct of Loess Hills Fund | 50,000 | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 50,000 | |
| Agriculture and Land Stewardship | Local Food and Farm | 75,000 | 0 | 0 | 0 | 75,000 | 74,086 | 0 | 0 | -74,133 | 0 | 74,952 | |
| Agriculture and Land Stewardship | Milk Inspections | 189,196 | 0 | 0 | 0 | 189,196 | 3,044 | 0 | 0 | -2,905 | 0 | 189,334 | |
| 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 Total | | 24,579,875 | 0 | 0 | 0 | 24,579,875 | 301,437 | 0 | 0 | -254,438 | -40,225 | 24,586,649 | |
| Natural Resources | Floodplain Management Program | 1,510,000 | 0 | 0 | 0 | 1,510,000 | 1,072,335 | 0 | 0 | -654,729 | 0 | 1,927,606 | |
| Natural Resources | Forestry Health Management GF | 500,000 | 0 | 0 | 0 | 500,000 | 459,081 | 0 | 0 | -258,669 | 0 | 700,412 | |
| Natural Resources | GF-Natural Resources Operations | 11,958,058 | 0 | 0 | 0 | 11,958,058 | 0 | 0 | 0 | 0 | 0 | 11,958,058 | |
| Natural Resources Total | | 13,968,058 | 0 | 0 | 0 | 13,968,058 | 1,531,416 | 0 | 0 | -913,398 | 0 | 14,586,076 | |
| Grand Total | | \$ 38,547,933 | \$ 0 | \$ 0 | \$ 0 | \$ 38,547,933 | \$ 1,832,853 | \$ 0 | \$ 0 | \$ -1,167,835 | \$ -40,225 | \$ 39,172,725 | |

**Economic Development Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

| Special Department Name | Appropriation Name | Original Approp | Adj to Standings | Session Law | | Total | Balance Brought | | | Balance Carry | | Total |
|--|---|----------------------|-------------------|-------------|-----------------|----------------------|---------------------|-------------|--------------|-----------------------|--------------------|----------------------|
| | | | | Adjustment | Supp & Deapprop | | Forward | Transfer In | Transfer Out | Forward | Reversion | |
| Cultural Affairs | Administrative Division | \$ 168,637 | \$ 0 | \$ 0 | \$ 0 | \$ 168,637 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 168,637 |
| Cultural Affairs | Arts Council | 1,317,188 | 0 | 0 | 0 | 1,317,188 | 217,000 | 0 | 0 | -350,100 | 0 | 1,184,088 |
| Cultural Affairs | Community Cultural Grants | 172,090 | 0 | 0 | 0 | 172,090 | 0 | 0 | 0 | 0 | 0 | 172,090 |
| Cultural Affairs | County Endowment Funding - DCA Grants | 448,403 | 0 | 0 | 0 | 448,403 | 0 | 0 | 0 | 0 | 0 | 448,403 |
| Cultural Affairs | Cultural Trust Grants | 150,000 | 0 | 0 | 0 | 150,000 | 0 | 0 | 0 | 0 | 0 | 150,000 |
| Cultural Affairs | Great Places GF | 150,000 | 0 | 0 | 0 | 150,000 | 0 | 0 | 0 | 0 | 0 | 150,000 |
| Cultural Affairs | Historic Sites | 426,398 | 0 | 0 | 0 | 426,398 | 0 | 0 | 0 | 0 | 0 | 426,398 |
| Cultural Affairs | Historical Division | 3,142,351 | 0 | 0 | 0 | 3,142,351 | 0 | 0 | 0 | -83,000 | 0 | 3,059,351 |
| Cultural Affairs Total | | 5,975,067 | 0 | 0 | 0 | 5,975,067 | 217,000 | 0 | 0 | -433,100 | 0 | 5,758,967 |
| Economic Development Authority | Councils of Governments (COGs) Assistance | 275,000 | 0 | 0 | 0 | 275,000 | 0 | 0 | 0 | 0 | 0 | 275,000 |
| Economic Development Authority | Economic Development Approp | 13,318,553 | 0 | 0 | 0 | 13,318,553 | 1,351,399 | 0 | 0 | -1,413,898 | 0 | 13,256,055 |
| 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 | 1,151,784 | 0 | 0 | -1,246,298 | 0 | 905,487 |
| Economic Development Authority | STEM Scholarships | 0 | 0 | 0 | 0 | 0 | 122,881 | 0 | 0 | 0 | -65,040 | 57,841 |
| Economic Development Authority | Tourism Marketing - Adjusted Gross Receipts | 900,000 | -68,527 | 0 | 0 | 831,473 | 0 | 0 | 0 | 0 | 0 | 831,473 |
| Economic Development Authority | World Food Prize | 375,000 | 0 | 0 | 0 | 375,000 | 0 | 0 | 0 | 0 | 0 | 375,000 |
| Economic Development Authority Total | | 16,036,754 | -68,527 | 0 | 0 | 15,968,227 | 2,626,065 | 0 | 0 | -2,660,195 | -65,040 | 15,869,057 |
| Iowa Finance Authority | Rent Subsidy Program | 658,000 | 0 | 0 | 0 | 658,000 | 10,809 | 0 | 0 | -25,865 | 0 | 642,944 |
| Iowa Finance Authority Total | | 658,000 | 0 | 0 | 0 | 658,000 | 10,809 | 0 | 0 | -25,865 | 0 | 642,944 |
| Public Employment Relations Board | PER Board - General Office | 1,492,452 | 0 | 0 | 0 | 1,492,452 | 59,245 | 0 | 0 | -83,196 | -111,529 | 1,356,973 |
| Public Employment Relations Board Total | | 1,492,452 | 0 | 0 | 0 | 1,492,452 | 59,245 | 0 | 0 | -83,196 | -111,529 | 1,356,973 |
| Workforce Development | Employee Misclassification | 379,631 | 0 | 0 | 0 | 379,631 | 0 | 0 | 0 | 0 | -98,600 | 281,031 |
| Workforce Development | I/3 State Accounting System | 228,822 | 0 | 0 | 0 | 228,822 | 0 | 0 | 0 | 0 | 0 | 228,822 |
| Workforce Development | Iowa Employer Innovation Fund | 1,200,000 | 0 | 0 | 0 | 1,200,000 | 653,753 | 0 | 0 | -587,858 | 0 | 1,265,894 |
| Workforce Development | IWD Labor Services Division | 3,491,252 | 0 | 0 | 0 | 3,491,252 | 2,798,401 | 0 | 0 | -2,821,183 | 0 | 3,468,471 |
| Workforce Development | IWD Workers Compensation Division | 3,321,044 | 0 | 0 | 0 | 3,321,044 | 448,939 | 0 | 0 | -696,677 | 0 | 3,073,306 |
| Workforce Development | Offender Reentry Program | 387,158 | 0 | 0 | 0 | 387,158 | 31,155 | 0 | 0 | 0 | 0 | 418,313 |
| Workforce Development | Summer Youth Work Pilot | 250,000 | 0 | 0 | 0 | 250,000 | 250,000 | 0 | 0 | 0 | 0 | 500,000 |
| Workforce Development | Workforce Development Field Offices | 6,675,650 | 0 | 0 | 0 | 6,675,650 | 0 | 0 | 0 | -4,359,545 | 0 | 2,316,105 |
| Workforce Development Total | | 15,933,557 | 0 | 0 | 0 | 15,933,557 | 4,182,248 | 0 | 0 | -8,465,263 | -98,600 | 11,551,942 |
| Grand Total Total | | \$ 40,095,830 | \$ -68,527 | \$ 0 | \$ 0 | \$ 40,027,303 | \$ 7,095,367 | \$ 0 | \$ 0 | \$ -11,667,619 | \$ -275,169 | \$ 35,179,883 |

**Education Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

| Special Department Name | Appropriation Name | Original Approp | Adj to Standings | Session Law | | Total | Balance Brought Forward | | | Balance Carry Forward | | Reversion | Total |
|---|--|----------------------|------------------|-------------|-----------------|----------------------|-------------------------|---------------|----------------|-----------------------|-------------------|----------------------|-------|
| | | | | Adjustment | Supp & Deapprop | | Forward | Transfer In | Transfer Out | Forward | | | |
| Blind | Department for the Blind | \$ 2,252,001 | \$ 0 | \$ 0 | \$ 0 | \$ 2,252,001 | \$ 32,741 | \$ 0 | \$ 0 | \$ 0 | \$ -2,093 | \$ 2,282,649 | |
| Blind Total | | 2,252,001 | 0 | 0 | 0 | 2,252,001 | 32,741 | 0 | 0 | 0 | -2,093 | 2,282,649 | |
| College Student Aid Commission | All Iowa Opportunity Scholarships | 3,000,000 | 0 | 0 | 0 | 3,000,000 | 0 | 0 | 0 | 0 | 0 | 3,000,000 | |
| 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 | Future Ready Iowa Administration | 162,254 | 0 | 0 | 0 | 162,254 | 0 | 0 | 0 | 0 | 0 | 162,254 | |
| College Student Aid Commission | Future Ready Iowa Last-Dollar Scholarship Program | 13,004,744 | 0 | 0 | 0 | 13,004,744 | 0 | 23,498 | 0 | 0 | 0 | 13,028,242 | |
| College Student Aid Commission | Health Care Professional Recruitment | 400,973 | 0 | 0 | 0 | 400,973 | 0 | 0 | 0 | 0 | 0 | 400,973 | |
| College Student Aid Commission | Health Care-Related Loan Program | 250,000 | 0 | 0 | 0 | 250,000 | 0 | 0 | 0 | 0 | 0 | 250,000 | |
| College Student Aid Commission | National Guard Benefits Program | 4,700,000 | 0 | 0 | 0 | 4,700,000 | 520,468 | 0 | 0 | -669,881 | 0 | 4,550,587 | |
| College Student Aid Commission | Rural Iowa Primary Care Loan Repayment Program | 1,424,502 | 0 | 0 | 0 | 1,424,502 | 0 | 0 | 0 | 0 | 0 | 1,424,502 | |
| College Student Aid Commission | Rural Veterinarian Loan Repayment Program | 300,000 | 0 | 0 | 0 | 300,000 | 0 | 0 | 0 | 0 | 0 | 300,000 | |
| College Student Aid Commission | Teach Iowa Scholars | 400,000 | 0 | 0 | 0 | 400,000 | 0 | 0 | 0 | 0 | 0 | 400,000 | |
| College Student Aid Commission | Tuition Grant - For-Profit | 426,220 | 0 | 0 | 0 | 426,220 | 0 | 0 | 0 | 0 | 0 | 426,220 | |
| College Student Aid Commission | Tuition Grant Program - Standing | 47,703,463 | 0 | 0 | 0 | 47,703,463 | 0 | 0 | 0 | 0 | 0 | 47,703,463 | |
| College Student Aid Commission | Vocational -Technical Tuition Grant | 1,750,185 | 0 | 0 | 0 | 1,750,185 | 0 | 0 | -23,498 | 0 | 0 | 1,726,687 | |
| College Student Aid Commission Total | | 73,951,620 | 0 | 0 | 0 | 73,951,620 | 520,468 | 23,498 | -23,498 | -669,881 | 0 | 73,802,207 | |
| Education | Administration | 5,975,526 | 0 | 0 | 0 | 5,975,526 | 0 | 0 | 0 | 0 | 0 | 5,975,526 | |
| Education | Adult Education and Literacy Programs | 500,000 | 0 | 0 | 0 | 500,000 | 0 | 0 | 0 | 0 | 0 | 500,000 | |
| Education | Attendance Center Performance/Website & Data System Support | 250,000 | 0 | 0 | 0 | 250,000 | 0 | 0 | 0 | 0 | 0 | 250,000 | |
| Education | Best Buddies Iowa | 25,000 | 0 | 0 | 0 | 25,000 | 0 | 0 | 0 | 0 | -1 | 24,999 | |
| Education | Career and Technical Education Administration | 598,197 | 0 | 0 | 0 | 598,197 | 0 | 0 | 0 | 0 | 0 | 598,197 | |
| Education | Child Development | 10,524,389 | 0 | 0 | 0 | 10,524,389 | 0 | 0 | 0 | 0 | -475,876 | 10,048,513 | |
| Education | Children's Mental Health School-Based Training and Support | 2,100,000 | 0 | 0 | 0 | 2,100,000 | 0 | 0 | 0 | 0 | 0 | 2,100,000 | |
| Education | Community College State General Aid | 208,690,889 | 0 | 0 | 0 | 208,690,889 | 0 | 0 | 0 | 0 | 0 | 208,690,889 | |
| Education | Computer Science Professional Development Incentive Fund | 500,000 | 0 | 0 | 0 | 500,000 | 0 | 0 | 0 | 0 | 0 | 500,000 | |
| Education | Early Childhood Iowa - School Ready | 22,662,799 | 0 | 0 | 0 | 22,662,799 | 0 | 0 | 0 | 0 | 0 | 22,662,799 | |
| Education | Early Head Start Projects | 574,500 | 0 | 0 | 0 | 574,500 | 0 | 0 | 0 | 0 | 0 | 574,500 | |
| Education | Early Warning System for Literacy | 1,915,000 | 0 | 0 | 0 | 1,915,000 | 0 | 0 | 0 | 0 | -151,088 | 1,763,913 | |
| Education | Enrich Iowa Libraries | 2,464,823 | 0 | 0 | 0 | 2,464,823 | 0 | 0 | 0 | 0 | -1 | 2,464,822 | |
| Education | Entrepreneurs with Disabilities Program | 138,506 | 0 | 0 | 0 | 138,506 | 0 | 0 | 0 | 0 | 0 | 138,506 | |
| Education | Independent Living | 84,823 | 0 | 0 | 0 | 84,823 | 0 | 0 | 0 | 0 | 0 | 84,823 | |
| Education | Independent Living Center Grant | 86,457 | 0 | 0 | 0 | 86,457 | 0 | 0 | 0 | 0 | 0 | 86,457 | |
| Education | Iowa PBS | 7,770,316 | 0 | 0 | 0 | 7,770,316 | 0 | 0 | 0 | 0 | 0 | 7,770,316 | |
| Education | Iowa Reading Research Center | 1,300,176 | 0 | 0 | 0 | 1,300,176 | 714,401 | 0 | 0 | -482,665 | 0 | 1,531,912 | |
| Education | Iowa Vocational Rehabilitation Services | 5,696,328 | 0 | 0 | 0 | 5,696,328 | 0 | 0 | 0 | 0 | 0 | 5,696,328 | |
| Education | Jobs For America's Grads | 2,666,188 | 0 | 0 | 0 | 2,666,188 | 0 | 0 | 0 | 0 | 0 | 2,666,188 | |
| Education | LEA Assessment | 3,000,000 | 0 | 0 | 0 | 3,000,000 | 0 | 0 | 0 | 0 | 0 | 3,000,000 | |
| Education | Midwestern Higher Education Compact | 115,000 | 0 | 0 | 0 | 115,000 | 0 | 0 | 0 | 0 | 0 | 115,000 | |
| Education | Nonpublic School Concurrent Enrollment Payments to Comm Coll | 1,000,000 | 0 | 0 | 0 | 1,000,000 | 1,000,000 | 0 | 0 | -265,447 | -1,000,000 | 734,553 | |
| Education | Online State Job Posting System | 230,000 | 0 | 0 | 0 | 230,000 | 0 | 0 | 0 | 0 | 0 | 230,000 | |
| Education | Sac and Fox Indian Settlement Education | 100,000 | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 | 100,000 | |
| Education | School Food Service | 2,176,797 | 0 | 0 | 0 | 2,176,797 | 0 | 0 | 0 | 0 | 0 | 2,176,797 | |
| Education | Secondary Career and Technical Education | 2,952,459 | 0 | 0 | 0 | 2,952,459 | 0 | 0 | 0 | 0 | 0 | 2,952,459 | |
| Education | Special Education Services Birth to 3 | 1,721,400 | 0 | 0 | 0 | 1,721,400 | 0 | 0 | 0 | 0 | 0 | 1,721,400 | |
| Education | State Foundation School Aid | 3,377,029,000 | 3,309,562 | 0 | 0 | 3,380,338,562 | 0 | 0 | 0 | 0 | 0 | 3,380,338,562 | |
| Education | State Library | 2,532,594 | 0 | 0 | 0 | 2,532,594 | 0 | 0 | 0 | 0 | 0 | 2,532,594 | |
| Education | Statewide Clearinghouse to Expand Work-Based Learning | 300,000 | 0 | 0 | 0 | 300,000 | 0 | 0 | 0 | 0 | -20,330 | 279,670 | |
| Education | Successful Progression for Early Readers | 7,824,782 | 0 | 0 | 0 | 7,824,782 | 0 | 0 | 0 | 0 | 0 | 7,824,782 | |
| Education | Summer Joint Enrollment Program | 600,000 | 0 | 0 | 0 | 600,000 | 0 | 0 | 0 | -12,000 | 0 | 588,000 | |
| Education | Teacher Quality/Student Achievement | 2,965,467 | 0 | 0 | 0 | 2,965,467 | 2,336,133 | 0 | 0 | -2,686,704 | 0 | 2,614,896 | |
| Education | Textbook Services For Nonpublic | 652,000 | 0 | 0 | 0 | 652,000 | 0 | 0 | 0 | 0 | 0 | 652,000 | |
| Education | Transportation Nonpublic Students | 8,197,091 | 0 | 0 | 0 | 8,197,091 | 0 | 0 | 0 | 0 | -55,996 | 8,141,095 | |
| Education Total | | 3,685,920,507 | 3,309,562 | 0 | 0 | 3,689,230,069 | 4,050,535 | 0 | 0 | -3,446,816 | -1,703,291 | 3,688,130,496 | |

**Education Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

| Special Department Name | Appropriation Name | Original Approp | Adj to Standings | Session Law | | Total | Balance Brought Forward | Transfer In | Transfer Out | Balance Carry Forward | Reversion | Total |
|-------------------------|--|-------------------------|---------------------|-------------|-----------------|-------------------------|-------------------------|------------------|-------------------|-----------------------|----------------------|-------------------------|
| | | | | Adjustment | Supp & Deapprop | | | | | | | |
| Regents | BOR - Board Office | 775,655 | 0 | -11,013 | 0 | 764,642 | 0 | 0 | 0 | 0 | 0 | 764,642 |
| Regents | BOR - Iowa Public Radio | 350,648 | 0 | -4,979 | 0 | 345,669 | 0 | 0 | 0 | 0 | 0 | 345,669 |
| Regents | BOR - Regents Resource Centers | 272,161 | 0 | -3,864 | 0 | 268,297 | 0 | 0 | 0 | 0 | -14,110 | 254,187 |
| Regents | IJS - Iowa Braille and Sight Saving School | 4,434,459 | 0 | 0 | 0 | 4,434,459 | 100,000 | 0 | 0 | 0 | -588,555 | 3,945,904 |
| Regents | ISD - Iowa School for the Deaf | 10,536,171 | 0 | 0 | 0 | 10,536,171 | 0 | 0 | 0 | 0 | 0 | 10,536,171 |
| Regents | ISU - Agricultural Experiment Station | 29,886,877 | 0 | -424,342 | 0 | 29,462,535 | 0 | 0 | 0 | 0 | 0 | 29,462,535 |
| Regents | ISU - Biosciences Innovation Ecosystem - GF | 825,000 | 0 | -11,714 | 0 | 813,286 | 0 | 0 | 0 | 0 | 0 | 813,286 |
| Regents | ISU - Cooperative Extension | 18,266,722 | 0 | -259,356 | 0 | 18,007,366 | 0 | 0 | 0 | 0 | 0 | 18,007,366 |
| Regents | ISU - General University | 174,624,125 | 0 | -2,479,359 | 0 | 172,144,766 | 0 | 0 | 0 | 0 | 0 | 172,144,766 |
| Regents | ISU - Livestock Disease Research | 172,844 | 0 | -2,454 | 0 | 170,390 | 0 | 0 | 0 | 0 | 0 | 170,390 |
| Regents | ISU - Veterinary Diagnostic Laboratory | 4,400,000 | 0 | -62,472 | 0 | 4,337,528 | 0 | 0 | 0 | 0 | 0 | 4,337,528 |
| Regents | SUI - Biocatalysis | 706,371 | 0 | -10,029 | 0 | 696,342 | 0 | 0 | 0 | 0 | 0 | 696,342 |
| Regents | SUI - Biosciences Innovation Ecosystem | 275,000 | 0 | -3,905 | 0 | 271,095 | 0 | 0 | 0 | 0 | 0 | 271,095 |
| Regents | SUI - Family Practice Program | 1,745,379 | 0 | -24,781 | 0 | 1,720,598 | 0 | 0 | 0 | 0 | 0 | 1,720,598 |
| Regents | SUI - General University | 218,710,793 | 0 | -3,105,313 | 0 | 215,605,480 | 0 | 0 | 0 | 0 | 0 | 215,605,480 |
| Regents | SUI - Hygienic Laboratory | 4,822,610 | 0 | 0 | 0 | 4,822,610 | 0 | 0 | 0 | 0 | 0 | 4,822,610 |
| Regents | SUI - Iowa Flood Center | 1,171,222 | 0 | -16,629 | 0 | 1,154,593 | 0 | 0 | 0 | 0 | 0 | 1,154,593 |
| Regents | SUI - Iowa Online Advanced Placement Academy | 470,293 | 0 | -6,677 | 0 | 463,616 | 0 | 0 | 0 | 0 | 0 | 463,616 |
| Regents | SUI - Iowa's Center for Agricultural Safety & Health | 130,000 | 0 | -1,846 | 0 | 128,154 | 0 | 0 | 0 | 0 | 0 | 128,154 |
| Regents | SUI - Oakdale Campus | 2,134,120 | 0 | -30,301 | 0 | 2,103,819 | 0 | 0 | 0 | 0 | 0 | 2,103,819 |
| Regents | SUI - Primary Health Care | 633,367 | 0 | -8,993 | 0 | 624,374 | 0 | 0 | 0 | 0 | 0 | 624,374 |
| Regents | SUI - Specialized Children Health Services | 643,641 | 0 | -9,139 | 0 | 634,502 | 0 | 0 | 0 | 0 | 0 | 634,502 |
| Regents | SUI - State of Iowa Birth Defects Registry | 37,370 | 0 | -531 | 0 | 36,839 | 0 | 0 | 0 | 0 | 0 | 36,839 |
| Regents | SUI - State of Iowa Cancer Registry | 145,476 | 0 | -2,066 | 0 | 143,410 | 0 | 0 | 0 | 0 | 0 | 143,410 |
| Regents | SUI - Substance Abuse Consortium | 54,197 | 0 | -770 | 0 | 53,427 | 0 | 0 | 0 | 0 | 0 | 53,427 |
| Regents | SUI - Waterman Iowa Nonprofit Resource Center | 158,641 | 0 | -2,252 | 0 | 156,389 | 0 | 0 | 0 | 0 | 0 | 156,389 |
| Regents | UNI - Additive Manufacturing | 400,000 | 0 | -5,679 | 0 | 394,321 | 0 | 0 | 0 | 0 | 0 | 394,321 |
| Regents | UNI - General University | 99,712,362 | 0 | -1,415,742 | 0 | 98,296,620 | 0 | 0 | 0 | 0 | 0 | 98,296,620 |
| Regents | UNI - Math & Science Collaborative | 6,446,375 | 0 | -91,527 | 0 | 6,354,848 | 0 | 0 | 0 | 0 | -40,206 | 6,314,642 |
| Regents | UNI - Real Estate Education Program | 125,302 | 0 | -1,779 | 0 | 123,523 | 0 | 0 | 0 | 0 | 0 | 123,523 |
| Regents | UNI - Recycling and Reuse Center | 175,256 | 0 | -2,488 | 0 | 172,768 | 0 | 0 | 0 | 0 | 0 | 172,768 |
| DUMMY | FY 2021 Regents Adjustment | -8,000,000 | 0 | 8,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Regents Total | | 575,242,437 | 0 | 0 | 0 | 575,242,437 | 100,000 | 0 | 0 | 0 | -642,871 | 574,699,566 |
| Grand Total | | \$ 4,337,366,565 | \$ 3,309,562 | \$ 0 | \$ 0 | \$ 4,340,676,127 | \$ 4,703,744 | \$ 23,498 | \$ -23,498 | \$ -4,116,697 | \$ -2,348,255 | \$ 4,338,914,918 |

**Health and Human Services Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

| Special Department Name | Appropriation Name | Original Approp | Adj to Standings | Session Law | | | Total | Balance Brought | | | Balance Carry | | | Total |
|-------------------------------|--|-------------------------|--------------------|-------------|-----------------|-------------------------|-----------------------|-----------------|-------------|------------------------|--------------------|-------------|-------------------------|-------|
| | | | | Adjustment | Supp & Deapprop | | | Forward | Transfer In | Transfer Out | Forward | Reversion | | |
| Aging | Aging Programs | \$ 11,164,382 | \$ 0 | \$ 0 | \$ 0 | \$ 11,164,382 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 11,164,382 | |
| Aging | Office of Long-Term Care Ombudsman | 1,149,821 | 0 | 0 | 0 | 1,149,821 | 0 | 0 | 0 | 0 | 0 | 0 | 1,149,821 | |
| Aging Total | | 12,314,203 | 0 | 0 | 0 | 12,314,203 | 0 | 0 | 0 | 0 | 0 | 0 | 12,314,203 | |
| Human Services | Adoption Subsidy | 40,596,007 | 0 | 0 | 0 | 40,596,007 | 3,434,836 | 0 | 0 | -9,393,892 | 0 | 0 | 34,636,951 | |
| Human Services | Cherokee MHI | 14,245,968 | 0 | 0 | 0 | 14,245,968 | 0 | 0 | 0 | 0 | 0 | 0 | 14,245,968 | |
| Human Services | Child Abuse Prevention | 232,570 | -44,142 | 0 | 0 | 188,428 | 0 | 0 | 0 | 0 | 0 | 0 | 188,428 | |
| Human Services | Child and Family Services | 89,071,930 | 0 | 0 | 0 | 89,071,930 | 11,171,109 | 0 | 0 | -19,441,173 | 0 | 0 | 80,801,867 | |
| Human Services | Child Care Assistance | 40,816,931 | 0 | 0 | 0 | 40,816,931 | 0 | 0 | 0 | -9,403 | 0 | 0 | 40,807,528 | |
| Human Services | Child Support Recoveries | 14,867,813 | 0 | 0 | 0 | 14,867,813 | 0 | 0 | 0 | 0 | -8,705 | 0 | 14,859,108 | |
| Human Services | Children's Health Insurance | 37,598,984 | 0 | 0 | 0 | 37,598,984 | 0 | 0 | 0 | 0 | 0 | 0 | 37,598,984 | |
| Human Services | Civil Commitment Unit for Sexual Offenders | 12,070,565 | 0 | 0 | 0 | 12,070,565 | 0 | 0 | 0 | 0 | 0 | 0 | 12,070,565 | |
| Human Services | Commission Of Inquiry | 1,394 | -1,394 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Human Services | Connors Training | 33,632 | 0 | 0 | 0 | 33,632 | 0 | 0 | 0 | 0 | 0 | -330 | 33,302 | |
| Human Services | DHS - Department-Wide Duties | 2,879,274 | 0 | 0 | 0 | 2,879,274 | 0 | 0 | 0 | 0 | 0 | 0 | 2,879,274 | |
| Human Services | Eldora Training School | 16,029,488 | 0 | 0 | 0 | 16,029,488 | 0 | 0 | 0 | 0 | 0 | 0 | 16,029,488 | |
| Human Services | Family Investment Program/JOBS | 40,003,978 | 0 | 0 | 0 | 40,003,978 | 9,028,372 | 0 | 0 | -11,220,307 | 0 | 0 | 37,812,043 | |
| Human Services | Family Support Subsidy | 949,282 | 0 | 0 | 0 | 949,282 | 151,846 | 0 | 0 | -186,854 | 0 | 0 | 914,275 | |
| Human Services | Field Operations | 55,600,398 | 0 | 0 | 0 | 55,600,398 | 5,226,469 | 0 | 0 | -3,986,672 | 0 | 0 | 56,840,195 | |
| Human Services | General Administration | 13,772,533 | 0 | 0 | 0 | 13,772,533 | 220,941 | 0 | 0 | -812,574 | 0 | 0 | 13,180,900 | |
| Human Services | Glenwood Resource Center | 16,700,867 | 0 | 0 | 0 | 16,700,867 | 2,871,250 | 0 | 0 | -7,384,792 | 0 | 0 | 12,187,325 | |
| Human Services | Health Program Operations | 17,831,343 | 0 | 0 | 0 | 17,831,343 | 0 | 0 | 0 | 0 | 0 | -149,199 | 17,682,144 | |
| Human Services | Independence MHI | 19,201,644 | 0 | 0 | 0 | 19,201,644 | 0 | 0 | 0 | 0 | 0 | 0 | 19,201,644 | |
| Human Services | Medical Assistance | 1,459,599,409 | 0 | 0 | 0 | 1,459,599,409 | 185,769,260 | 0 | 0 | -230,391,877 | 0 | 0 | 1,414,976,792 | |
| Human Services | Nonresident Commitment M.III | 142,802 | -127,315 | 0 | 0 | 15,487 | 0 | 0 | 0 | 0 | 0 | 0 | 15,487 | |
| Human Services | State Supplementary Assistance | 7,349,002 | 0 | 0 | 0 | 7,349,002 | 1,888,492 | 0 | 0 | -2,108,255 | 0 | 0 | 7,129,239 | |
| Human Services | Volunteers | 84,686 | 0 | 0 | 0 | 84,686 | 0 | 0 | 0 | 0 | 0 | -34,477 | 50,209 | |
| Human Services | Woodward Resource Center | 10,913,360 | 0 | 0 | 0 | 10,913,360 | 2,864,975 | 0 | 0 | -3,503,516 | 0 | 0 | 10,274,819 | |
| Human Services Total | | 1,910,593,860 | -172,851 | 0 | 0 | 1,910,421,009 | 222,627,551 | 0 | 0 | -288,439,315 | -192,711 | 0 | 1,844,416,533 | |
| Public Health | Addictive Disorders | 23,659,379 | 0 | 0 | 0 | 23,659,379 | 0 | 0 | 0 | 0 | -2,383 | 0 | 23,656,996 | |
| Public Health | Chronic Conditions | 4,223,373 | 0 | 0 | 0 | 4,223,373 | 0 | 0 | 0 | 0 | 0 | -12,455 | 4,210,918 | |
| Public Health | Community Capacity | 5,594,306 | 0 | 0 | 0 | 5,594,306 | 0 | 0 | 0 | -53,913 | -41,491 | 0 | 5,498,902 | |
| Public Health | Essential Public Health Services | 7,662,464 | 0 | 0 | 0 | 7,662,464 | 0 | 0 | 0 | 0 | -7,683 | 0 | 7,654,781 | |
| Public Health | Healthy Children and Families | 5,816,681 | 0 | 0 | 0 | 5,816,681 | 0 | 0 | 0 | 0 | 0 | -75,340 | 5,741,341 | |
| Public Health | Infectious Diseases | 1,796,206 | 0 | 0 | 0 | 1,796,206 | 0 | 0 | 0 | 0 | 0 | 0 | 1,796,206 | |
| Public Health | Iowa Registry for Congenital & Inherited Disorders | 223,521 | -34,994 | 0 | 0 | 188,528 | 0 | 0 | 0 | 0 | 0 | 0 | 188,528 | |
| Public Health | Public Protection | 4,085,220 | 0 | 0 | 0 | 4,085,220 | 0 | 0 | 0 | 0 | 0 | 0 | 4,085,220 | |
| Public Health | Resource Management | 933,871 | 0 | 0 | 0 | 933,871 | 0 | 0 | 0 | 0 | 0 | 0 | 933,871 | |
| Public Health Total | | 53,995,021 | -34,994 | 0 | 0 | 53,960,028 | 0 | 0 | 0 | -53,913 | -139,352 | 0 | 53,766,762 | |
| Veterans Affairs | General Administration | 1,229,763 | 0 | 0 | 0 | 1,229,763 | 0 | 0 | 0 | 0 | 0 | -10 | 1,229,753 | |
| Veterans Affairs | Injured Veterans Grant Program | 0 | 0 | 0 | 0 | 0 | 183,897 | 0 | 0 | -163,897 | 0 | 0 | 20,000 | |
| Veterans Affairs | Iowa Veterans Home | 7,131,552 | 0 | 0 | 0 | 7,131,552 | 15,974,810 | 0 | 0 | -20,695,172 | 0 | 0 | 2,411,190 | |
| Veterans Affairs | Veterans County Grants | 990,000 | 0 | 0 | 0 | 990,000 | 170,340 | 0 | 0 | -156,636 | 0 | 0 | 1,003,704 | |
| Veterans Affairs | Vets Home Ownership Program | 2,000,000 | 0 | 0 | 0 | 2,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000,000 | |
| Veterans Affairs Total | | 11,351,315 | 0 | 0 | 0 | 11,351,315 | 16,329,048 | 0 | 0 | -21,015,705 | -10 | 0 | 6,664,648 | |
| Grand Total | | \$ 1,988,254,399 | \$ -207,845 | \$ 0 | \$ 0 | \$ 1,988,046,554 | \$ 238,956,598 | \$ 0 | \$ 0 | \$ -309,508,933 | \$ -332,072 | \$ 0 | \$ 1,917,162,147 | |

**Justice System Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

| Special Department Name | Appropriation Name | Original Approp | Adj to Standings | Session Law | | | Total | Balance Brought | | | Balance Carry | | | Total |
|---|---|-----------------------|-------------------|-------------|-----------------|-----------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------|----------------------|-----------------------|
| | | | | Adjustment | Supp & Deapprop | | | Forward | Transfer In | Transfer Out | Forward | Reversion | | |
| Civil Rights Commission | Civil Rights Commission | \$ 1,252,899 | \$ 0 | \$ 0 | \$ 0 | \$ 1,252,899 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ -5 | \$ 1,252,894 |
| Civil Rights Commission Total | | 1,252,899 | 0 | 0 | 0 | 1,252,899 | 0 | 0 | 0 | 0 | 0 | 0 | -5 | 1,252,894 |
| Corrections | Anamosa Institution | 32,868,225 | 0 | 0 | 0 | 32,868,225 | 2,439 | 0 | 0 | 0 | -7,860 | 0 | -7,860 | 32,854,944 |
| Corrections | CBC District I | 15,219,261 | 0 | 0 | 0 | 15,219,261 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,219,261 |
| Corrections | CBC District II | 11,758,160 | 0 | 0 | 0 | 11,758,160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,758,160 |
| Corrections | CBC District III | 7,324,425 | 0 | 0 | 0 | 7,324,425 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,324,425 |
| Corrections | CBC District IV | 5,815,391 | 0 | 0 | 0 | 5,815,391 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,815,391 |
| Corrections | CBC District V | 22,008,023 | 0 | 0 | 0 | 22,008,023 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,008,023 |
| Corrections | CBC District VI | 15,069,674 | 0 | 0 | 0 | 15,069,674 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,069,674 |
| Corrections | CBC District VII | 8,013,609 | 0 | 0 | 0 | 8,013,609 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,013,609 |
| Corrections | CBC District VIII | 8,547,829 | 0 | 0 | 0 | 8,547,829 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,547,829 |
| Corrections | Clarinda Institution | 25,132,431 | 0 | 0 | 0 | 25,132,431 | 84,814 | 0 | 0 | 0 | -120,988 | 0 | -120,988 | 24,975,269 |
| Corrections | Corrections Administration | 5,473,325 | 0 | 0 | 0 | 5,473,325 | 2,392 | 0 | 0 | 0 | -11,402 | 0 | -11,402 | 5,452,913 |
| Corrections | Corrections Education | 2,608,109 | 0 | 0 | 0 | 2,608,109 | 512,892 | 0 | 0 | 0 | -687,844 | 0 | -687,844 | 2,433,157 |
| Corrections | Corrections Real Estate-Capitals from Sales | 0 | 779 | 0 | 0 | 779 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 779 |
| Corrections | County Confinement | 1,082,635 | 0 | 0 | 0 | 1,082,635 | 0 | 1,656,250 | 0 | 0 | 0 | 0 | -3,805 | 2,735,080 |
| Corrections | Federal Prisoners/ Contractual | 234,411 | 0 | 0 | 0 | 234,411 | 0 | 0 | 0 | 0 | 0 | 0 | -830 | 233,581 |
| Corrections | Ft. Dodge Institution | 30,324,956 | 0 | 0 | 0 | 30,324,956 | 15,370 | 0 | 0 | -100,000 | -182,640 | 0 | -182,640 | 29,875,046 |
| Corrections | Ft. Madison Institution | 41,647,701 | 0 | 0 | 0 | 41,647,701 | 10,437 | 0 | 0 | -150,000 | -292,536 | 0 | -292,536 | 40,923,066 |
| Corrections | Iowa Corrections Offender Network | 2,000,000 | 0 | 0 | 0 | 2,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000,000 |
| Corrections | Mental Health/Substance Abuse - DOC-Wide | 28,065 | 0 | 0 | 0 | 28,065 | 0 | 0 | 0 | 0 | 0 | 0 | -565 | 27,500 |
| Corrections | Mitchellville Institution | 23,483,038 | 0 | 0 | 0 | 23,483,038 | 2,374 | 0 | 0 | -100,000 | -254,705 | 0 | -254,705 | 22,876,003 |
| Corrections | Mt. Pleasant Inst. | 25,902,776 | 0 | 0 | 0 | 25,902,776 | 1,417 | 0 | 0 | 0 | -24,000 | 0 | -24,000 | 25,856,113 |
| Corrections | Newton Institution | 28,818,686 | 0 | 0 | 0 | 28,818,686 | 0 | 0 | 0 | 0 | 0 | 0 | -521 | 28,818,165 |
| Corrections | Oakdale Institution | 62,610,335 | 0 | 0 | 0 | 62,610,335 | 0 | 0 | 0 | -1,261,250 | -3,646 | 0 | -3,646 | 61,341,792 |
| Corrections | Rockwell City Institution | 10,623,767 | 0 | 0 | 0 | 10,623,767 | 1,330 | 0 | 0 | -45,000 | -2,405 | 0 | -2,405 | 10,575,288 |
| Corrections | State Cases Court Costs | 10,000 | -10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Corrections Total | | 386,604,832 | -9,221 | 0 | 0 | 386,595,611 | 633,465 | 1,656,250 | -1,656,250 | -1,588,066 | -905,943 | 0 | -905,943 | 384,735,068 |
| Homeland Security and Emergency Mgmt | Homeland Security & Emergency Mgmt. Division | 2,139,390 | 0 | 0 | 0 | 2,139,390 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,139,390 |
| Homeland Security and Emergency Mgmt Total | | 2,139,390 | 0 | 0 | 0 | 2,139,390 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,139,390 |
| Judicial Branch | Judicial Branch | 181,023,737 | 0 | 0 | 0 | 181,023,737 | 0 | 0 | 0 | 0 | 0 | 0 | -136,326 | 180,887,411 |
| Judicial Branch | Jury & Witness (GF) to Revolving Fund (0043) | 3,100,000 | 0 | 0 | 0 | 3,100,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,100,000 |
| Judicial Branch Total | | 184,123,737 | 0 | 0 | 0 | 184,123,737 | 0 | 0 | 0 | 0 | 0 | 0 | -136,326 | 183,987,411 |
| Justice | General Office A.G. | 6,006,268 | 0 | 0 | 0 | 6,006,268 | 0 | 0 | 0 | 0 | 0 | 0 | -5,000 | 6,001,268 |
| Justice | Legal Services Poverty Grants | 2,634,601 | 0 | 0 | 0 | 2,634,601 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,634,601 |
| Justice | Victim Assistance Grants | 5,016,708 | 0 | 0 | 0 | 5,016,708 | 2,353,085 | 0 | 0 | 0 | -2,341,113 | 0 | 0 | 5,028,679 |
| Justice Total | | 13,657,577 | 0 | 0 | 0 | 13,657,577 | 2,353,085 | 0 | 0 | -2,341,113 | -5,000 | 0 | -5,000 | 13,664,548 |
| Law Enforcement Academy | I LEA Officer Certification & Training-GF | 140,000 | 0 | 0 | 0 | 140,000 | 0 | 0 | 0 | 0 | 0 | 0 | -68,047 | 71,953 |
| Law Enforcement Academy | Iowa Law Enforcement Academy | 978,914 | 0 | 0 | 0 | 978,914 | 0 | 0 | 0 | 0 | 0 | 0 | -1,413 | 977,501 |
| Law Enforcement Academy | Iowa Law Enforcement Academy Relocation Expenses. | 0 | 0 | 0 | 0 | 0 | 288,904 | 0 | 0 | 0 | 0 | 0 | -238,752 | 50,152 |
| Law Enforcement Academy Total | | 1,118,914 | 0 | 0 | 0 | 1,118,914 | 288,904 | 0 | 0 | 0 | 0 | 0 | -308,212 | 1,099,606 |
| Parole | Parole Board | 1,240,265 | 0 | 0 | 0 | 1,240,265 | 40,393 | 0 | 0 | 0 | -26,278 | 0 | -41,151 | 1,213,228 |
| Parole Total | | 1,240,265 | 0 | 0 | 0 | 1,240,265 | 40,393 | 0 | 0 | 0 | -26,278 | 0 | -41,151 | 1,213,228 |
| Public Defense | Compensation and Expense | 342,556 | 131,224 | 0 | 0 | 473,780 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 473,780 |
| Public Defense | Public Defense, Department of | 6,428,140 | 0 | 0 | 0 | 6,428,140 | 0 | 0 | 0 | 0 | 0 | 0 | -6 | 6,428,134 |
| Public Defense Total | | 6,770,696 | 131,224 | 0 | 0 | 6,901,920 | 0 | 0 | 0 | 0 | 0 | 0 | -6 | 6,901,914 |
| Public Safety | DCI - Crime Lab Equipment/Training | 650,000 | 0 | 0 | 0 | 650,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 650,000 |
| Public Safety | DPS - Human Trafficking | 150,000 | 0 | 0 | 0 | 150,000 | 8,960 | 0 | 0 | 0 | 0 | 0 | 0 | 158,960 |
| Public Safety | DPS Fire Marshal | 5,242,651 | 0 | 0 | 0 | 5,242,651 | 8,053 | 0 | 0 | 0 | -15,509 | 0 | -15,509 | 5,219,685 |
| Public Safety | DPS Implementation of HF2581 Hemp-GF | 411,000 | 0 | 0 | 0 | 411,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 411,000 |
| Public Safety | DPS Overtime Salaries & Support-GF | 0 | 0 | 0 | 0 | 0 | 1,862,160 | 0 | 0 | 0 | 0 | 0 | 0 | 1,862,160 |
| Public Safety | DPS-POR Unfunded Liabilities Until 85 Percent | 5,000,000 | 0 | 0 | 0 | 5,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000,000 |
| Public Safety | DPS-Volunteer Fire Training & Equipment-GF | 50,000 | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 |
| Public Safety | DPS/SPOC Sick Leave Payout | 279,517 | 0 | 0 | 0 | 279,517 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 279,517 |
| Public Safety | Fire Fighter Training | 825,520 | 0 | 0 | 0 | 825,520 | 146,909 | 0 | 0 | 0 | -4,173 | 0 | -4,173 | 968,256 |
| Public Safety | Iowa State Patrol | 66,542,117 | 0 | 0 | 0 | 66,542,117 | 19,212 | 0 | 0 | 0 | -25,789 | 0 | -25,789 | 66,509,751 |
| Public Safety | Narcotics Enforcement | 8,139,785 | 0 | 0 | 0 | 8,139,785 | 11,114 | 0 | 0 | 0 | -16,098 | 0 | -16,098 | 8,118,704 |
| Public Safety | Public Safety Administration | 4,860,294 | 0 | 0 | 0 | 4,860,294 | 4,970 | 0 | 0 | 0 | -12,654 | 0 | -12,654 | 4,839,956 |
| Public Safety | Public Safety DCI | 15,263,580 | 0 | 0 | 0 | 15,263,580 | 18,643 | 0 | 0 | 0 | -10,821 | 0 | -10,821 | 15,260,581 |
| Public Safety | Public Safety Undercover Funds | 209,042 | 0 | 0 | 0 | 209,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 209,042 |
| Public Safety | Statewide Interoperable Communications System. | 115,661 | 0 | 0 | 0 | 115,661 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 115,661 |
| Public Safety Total | | 107,739,167 | 0 | 0 | 0 | 107,739,167 | 2,080,022 | 0 | 0 | 0 | -85,044 | -80,870 | -80,870 | 109,653,275 |
| Grand Total | | \$ 704,647,477 | \$ 122,003 | \$ 0 | \$ 0 | \$ 704,769,480 | \$ 5,395,869 | \$ 1,656,250 | \$ -1,656,250 | \$ -4,040,501 | \$ -1,477,513 | \$ 0 | \$ -1,477,513 | \$ 704,647,334 |

**Legislative Branch
FY 2021 General Fund Appropriation Activity**

| Special Department Name | Appropriation Name | Original Approp | Adj to Standings | Session Law | | Total | Balance Brought | | | Balance Carry | | Total |
|--------------------------|--------------------|-----------------|------------------|-------------|-----------------|---------------|-----------------|-------------|--------------|---------------|-----------|---------------|
| | | | | Adjustment | Supp & Deapprop | | Forward | Transfer In | Transfer Out | Forward | Reversion | |
| Legislative Branch Total | | 36,000,000 | -734,779 | 0 | 0 | 35,265,221 | 0 | 0 | 0 | 0 | 0 | 35,265,221 |
| Grand Total | | \$ 36,000,000 | \$ -734,779 | \$ 0 | \$ 0 | \$ 35,265,221 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 35,265,221 |