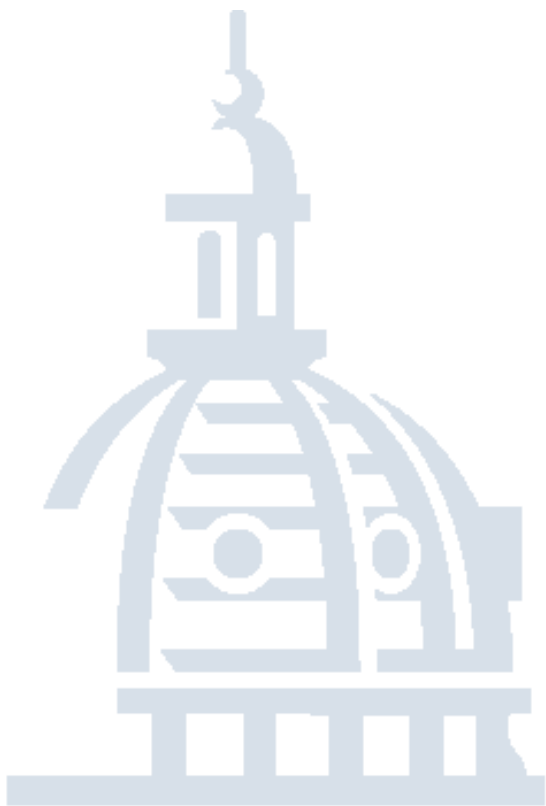


State of Iowa

FY 2022 Year-End Report on General Fund Revenues and Appropriations



**Legislative Services Agency,
Fiscal Services Division**

January 2023

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Introduction

The purpose of this report is to provide a recap of the General Fund budget enacted for FY 2022. The report includes an overall summary from the time the FY 2022 budget was initially enacted in 2021 to the close of the fiscal year on June 30, 2022. 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 2022. Additional information on individual General Fund appropriations for FY 2022 is provided in the **Appendix**.

Summary of FY 2022 General Fund Budget

The FY 2022 General Fund budget was first enacted during the 2021 Legislative Session. The initial budget was based on total available resources of \$8.491 billion (**Figure 1**). This included the March 2021 Revenue Estimating Conference (REC) revenue estimate of \$8.386 billion, revenue adjustments of \$-97.1 million, and a surplus carryforward of \$202.0 million.

Figure 2 shows the revenue adjustments to the FY 2022 budget enacted during both the 2021 and 2022 Legislative Sessions. The largest share of the revenue adjustments came from [SF 619](#) (Taxation and Other Provisions Act), which made changes to a wide range of taxes and spending on State and local programs. In addition to making substantial changes to State tax policy, the Act also made changes to various economic development incentive programs, the methodology for funding mental health and disability services (MHDS) in Iowa, the taxing of casinos, changes to certain property taxes, and provided for the phaseout of the State's Commercial and Industrial Property Tax Reimbursement appropriations.

A total of \$8.119 billion in FY 2022 appropriations were enacted during the 2021 Legislative Session, resulting in an estimated surplus of \$377.0 million (**Figure 1**). During the 2022 Legislative Session, the estimate of available resources increased to \$9.404 billion, largely due to revised General Fund revenue estimates established by the REC in March 2022.

During the 2022 Legislative Session, a \$0.1 million supplemental appropriation was enacted for FY 2022 for the christening and commissioning of the U.S.S. Iowa submarine. The revised net appropriations for FY 2022 were \$8.120 billion, and the estimated surplus at the close of the 2022 Legislative Session was \$1.284 billion.

Total net General Fund receipts ended the fiscal year at \$9.803 billion, which was \$1.515 billion (18.3%) more than the estimate used at the close of the 2021 Legislative Session. Net appropriations ended the fiscal year \$9.3 million higher than the close of the 2021 Legislative Session. The General Fund budget ended the fiscal year with a surplus of \$1.914 billion.

In response to the COVID-19 emergency, the federal government enacted six Acts since March 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.
- [H.R. 133](#) — Consolidated Appropriations Act, 2021, enacted December 27, 2020.
- [H.R. 1319](#) — American Rescue Plan Act of 2021 (ARPA), enacted March 11, 2021.

Through June 24, 2022, State agencies in Iowa had reported federal awards totaling \$9.390 billion related to the six Acts to address a wide variety of expenses related to the COVID-19 pandemic in FY 2020 and FY 2021. Of this total, \$7.289 billion was awarded directly to departments and State agencies, \$1.250 billion was awarded to the Iowa

Coronavirus Relief Fund (ICRF), and \$851.3 million was awarded to the Iowa Coronavirus Fiscal Recovery Fund (ICFRF). Moneys in the ICRF and ICFRF are transferred to State agencies at the discretion of the Governor.

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.

Figure 1 shows the changes that occurred within the FY 2022 General Fund budget due to changes in revenue estimates and appropriations adjustments. The table shows the actual year-end FY 2021 budget and the FY 2022 budget at three points in time.

Figure 1
General Fund Budget
(In Millions)

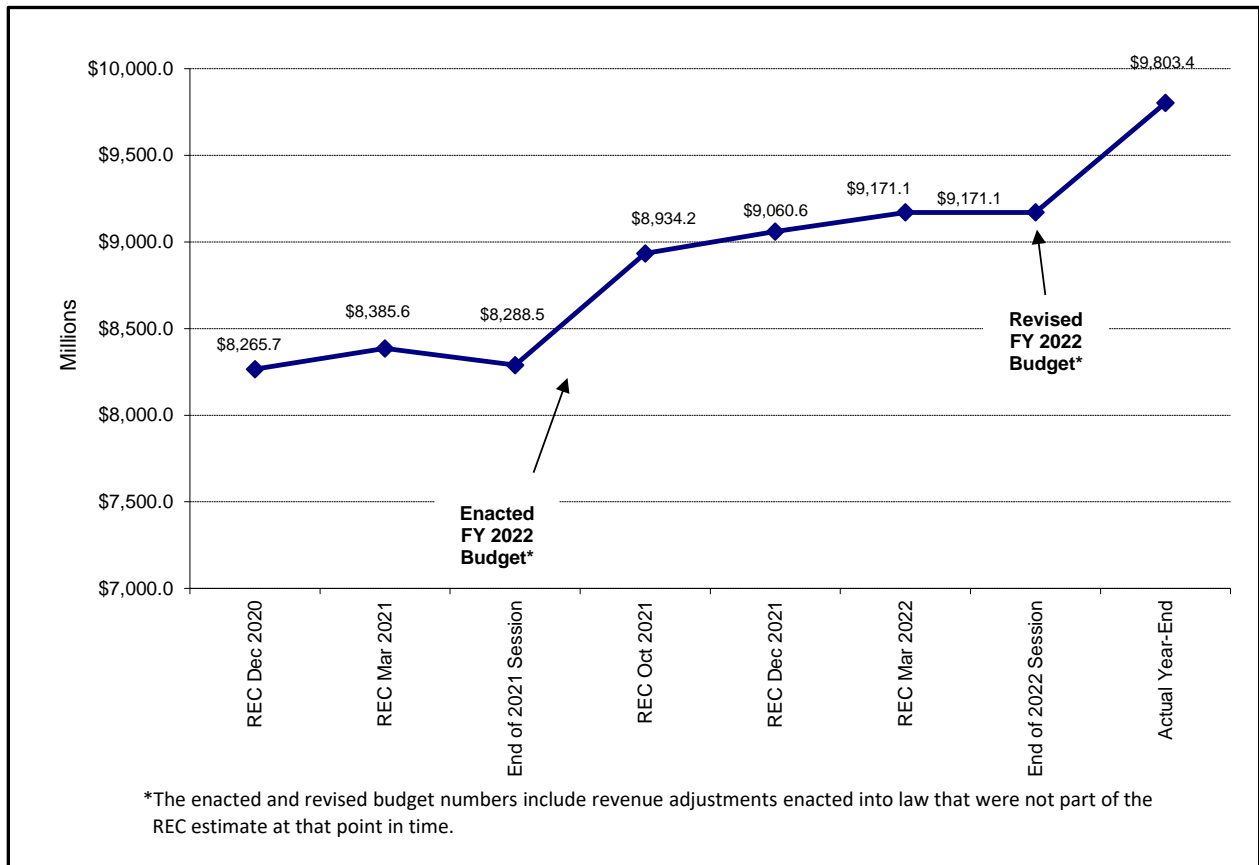
	FY 2021 Actual	FY 2022		
		Enacted 2021 Session	Revised 2022 Session	Actual
Resources				
REC Estimate/Actual Receipts	\$ 8,800.6	\$ 8,385.6	\$ 9,171.1	\$ 9,803.4
Revenue Adjustments ¹	0.0	- 97.1	0.0	0.0
Net General Fund Receipts	8,800.6	8,288.5	9,171.1	9,803.4
Surplus Carryforward	246.9	202.0	233.3	233.6
Total Resources	\$ 9,047.5	\$ 8,490.5	\$ 9,404.4	\$ 10,037.0
Appropriations				
Enacted Appropriations	\$ 7,782.6	\$ 8,118.5	\$ 8,124.9	\$ 8,136.4
Net Supplemental/Deappropriations	44.2	0.0	0.1	0.1
Total Appropriations	\$ 7,826.8	\$ 8,118.5	\$ 8,125.0	\$ 8,136.5
Reversions	- 17.9	- 5.0	- 5.0	- 13.7
Net Appropriations	\$ 7,808.9	\$ 8,113.5	\$ 8,120.0	\$ 8,122.8
Ending Balance – Surplus	\$ 1,238.6	\$ 377.0	\$ 1,284.4	\$ 1,914.2

¹ The FY2022 revenue adjustments enacted during the 2021 and 2022 Legislative Sessions are included in the actual receipt amounts.

Figure 2
Estimated General Fund Revenue Adjustments
Enacted for FY 2022
(In Millions)

Bill No.	Revenue Description	2021	2022
		Session	Session
SF 367	Criminal Surcharge, Court Fees Act	\$ - 0.7	\$ 0.0
SF 619	Taxation and Other Provisions Act	- 74.2	0.0
HF 367	Preneed Burial Trusts, Income Tax Exemption	- 0.2	0.0
HF 588	Hoover Presidential Library Tax Credit Act	- 2.2	0.0
HF 711	Probate Fees Act	- 2.9	0.0
HF 844	Model Business Corporations Act	0.9	0.0
HF 847	Education Programs, Tax Credits Act	- 14.9	0.0
HF 861	Justice System Appropriations Act	- 0.1	0.0
HF 871	Economic Development Appropriations Act	- 2.8	0.0
Total		\$ - 97.1	\$ 0.0

Figure 3
FY 2022 General Fund Revenue Estimates



Summary of General Fund Revenues

Net General Fund Receipts

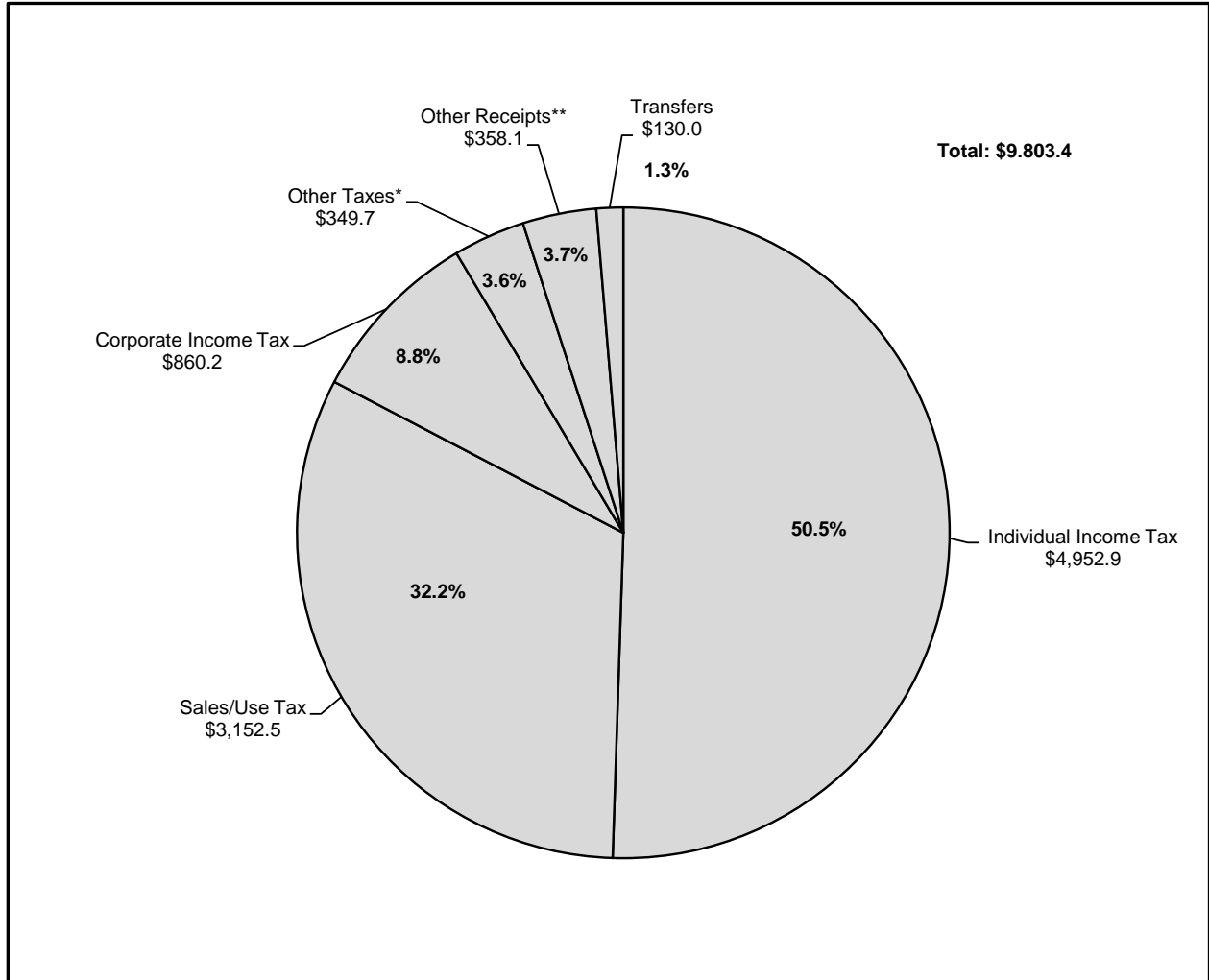
Net General Fund receipts for FY 2022 totaled \$9.673 billion, and the General Fund received \$130.0 million in revenue transfers for total net General Fund receipts of \$9.803 billion. This represents an increase of \$1.003 billion (11.4%) compared to FY 2021 (**Figure 4**). Growth was driven by a \$703.4 million (16.6%) increase in individual income tax receipts. Sales/use tax and corporate income tax receipts contributed to a combined \$264.2 million in growth.

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

	FY 2021	FY 2022	FY 2022 vs FY 2021	Percent Change
Net Receipts				
Individual Income Tax	\$ 4,249.5	\$ 4,952.9	\$ 703.4	16.6%
Sales/Use Tax	2,954.8	3,152.5	197.7	6.7%
Corporate Income Tax	793.7	860.2	66.5	8.4%
Other Taxes*	323.8	349.7	25.9	8.0%
Other Receipts**	353.4	358.1	4.7	1.3%
Subtotal – Net Receipts	<u>\$ 8,675.2</u>	<u>\$ 9,673.4</u>	<u>\$ 998.2</u>	<u>11.5%</u>
Transfers	125.4	130.0	4.6	3.7%
Total Net Receipts Plus Transfers	<u>\$ 8,800.6</u>	<u>\$ 9,803.4</u>	<u>\$ 1,002.8</u>	<u>11.4%</u>
* Other Taxes includes: inheritance, insurance, beer, franchise, and miscellaneous taxes.				
** Other Receipts include: institutional payments, liquor profits, interest, fees, judicial revenue, and miscellaneous receipts.				

Of the total \$9.803 billion, 82.7% was collected from individual income taxes and sales/use tax (net of refunds) (Figure 5). Corporate income tax receipts made up 8.8%, and the remaining 8.6% 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 2022 General Fund Net Receipts
 (Dollars in Millions)



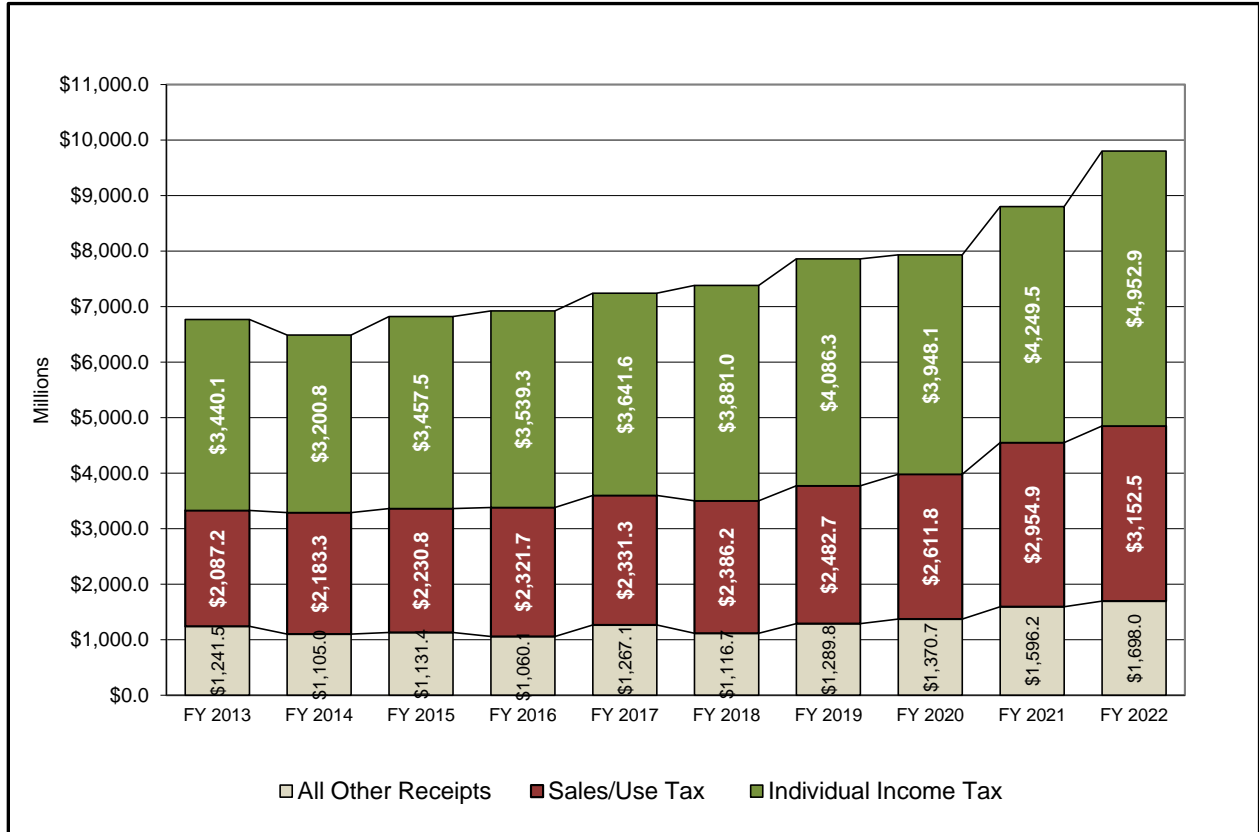
* Other Taxes include: Inheritance, insurance, beer, franchise, and miscellaneous taxes.

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

Revenue Trends

From FY 2013 to FY 2022, net General Fund receipts increased by \$3.035 billion, equating to an average annual increase of 4.0% (**Figure 6**). During this period, individual income tax grew by \$1.513 billion (4.1% annually) and sales/use tax increased \$1.065 billion (4.7% annually). All other General Fund revenues combined experienced a net increase of \$326.5 million from FY 2013 to FY 2022.

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

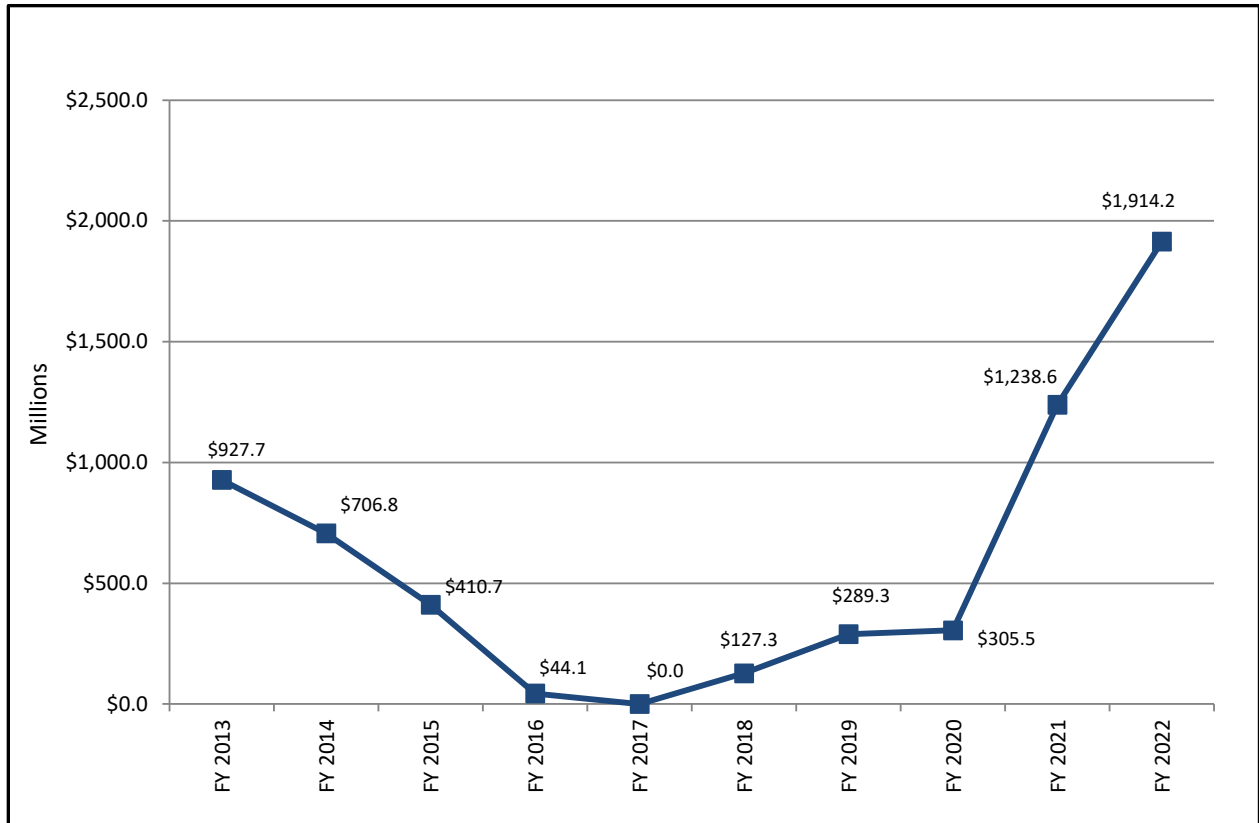


General Fund Surplus

Figure 7 shows how the General Fund surplus has fluctuated since FY 2013. The surplus declined significantly from FY 2013 to FY 2017 due to appropriation 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 2022, total General Fund resources (including transfers and carryforward funds) increased 10.9% (\$989.5 million) compared to FY 2021, while net appropriations increased by \$313.9 million (4.0%). As a result, the General Fund ended the fiscal year with a surplus of \$1,914.2 million.

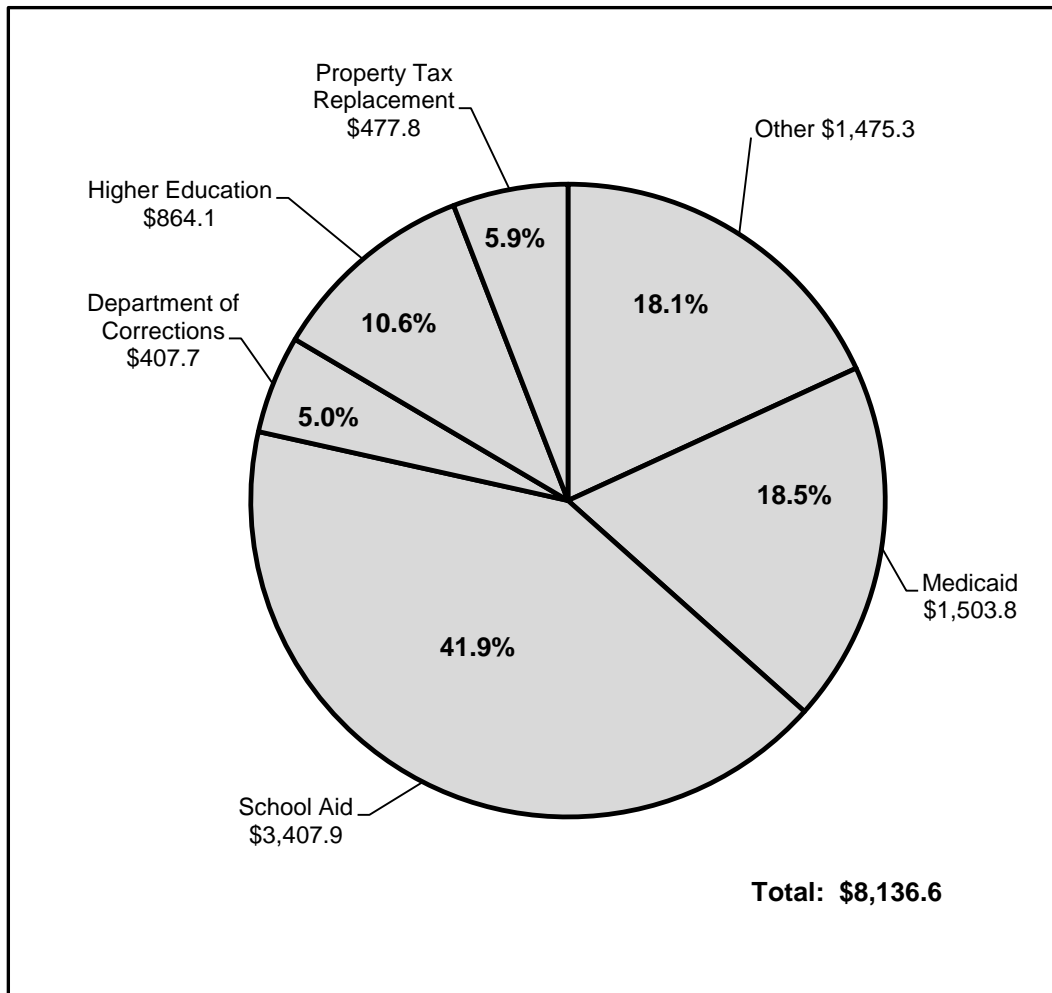
Figure 7
General Fund Surplus
(In Millions)



Appropriations

Figure 8 shows the FY 2022 appropriations divided into six categories. Of the categories listed, School Aid and Medicaid comprised 60.4% of total appropriations for FY 2022. Appropriations for Higher Education (Regents institutions, community colleges, and the College Student Aid Commission) made up 10.6% of the total spending, and appropriations for the Department of Corrections and for Property Tax Replacement comprised 5.0% and 5.9%, respectively. The remaining 18.1% of the General Fund appropriations provided funding for all other departments and programs.

Figure 8
FY 2022 General Fund Appropriations
(In Millions)



Total appropriations for FY 2022 increased \$309.8 million (4.0%) compared to FY 2021 (**Figure 9**). Of the total funds appropriated, Medicaid and School Aid received increases totaling \$71.8 million. Appropriations for Higher Education and Corrections increased \$21.0 million and \$21.1 million, respectively. Appropriations included in the Other category increased \$190.2 million (14.8%). The following three appropriations accounted for \$168.0 million of the increase. These included:

- An appropriation of \$100.0 million to the Office of the Chief Information Officer (OCIO) to support broadband grants to provide broadband service to unserved and underserved areas of the State.
- An appropriation of \$17.7 million to the Technology Reinvestment Fund from the General Fund. In FY 2021, the Technology Reinvestment Fund was funded from the Rebuild Iowa Infrastructure Fund (RIIF).
- A new appropriation of \$50.3 million associated with the change in funding for mental health and disability services (MHDS) from a system based on county property taxes to one that is 100.0% State-funded.

Figure 9
Summary of General Fund Appropriations
(In Millions)

<u>Appropriations Categories</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2022 vs FY 2021</u>	<u>Percent Change</u>
School Aid	\$ 3,380.3	\$ 3,407.9	\$ 27.6	0.8%
Medicaid	1,459.6	1,503.8	44.2	3.0%
Higher Education	843.1	864.1	21.0	2.5%
Property Tax Replacement	472.1	477.8	5.7	1.2%
Department of Corrections	386.6	407.7	21.1	5.5%
Other	1,285.1	1,475.3	190.2	14.8%
Total	\$ 7,826.8	\$ 8,136.5	\$ 309.8	4.0%

Numbers may not equal totals due to rounding.

Appropriations Trends

From FY 2013 to FY 2022, General Fund appropriations increased from \$6.432 billion to \$8.137 billion, an increase of \$1.705 billion. This represents an average annual increase of 2.6% over the 10 years (**Figure 11**).

The area of the General Fund budget that experienced the fastest rate of growth is Medicaid, which currently comprises 18.5% of the total FY 2022 General Fund budget. From FY 2013 to FY 2022, the General Fund Medicaid appropriation increased by \$357.7 million, representing an average annual increase of 3.1% over the period.

School Aid comprised the largest portion of the FY 2022 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 \$698.1 million during this period, representing an average annual increase of 2.6%.

Figure 10
School Aid and Medicaid Appropriations Changes from FY 2013 to FY 2022

<u>Appropriations</u>	<u>FY 2013</u>	<u>FY 2022</u>	<u>FY 2022 vs FY 2013</u>	<u>Average Annual Percent Change</u>
School Aid	\$ 2,709.8	\$ 3,407.9	\$ 698.1	2.6%
Medicaid	1,146.1	1,503.8	357.7	3.1%

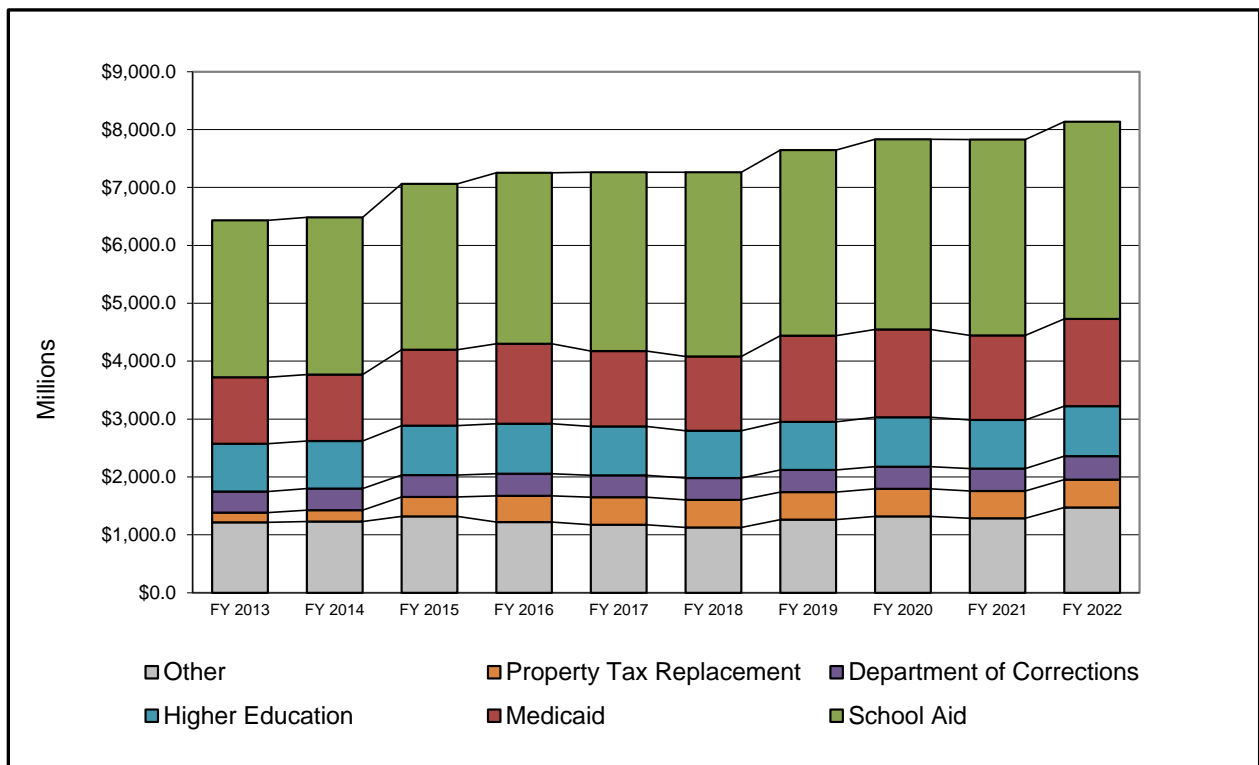
Three other areas that comprise a substantial part of the General Fund budget include Higher Education, the Department of Corrections, and Property Tax Replacement appropriations. Together, these three budget areas account for approximately 21.5% of annual General Fund appropriations. Of these three budget areas, the appropriations for Property Tax Replacement experienced the most significant growth, largely due to the

enactment of property tax reform legislation in 2013.¹ 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 2022 for Commercial and Industrial Property Tax Replacement and the Business Property Tax Credit totaled \$277.0 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 2013 to FY 2022 were relatively modest in comparison to increases in other budget areas. During this 10-year period, funding for the Department of Corrections increased by \$46.1 million for an average annual increase of 1.3%, while appropriations for Higher Education increased \$36.6 million for an average annual increase of 0.5%.

Figure 11
General Fund Appropriations
(In Millions)



¹ 2013 Iowa Acts, ch. [123](#).

Reserve Funds

At the close of FY 2022, the combined balances in the Cash Reserve Fund and the Economic Emergency Fund totaled \$830.3 million, \$13.5 million more than the statutory goal of \$816.8 million (**Figure 12**). This is also an increase of \$29.2 million (3.6%) compared to the combined balances in FY 2021.

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.

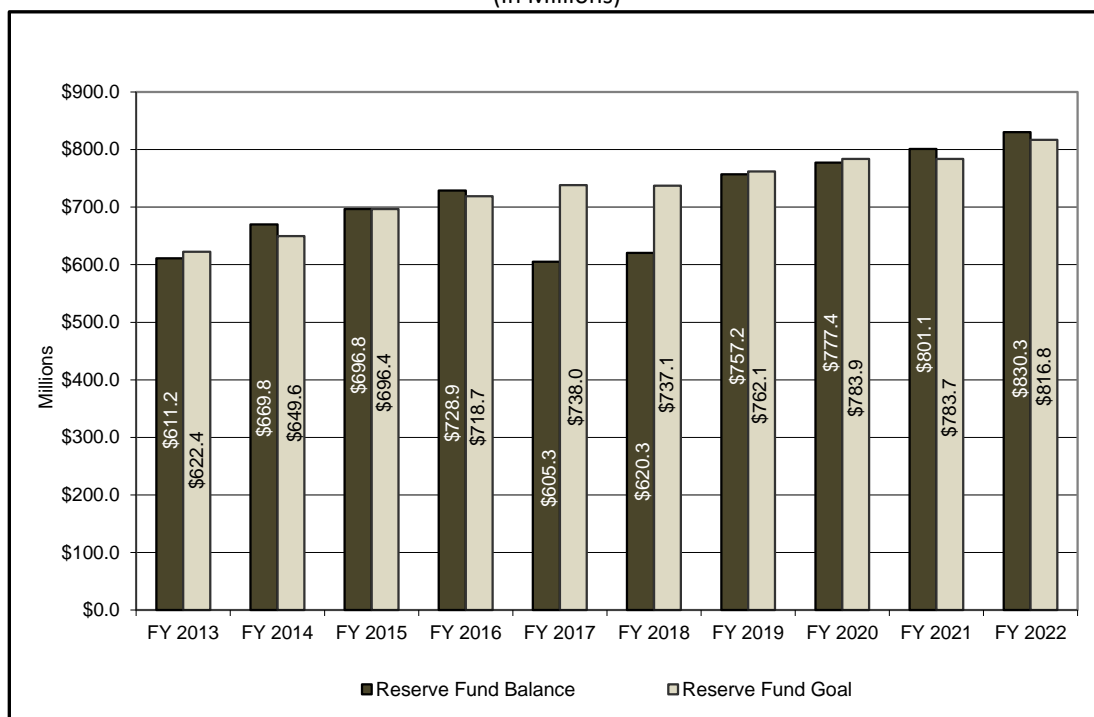
Figure 12
Reserve Funds
(In Millions)

<u>Reserve Fund Balances</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 587.8	\$ 612.6	\$ 24.8	4.2%
Economic Emergency Fund	213.3	217.7	4.4	2.1%
Total	\$ 801.1	\$ 830.3	\$ 29.2	3.6%

<u>Reserve Fund Statutory Maximums</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 587.8	\$ 612.6	\$ 24.8	4.2%
Economic Emergency Fund	195.9	204.2	8.3	4.2%
Total	\$ 783.7	\$ 816.8	\$ 33.1	4.2%

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 2011.² 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 2013,³ 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 enacted in 2018 made various changes to the Taxpayers Trust Fund and related statutes.⁴ The legislation changed the name of the Fund to the Taxpayer Relief Fund, repealed the Taxpayers Trust Fund Tax Credit, 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 tax⁵ 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 limited to \$60.0 million.

The beginning balance in the Taxpayer Relief Fund in FY 2022 totaled \$90.4 million. The Fund also received a General Fund surplus transfer of \$963.1 million in FY 2022 from the FY 2021 General Fund surplus after the reserve fund balance requirements were met. The FY 2022 ending balance equals \$1.055 billion (**Figure 14**).

Figure 14
Taxpayer Relief Fund
(In Millions)

	Actual FY 2020	Actual FY 2021	Actual FY 2022
Funds Available			
Balance Brought Forward	\$ 13.5	\$ 74.1	\$ 90.4
General Fund Surplus Transfer	60.0	21.5	963.1
Interest	0.6	0.1	1.8
Total Funds Available	<u>\$ 74.1</u>	<u>\$ 95.7</u>	<u>\$ 1,055.3</u>
Expenditures			
Transfer to General Fund	0.0	-5.3	0.0
Balance Carried Forward	<u>\$ 74.1</u>	<u>\$ 90.4</u>	<u>\$ 1,055.3</u>

Numbers may not equal totals due to rounding.

² 2011 Iowa Acts, ch. [123](#).

³ 2013 Iowa Acts, ch. [123](#).

⁴ 2018 Iowa Acts, ch. [1161](#).

⁵ Iowa Code [§422.7](#)(31).

Summary of FY 2022 Appropriations Activity

Appropriations are used by the General Assembly and the Governor for the purpose of developing a budget 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 FY 2022 General Fund appropriations enacted during the 2021 Legislative Session totaled \$8.118 billion. By the end of FY 2022, the standing appropriations were adjusted up by \$18.1 million to account for year-end expenditures being above the amount budgeted. There was also a \$0.1 million supplemental appropriation enacted into law during the 2022 Legislative Session. These original appropriations plus adjustments resulted in net appropriations of \$8.137 billion for the year.

In addition to the appropriations adjustments, \$357.6 million of FY 2021 appropriated funds were carried forward for expenditure in FY 2022, while \$512.1 million in appropriated funds were unspent in FY 2022 and allowed to carry forward to FY 2023. At the conclusion of FY 2022, departments reverted \$13.7 million in appropriated funds back to the General Fund. The net expenditure of appropriated funds totaled \$7.968 billion for the fiscal year (Figure 15).

Figure 15
Summary of FY 2022 General Fund Appropriations

General Fund Appropriations	FY 2022
Enacted Appropriations 2022 Session	\$ 8,118,451,011
Adjustments to Standings	18,075,381
Supplemental/Deappropriations	75,000
Total Net Appropriations	\$ 8,136,601,392
Other Activity	
Balance Forward from the Previous Year	\$ 357,618,681
Appropriations Transfers In	93,522
Appropriations Transfers Out	-93,522
Balance Carryforward to the Next Year	-512,136,602
Reversions Total	-13,707,735
Total Other Activity	\$ -168,225,656
Total Net Appropriated Funds Expended	\$ 7,968,375,736

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 2022 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 \$21.5 million, necessitating an adjustment of \$17.0 million. **Figure 16** lists the standing appropriations that received adjustments during FY 2022.

Figure 16
FY 2022 Adjustments to Standing Appropriations

Department	Appropriation Name	Budgeted Appropriation	Adjustments	Final Net Appropriation
Administrative Services	Federal Cash Management	\$ 54,182	\$ -20,240	\$ 33,942
Administrative Services	Unemployment Compensation	421,655	-96,323	325,332
Corrections	State Cases Court Costs	10,000	-10,000	0
Corrections	Real Estate - Capitals from Sales	622,991	4,027	627,018
Education	State Foundation School Aid	3,402,773,657	5,169,047	3,407,942,704
Executive Council	Court Costs	56,455	724,172	780,627
Executive Council	Drainage Assessment	19,367	192,941	212,308
Executive Council	Public Improvements	9,575	-9,575	0
Human Rights	Liheap Weatherization Assistance Program Support	0	9,700	9,700
Human Services	Child Abuse Prevention	232,570	-32,660	199,910
Human Services	Commission of Inquiry	1,394	-1,394	0
Human Services	Nonresident Commitment M.III	142,802	-124,664	18,138
Legislative Branch	Legislative Branch	37,010,000	-1,704,432	35,305,568
Management	Appeal Board Claims	4,501,794	17,019,974	21,521,768
Management	Transportation Assistance	27,457,935	25	27,457,960
Public Defense	Compensation and Expense	342,556	-234,262	108,294
Public Health	Iowa Registry for Congenital & Inherited Disorders	223,521	-23,611	199,910
Revenue	Homestead Tax Credit	144,740,000	-759,083	143,980,917
Revenue	Ag Land Tax Credit	39,100,000	-303	39,099,697
Revenue	Elderly and Disabled Tax Credit	17,910,000	-1,825,020	16,084,980
Revenue	Commercial and Industrial Property Tax Replacement	152,114,544	-85,230	152,029,314
Revenue	Military Service Tax Refunds	1,640,000	-13,060	1,626,940
Revenue	Printing Cigarette Stamps	124,652	-104,648	20,004
Total		<u>\$ 3,829,509,650</u>	<u>\$ 18,075,381</u>	<u>\$ 3,847,585,031</u>

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

Supplemental Appropriations

A \$0.1 million supplemental General Fund appropriation was enacted during the 2022 Legislative Session for the FY 2022 budget (Figure 17).

[House File 2147](#) (U.S.S. Iowa Commissioning, Appropriations Act) appropriated \$75,000 from the General Fund to the Economic Development Authority to provide a grant to support the christening and commissioning of the U.S.S. Iowa submarine. An additional \$75,000 was appropriated from the Veterans License Fee Fund as an FY 2022 supplemental appropriation to the Economic Development Authority for the same purpose.

Figure 17
FY 2022 Supplemental Appropriations

<u>Department</u>	<u>Appropriation Name</u>	<u>Appropriation Name</u>	<u>Appropriation</u>	<u>Act</u>
Economic Development Authority	U.S.S. Iowa Commissioning	General Fund	\$ 75,000	HF 2147
Economic Development Authority	U.S.S. Iowa Commissioning	Veterans License Fee Fund	75,000	HF 2147
Total			<u>\$ 150,000</u>	

Allocation of General Legislative Increases

During the 2021 Legislative Session, [HF 861](#) (FY 2022 Justice System Appropriations Act) increased General Fund appropriations to the Department of Corrections (DOC) by \$10.1 million and to the Community-Based Corrections (CBC) Districts by \$663,000. The Act specified that any unexpended funds appropriated to the DOC would remain available through the end of FY 2023 (**Figure 18**).

Figure 18
Session Law Increases (2021 Legislative Session)

	FY 2022 Adjustment
HF 861 (FY 2022 Justice System Appropriations Act)	
Department of Corrections (DOC)	
DOC - FY 22 Department-Wide Duties	\$ 10,079,991
<u>Allocation</u>	
Clarinda Institution	\$ 1,420,478
Oakdale Institution	1,200,000
Central Office	941,096
Newton Institution	600,000
Mt. Pleasant Institution	592,045
County Confinement	298,015
2nd Community-Based Corrections (CBC) District	71,466
Anamosa Institution	69,011
Mitchellville Institution	49,112
Fort Dodge Institution	45,737
7th CBC District	13,313
Carryforward into FY 2023	4,779,718
Total	<u>\$ 10,079,991</u>
HF 861 (FY 2022 Justice System Appropriations Act)	
Community-Based Corrections (CBC)	
CBC Statewide	\$ 663,219
<u>Allocation</u>	
2nd CBC District	\$ 221,073
7th CBC District	442,146
Total	<u>\$ 663,219</u>

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

Balances Brought Forward

State agencies carried forward a total of \$357.6 million from FY 2021 appropriations to FY 2022 and \$512.1 million from FY 2022 appropriations to FY 2023. 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 2021 to FY 2022

	Balance Carryforward
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
Corrections, Department of	1,588,066
Inspections & Appeals, Department of	1,334,429
Natural Resources, Department of	913,398
College Student Aid Commission	669,881
All Other Agencies	1,551,623
Total	\$ 357,618,681

Figure 20
Appropriations Balances Carried Forward
from FY 2022 to FY 2023

	Balance
	<u>Carryforward</u>
Human Services, Department of	\$ 455,553,462
Veterans Affairs, Department of	18,540,439
Office of the Chief Information Officer	9,215,383
Iowa Workforce Development	7,238,611
Department of Corrections	5,790,590
Education, Department of	4,955,318
Attorney General	2,804,026
Judicial Branch	1,774,952
Inspections & Appeals, Department of	1,498,124
Economic Development Authority	1,094,337
Department of Natural Resources	1,070,455
All Other Agencies	<u>2,600,905</u>
Total	<u>\$ 512,136,602</u>

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 \$4,000 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 2022 and identifies those transfers made under Iowa Code section 8.39, as well as all other transfers.

Figure 21
FY 2022 Appropriation Transfers

		Appropriation Transfer In	Appropriation Transfer Out	Net Change
Section 8.39 Transfers				
Governor's/Lt. Governor's Office	Terrace Hill Quarters	\$ 4,000	\$ 0	\$ 4,000
Iowa Public Employment Relations Board	General Office	0	-4,000	-4,000
Subtotal Section 8.39 Transfers		\$ 4,000	\$ -4,000	\$ 0
Other Transfers				
Department of Public Safety (DPS)	Public Safety Administration	\$ 90,000	\$ 0	\$ 90,000
	Division of Criminal Investigation (DCI)	0	-15,000	-15,000
	Narcotics Enforcement	0	-20,000	-20,000
	Fire Marshal	0	-15,000	-15,000
	Iowa State Patrol	0	-40,000	-40,000
Subtotal Other Transfers		\$ 90,000	\$ -90,000	\$ 0
Total All Transfers		\$ 94,000	\$ -94,000	\$ 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 \$13.7 million from FY 2022 General Fund appropriations, with 71.0% 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 2022 General Fund Reversions

	Reversion Amount	Percent of Total
Department of Inspections and Appeals	\$ 9,739,058	71.0%
Judicial Branch	1,774,952	12.9%
Department of Education	560,770	4.1%
Department of Human Services	233,976	1.7%
Board of Regents	216,243	1.6%
Department of Corrections	158,599	1.2%
Department of Revenue	151,658	1.1%
Department of Human Rights	139,200	1.0%
Department of Public Health	127,977	0.9%
Economic Development Authority	86,021	0.6%
Department of Workforce Development	74,977	0.5%
Department of Public Safety	67,676	0.5%
Public Employment Relations Board	62,641	0.5%
Agriculture and Land Stewardship	56,235	0.4%
All Other Departments	257,752	1.9%
Total	<u>\$ 13,707,735</u>	<u>100.0%</u>

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STATE OF IOWA
FY 2022
YEAR-END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS

Appendix

FISCAL SERVICES DIVISION

January 2023



LEGISLATIVE
SERVICES AGENCY

Serving the Iowa Legislature

FY 2022 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	\$ 8,645,154	\$ -116,563	\$ 0	\$ 0	\$ 8,528,591	\$ 335,660	\$ 0	\$ 0	\$ -507,911	\$ -6,175	\$ 8,350,165		
Aging, Iowa Department on	12,453,903	0	0	0	12,453,903	0	0	0	0	0	12,453,903		
Agriculture and Land Stewardship, Dept of	29,007,390	0	0	0	29,007,390	254,438	0	0	-499,196	-56,235	28,706,396		
Attorney General	14,012,547	0	0	0	14,012,547	2,341,113	0	0	-2,804,026	-5,000	13,544,635		
Auditor of State	986,193	0	0	0	986,193	0	0	0	0	-210	985,983		
Blind, Department for the	2,780,724	0	0	0	2,780,724	0	0	0	-21,952	-21,952	2,736,820		
Chief Information Officer, Office of the	100,000,000	0	0	0	100,000,000	25,192,877	0	0	-9,215,383	0	115,977,494		
Civil Rights Commission, Iowa	1,318,718	0	0	0	1,318,718	0	0	0	0	-2	1,318,716		
College Student Aid Commission	85,774,207	0	0	0	85,774,207	669,881	0	0	-13,034	0	86,431,054		
Commerce, Department of	1,436,310	0	0	0	1,436,310	0	0	0	0	-46	1,436,264		
Corrections, Department of	407,703,142	-5,973	0	0	407,697,169	1,588,066	0	0	-5,793,590	-158,599	404,367,148		
Cultural Affairs, Department of	5,975,067	0	0	0	5,975,067	433,100	0	0	-235,000	0	6,173,167		
Drug Control Policy, Governor's Office of	239,271	0	0	0	239,271	0	0	0	0	0	239,271		
Economic Development Authority	17,121,754	0	0	0	17,121,754	2,660,195	0	0	-1,094,337	-86,021	18,601,592		
Education, Department of	3,726,036,447	5,169,049	0	0	3,731,205,496	3,446,816	0	0	-4,955,318	-560,770	3,729,136,225		
Ethics and Campaign Disclosure Board, Iowa	720,710	0	0	0	720,710	341	0	0	-800	-8,830	711,420		
Executive Council	85,397	907,538	0	0	992,935	0	0	0	0	0	992,935		
Governor/Lt. Governor's Office	2,458,046	0	0	0	2,458,046	7,449	3,552	0	-345	-345	2,468,356		
Homeland Security and Emergency Mgmt	2,687,756	0	0	0	2,687,756	0	0	0	-265,787	0	2,421,969		
Human Rights, Department of	2,584,033	0	0	0	2,584,033	71,756	0	0	-62,464	-139,200	2,454,124		
Human Services, Department of	2,020,911,459	-158,718	0	0	2,020,752,741	288,439,315	0	0	-455,553,462	-233,976	1,853,404,618		
Inspections and Appeals, Department of	82,218,291	0	0	0	82,218,291	1,334,429	0	0	-1,498,124	-9,739,058	72,315,538		
Iowa Finance Authority	658,000	0	0	0	658,000	25,865	0	0	-93,280	0	590,585		
Judicial Branch	193,240,252	0	0	0	193,240,252	0	0	0	-1,774,952	-1,774,952	189,690,347		
Law Enforcement Academy	1,220,749	0	0	0	1,220,749	0	0	0	0	0	1,220,749		
Legislative Branch	37,000,000	-1,704,432	0	0	35,295,568	0	0	0	0	0	35,295,568		
Management, Department of	52,455,422	17,019,999	0	0	69,475,421	0	0	0	-49,906	-49,906	69,375,609		
Natural Resources, Department of	15,103,061	0	0	0	15,103,061	913,398	0	0	-1,070,455	0	14,946,004		
Parole, Board of	1,285,739	0	0	0	1,285,739	26,278	0	0	-29,059	-36,889	1,246,070		
Public Defense, Department of	7,259,157	-234,262	0	0	7,024,895	0	0	0	0	-22,512	7,002,382		
Public Employment Relations Board	1,492,452	0	0	0	1,492,452	83,196	0	-3,552	-62,641	-105,000	1,404,454		
Public Health, Department of	56,136,402	-23,611	0	0	56,112,791	53,913	0	0	-412,467	-127,977	55,626,260		
Public Information Board	358,039	0	0	0	358,039	4,118	0	0	-11,374	-14,288	336,496		
Public Safety, Department of	118,297,878	0	0	0	118,297,878	85,044	90,000	-90,000	-132,320	-67,676	118,182,926		
Regents, Board of	578,227,798	0	0	0	578,227,798	0	0	0	0	-216,243	578,011,555		
Revenue, Department of	495,796,413	-2,787,346	0	0	493,009,067	145,129	0	0	-151,658	-151,658	492,850,879		
Secretary of State, Office of the	3,545,516	0	0	0	3,545,516	4,095	0	0	-4,596	-5,122	3,539,893		
Treasurer of State, Office of	1,017,442	0	0	0	1,017,442	21,242	0	0	-44,113	-44,113	950,457		
Veterans Affairs, Department of	11,351,315	0	0	0	11,351,315	21,015,705	0	0	-18,540,439	-2	13,826,579		
Workforce Development, Department of	18,933,557	0	0	0	18,933,557	8,465,263	0	0	-7,238,611	-74,977	20,085,231		
Grand Total	\$ 8,118,535,711	\$ 18,065,681	\$ 0	\$ 0	\$ 8,136,601,392	\$ 357,618,681	\$ 93,552	\$ -93,552	\$ -512,136,602	\$ -13,707,735	\$ 7,968,375,736		

**Administration and Regulation Appropriation Subcommittee
FY 2022 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	\$ 1,546	\$ 0	\$ 0	\$ -6,013	\$ -6,013	\$ 3,592,924
Administrative Services	Federal Cash Management Standing	54,182	-20,240	0	0	33,942	0	0	0	0	0	33,942
Administrative Services	Terrace Hill Operations	461,674	0	0	0	461,674	474	0	0	-162	-162	461,824
Administrative Services	Unemployment Compensation-State Standing	421,655	-96,323	0	0	325,332	0	0	0	0	0	325,332
Administrative Services	Utilities	4,104,239	0	0	0	4,104,239	333,640	0	0	-501,736	0	3,936,143
Administrative Services Total		8,645,154	-116,563	0	0	8,528,591	335,660	0	0	-507,911	-6,175	8,350,165
Auditor of State	Auditor of State - General Office	986,193	0	0	0	986,193	0	0	0	0	-210	985,983
Auditor of State Total		986,193	0	0	0	986,193	0	0	0	0	-210	985,983
Chief Information Officer	Broadband Grants	100,000,000	0	0	0	100,000,000	0	0	0	0	0	100,000,000
Chief Information Officer	Enterprise Personnel, Accounting and Budget System	0	0	0	0	0	1,962,877	0	0	0	0	1,962,877
Chief Information Officer	Enterprise Personnel, Accounting and Budget System II	0	0	0	0	0	23,230,000	0	0	-9,215,383	0	14,014,617
Chief Information Officer Total		100,000,000	0	0	0	100,000,000	25,192,877	0	0	-9,215,383	0	115,977,494
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	-46	360,810
Commerce Total		1,436,310	0	0	0	1,436,310	0	0	0	0	-46	1,436,264
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	720,710	0	0	0	720,710	341	0	0	-800	-8,830	711,420
Ethics and Campaign Disclosure Board Total		720,710	0	0	0	720,710	341	0	0	-800	-8,830	711,420
Executive Council	Court Costs	56,455	724,172	0	0	780,627	0	0	0	0	0	780,627
Executive Council	Drainage Assessment	19,367	192,941	0	0	212,308	0	0	0	0	0	212,308
Executive Council	Public Improvements	9,575	-9,575	0	0	0	0	0	0	0	0	0
Executive Council Total		85,397	907,538	0	0	992,935	0	0	0	0	0	992,935
Governor/Lt. Governor's Office	Governor/Lt. Governor's Office	2,315,344	0	0	0	2,315,344	6,679	0	0	-345	-345	2,321,333
Governor/Lt. Governor's Office	Terrace Hill Quarters	142,702	0	0	0	142,702	769	3,552	0	0	0	147,024
Governor/Lt. Governor's Office Total		2,458,046	0	0	0	2,458,046	7,449	3,552	0	-345	-345	2,468,356
Human Rights	Community Advocacy and Services	956,894	0	0	0	956,894	64,757	0	0	-52,273	-52,273	917,106
Human Rights	Criminal & Juvenile Justice	1,288,368	0	0	0	1,288,368	0	0	0	-4,001	-4,001	1,280,366
Human Rights	Human Rights Administration	189,071	0	0	0	189,071	6,998	0	0	-6,190	-11,463	178,416
Human Rights	LIHEAP Weatherization Assistance Program support	9,700	0	0	0	9,700	0	0	0	0	0	9,700
Human Rights	Single Grant Program	140,000	0	0	0	140,000	0	0	0	0	-71,463	68,537
Human Rights Total		2,584,033	0	0	0	2,584,033	71,756	0	0	-62,464	-139,200	2,454,124
Inspections and Appeals	Administration Division	546,312	0	0	0	546,312	97,910	0	0	-1,432	-1,432	641,357
Inspections and Appeals	Administrative Hearings Div.	625,827	0	0	0	625,827	130,582	0	0	-79	-79	756,250
Inspections and Appeals	Child Advocacy Board	2,582,454	0	0	0	2,582,454	1,342	0	0	-238	-238	2,583,220
Inspections and Appeals	Employment Appeal Board	38,912	0	0	0	38,912	4,104	0	0	-4,258	-4,258	34,499
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	4,866,882	0	0	0	4,866,882	200,207	0	0	-25,251	-25,251	5,016,588
Inspections and Appeals	Indigent Defense Appropriation	41,160,374	0	0	0	41,160,374	0	0	0	0	-8,240,934	32,919,440
Inspections and Appeals	Investigations Division	2,339,591	0	0	0	2,339,591	312,512	0	0	-139,873	-139,873	2,372,356
Inspections and Appeals	Public Defender	29,483,120	0	0	0	29,483,120	587,773	0	0	-1,326,992	-1,326,993	27,416,908
Inspections and Appeals Total		82,218,291	0	0	0	82,218,291	1,334,429	0	0	-1,498,124	-9,739,058	72,315,538
Management	Appeal Board Claims	4,501,794	17,019,974	0	0	21,521,768	0	0	0	0	0	21,521,768
Management	Department of Management Operations	2,695,693	0	0	0	2,695,693	0	0	0	-49,906	-49,906	2,595,881
Management	Special Olympics Fund	100,000	0	0	0	100,000	0	0	0	0	0	100,000
Management	Technology Reinvestment Fund Appropriation	17,700,000	0	0	0	17,700,000	0	0	0	0	0	17,700,000
Management	Transportation Equity Fund Appropriation	27,457,935	25	0	0	27,457,960	0	0	0	0	0	27,457,960
Management Total		52,455,422	17,019,999	0	0	69,475,421	0	0	0	-49,906	-49,906	69,375,609
Public Information Board	Iowa Public Information Board	358,039	0	0	0	358,039	4,118	0	0	-11,374	-14,288	336,496
Public Information Board Total		358,039	0	0	0	358,039	4,118	0	0	-11,374	-14,288	336,496
Revenue	Ag Land Tax Credit	39,100,000	-303	0	0	39,099,697	0	0	0	0	0	39,099,697

**Administration and Regulation Appropriation Subcommittee
FY 2022 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	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	-85,230	0	0	152,029,314	0	0	0	0	0	152,029,314
Revenue	Elderly & Disabled Property Tax Credit	17,910,000	-1,825,020	0	0	16,084,980	0	0	0	0	0	16,084,980
Revenue	Homestead Tax Credit Aid	144,740,000	-759,083	0	0	143,980,917	0	0	0	0	0	143,980,917
Revenue	Inheritance Refund	0	-0	0	0	-0	0	0	0	0	0	-
Revenue	Military Service Tax Refunds	1,640,000	-13,060	0	0	1,626,940	0	0	0	0	0	1,626,940
Revenue	Printing Cigarette Stamps	124,652	-104,648	0	0	20,004	0	0	0	0	0	20,004
Revenue	Refund Cigarette Stamps	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	-
Revenue	Revenue, Department of	15,149,692	0	0	0	15,149,692	145,129	0	0	-151,658	-151,658	14,991,504
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		495,796,413	-2,787,346	0	0	493,009,067	145,129	0	0	-151,658	-151,658	492,850,879
Secretary of State	Elections/Voter Reg	2,124,870	0	0	0	2,124,870	894	0	0	-1,184	-1,710	2,122,871
Secretary of State	Secretary of State-Business Services	1,420,646	0	0	0	1,420,646	3,200	0	0	-3,412	-3,412	1,417,022
Secretary of State Total		3,545,516	0	0	0	3,545,516	4,095	0	0	-4,596	-5,122	3,539,893
Treasurer of State	Treasurer - General Office	1,017,442	0	0	0	1,017,442	21,242	0	0	-44,113	-44,113	950,457
Treasurer of State Total		1,017,442	0	0	0	1,017,442	21,242	0	0	-44,113	-44,113	950,457
Grand Total		\$ 752,546,237	\$ 15,023,628	\$ 0	\$ 0	\$ 767,569,865	\$ 27,117,095	\$ 3,552	\$ 0	\$ -11,546,675	\$ -10,158,953	\$ 772,984,884

**Agriculture and Natural Resources Appropriation Subcommittee
FY 2022 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	-118,474	0	18,700
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	750,000	0	0	0	750,000	0	0	0	0	0	750,000
Agriculture and Land Stewardship	GF-Administrative Division	18,538,194	0	0	0	18,538,194	40,225	0	0	-56,235	-56,235	18,465,949
Agriculture and Land Stewardship	Grain Regulation	350,000	0	0	0	350,000	0	0	0	0	0	350,000
Agriculture and Land Stewardship	Local Food and Farm	75,000	0	0	0	75,000	74,133	0	0	-74,138	0	74,996
Agriculture and Land Stewardship	Loess Hills Development and Conservation Fund	400,000	0	0	0	400,000	0	0	0	0	0	400,000
Agriculture and Land Stewardship	Milk Inspections	189,196	0	0	0	189,196	2,905	0	0	-349	0	191,752
Agriculture and Land Stewardship	Renewable Fuel Infrastructure Fund	5,000,000	0	0	0	5,000,000	0	0	0	0	0	5,000,000
Agriculture and Land Stewardship	Southern Iowa Development and Conservation Fund	250,000	0	0	0	250,000	0	0	0	0	0	250,000
Agriculture and Land Stewardship	Value Added Agriculture Grant Program	250,000	0	0	0	250,000	0	0	0	-250,000	0	0
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		29,007,390	0	0	0	29,007,390	254,438	0	0	-499,196	-56,235	28,706,396
Natural Resources	Floodplain Management Program	1,510,000	0	0	0	1,510,000	654,729	0	0	-957,098	0	1,207,631
Natural Resources	Forestry Health Management GF	500,000	0	0	0	500,000	258,669	0	0	-113,357	0	645,312
Natural Resources	GF-Natural Resources Operations	12,093,061	0	0	0	12,093,061	0	0	0	0	0	12,093,061
Natural Resources	State Park Operations	1,000,000	0	0	0	1,000,000	0	0	0	0	0	1,000,000
Natural Resources Total		15,103,061	0	0	0	15,103,061	913,398	0	0	-1,070,455	0	14,946,004
Grand Total		\$ 44,110,451	\$ 0	\$ 0	\$ 0	\$ 44,110,451	\$ 1,167,835	\$ 0	\$ 0	\$ -1,569,651	\$ -56,235	\$ 43,652,400

**Economic Development Appropriation Subcommittee
FY 2022 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	\$ 0	\$ 168,637	
Cultural Affairs	Arts Council	1,317,188	0	0	0	1,317,188	350,100	0	0	-235,000	0	0	1,432,288	
Cultural Affairs	Community Cultural Grants	172,090	0	0	0	172,090	0	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	0	448,403	
Cultural Affairs	Cultural Trust Grants	150,000	0	0	0	150,000	0	0	0	0	0	0	150,000	
Cultural Affairs	Great Places GF	150,000	0	0	0	150,000	0	0	0	0	0	0	150,000	
Cultural Affairs	Historic Sites	426,398	0	0	0	426,398	0	0	0	0	0	0	426,398	
Cultural Affairs	Historical Division	3,142,351	0	0	0	3,142,351	83,000	0	0	0	0	0	3,225,351	
Cultural Affairs Total		5,975,067	0	0	0	5,975,067	433,100	0	0	-235,000	0	0	6,173,167	
Economic Development Authority	Butchery Innovation & Revitalization	750,000	0	0	0	750,000	0	0	0	0	0	0	750,000	
Economic Development Authority	Councils of Governments (COGs) Assistance	275,000	0	0	0	275,000	0	0	0	0	0	0	275,000	
Economic Development Authority	Economic Development Approp	13,318,553	0	0	0	13,318,553	1,413,898	0	0	-1,019,337	0	0	13,713,114	
Economic Development Authority	ICVS-Promise	168,201	0	0	0	168,201	0	0	0	0	0	0	168,201	
Economic Development Authority	Regional Sports Authorities (RIIF)	500,000	0	0	0	500,000	0	0	0	0	-893	0	499,107	
Economic Development Authority	Registered Apprenticeship Program	760,000	0	0	0	760,000	1,246,298	0	0	0	0	0	2,006,298	
Economic Development Authority	Tourism marketing - Adjusted Gross Receipts	900,000	0	0	0	900,000	0	0	0	0	-85,128	0	814,873	
Economic Development Authority	USS Iowa	75,000	0	0	0	75,000	0	0	0	-75,000	0	0	0	
Economic Development Authority	World Food Prize	375,000	0	0	0	375,000	0	0	0	0	0	0	375,000	
Economic Development Authority Total		17,121,754	0	0	0	17,121,754	2,660,195	0	0	-1,094,337	-86,021	0	18,601,592	
Iowa Finance Authority	Rent Subsidy Program	658,000	0	0	0	658,000	25,865	0	0	-93,280	0	0	590,585	
Iowa Finance Authority Total		658,000	0	0	0	658,000	25,865	0	0	-93,280	0	0	590,585	
Public Employment Relations Board	PER Board - General Office	1,492,452	0	0	0	1,492,452	83,196	0	-3,552	-62,641	-105,000	0	1,404,454	
Public Employment Relations Board Total		1,492,452	0	0	0	1,492,452	83,196	0	-3,552	-62,641	-105,000	0	1,404,454	
Workforce Development	Employee Misclassification	379,631	0	0	0	379,631	0	0	0	0	-74,977	0	304,654	
Workforce Development	I3 State Accounting System	228,822	0	0	0	228,822	0	0	0	0	0	0	228,822	
Workforce Development	Iowa Employer Innovation Fund	4,200,000	0	0	0	4,200,000	587,858	0	0	-2,373,201	0	0	2,414,657	
Workforce Development	IWD Labor Services Division	3,491,252	0	0	0	3,491,252	2,821,183	0	0	-2,705,474	0	0	3,606,961	
Workforce Development	IWD Workers Compensation Division	3,321,044	0	0	0	3,321,044	696,677	0	0	-752,216	0	0	3,265,505	
Workforce Development	Offender Reentry Program	387,158	0	0	0	387,158	0	0	0	0	0	0	387,158	
Workforce Development	Summer Youth Work Pilot	250,000	0	0	0	250,000	0	0	0	-232,822	0	0	17,178	
Workforce Development	Workforce Development Field Offices	6,675,650	0	0	0	6,675,650	4,359,545	0	0	-1,174,898	0	0	9,860,297	
Workforce Development Total		18,933,557	0	0	0	18,933,557	8,465,263	0	0	-7,238,611	-74,977	0	20,085,231	
Grand Total Total		\$ 44,180,830	\$ 0	\$ 0	\$ 0	\$ 44,180,830	\$ 11,667,619	\$ 0	\$ -3,552	\$ -8,723,869	\$ -265,998	\$ 0	\$ 46,855,029	

**Education Appropriation Subcommittee
FY 2022 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		
Blind	Department for the Blind	\$ 2,780,724	\$ 0	\$ 0	\$ 0	\$ 2,780,724	\$ 0	\$ 0	\$ 0	\$ -21,952	\$ -21,952	\$ 2,736,820		
Blind Total		2,780,724	0	0	0	2,780,724	0	0	0	-21,952	-21,952	2,736,820		
College Student Aid Commission	All Iowa Opportunity Scholarships	3,100,000	0	0	0	3,100,000	0	0	0	0	0	3,100,000		
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	23,004,744	0	0	0	23,004,744	0	0	0	0	0	23,004,744		
College Student Aid Commission	Health Care Professional Recruitment	500,973	0	0	0	500,973	0	0	0	0	0	500,973		
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	669,881	0	0	-13,034	0	5,356,847		
College Student Aid Commission	Rural Iowa Primary Care Loan Repayment Program	1,724,502	0	0	0	1,724,502	0	0	0	0	0	1,724,502		
College Student Aid Commission	Rural Veterinarian Loan Repayment Program	400,000	0	0	0	400,000	0	0	0	0	0	400,000		
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	456,220	0	0	0	456,220	0	0	0	0	0	456,220		
College Student Aid Commission	Tuition Grant Program-Standing	48,896,050	0	0	0	48,896,050	0	0	0	0	0	48,896,050		
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 Total		85,774,207	0	0	0	85,774,207	669,881	0	0	-13,034	0	86,431,054		
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 Supp	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	0	25,000		
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	-509,426	0	10,014,963		
Education	Children's Mental Health School-Based Training and Support	3,183,936	0	0	0	3,183,936	0	0	0	0	-25,163	3,158,773		
Education	Classroom Behavior Guidelines	500,000	0	0	0	500,000	0	0	0	-500,000	0	0		
Education	Community College State General Aid	215,158,161	0	0	0	215,158,161	0	0	0	0	0	215,158,161		
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	23,206,799	0	0	0	23,206,799	0	0	0	0	0	23,206,799		
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	-20,825	1,894,175		
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	7,870,316	0	0	0	7,870,316	0	0	0	0	0	7,870,316		
Education	Iowa Reading Research Center	1,550,176	0	0	0	1,550,176	482,665	0	0	-917,807	0	1,115,034		
Education	Iowa Vocational Rehabilitation Services	5,996,328	0	0	0	5,996,328	0	0	0	0	0	5,996,328		
Education	Jobs For America's Grads	4,666,188	0	0	0	4,666,188	0	0	0	0	0	4,666,188		
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 C	1,000,000	0	0	0	1,000,000	265,447	0	0	-749,031	0	516,416		
Education	Online State Job Posting System	230,000	0	0	0	230,000	0	0	0	0	-19,860	210,140		
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	-10	2,952,449		
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	3,402,773,657	5,169,049	0	0	3,407,942,706	0	0	0	0	0	3,407,942,706		
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	-7,439	292,561		
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	12,000	0	0	0	0	612,000		
Education	Teacher Quality/Student Achievement	2,965,467	0	0	0	2,965,467	2,686,704	0	0	-1,779,054	-487,472	3,385,646		
Education	Textbook Services For Nonpublic	852,000	0	0	0	852,000	0	0	0	0	0	852,000		
Education	Therapeutic Classroom Incentive Fund Appropriation	1,626,075	0	0	0	1,626,075	0	0	0	0	0	1,626,075		
Education	Therapeutic Classroom Transportation Claims Reimbursement	500,000	0	0	0	500,000	0	0	0	-500,000	0	0		
Education	Transportation Nonpublic Students	8,997,091	0	0	0	8,997,091	0	0	0	0	0	8,997,091		

**Education Appropriation Subcommittee
FY 2022 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		
Education Total		3,726,036,447	5,169,049	0	0	3,731,205,496	3,446,816	0	0	0	-4,955,318	-560,770	3,729,136,225
Regents	BOR - Board Office	764,642	0	0	0	764,642	0	0	0	0	0	0	764,642
Regents	BOR - Iowa Public Radio	345,669	0	0	0	345,669	0	0	0	0	0	0	345,669
Regents	BOR - Regents Resource Centers	268,297	0	0	0	268,297	0	0	0	0	0	0	268,297
Regents	IBS - Iowa Braille and Sight Saving School	4,540,886	0	0	0	4,540,886	0	0	0	0	0	-216,243	4,324,643
Regents	ISD - Iowa School for the Deaf	10,789,039	0	0	0	10,789,039	0	0	0	0	0	0	10,789,039
Regents	ISU - Agricultural Experiment Station	29,462,535	0	0	0	29,462,535	0	0	0	0	0	0	29,462,535
Regents	ISU - Biosciences Innovation Ecosystem - GF	2,623,481	0	0	0	2,623,481	0	0	0	0	0	0	2,623,481
Regents	ISU - Cooperative Extension	18,157,366	0	0	0	18,157,366	0	0	0	0	0	0	18,157,366
Regents	ISU - General University	172,144,766	0	0	0	172,144,766	0	0	0	0	0	0	172,144,766
Regents	ISU - Livestock Disease Research	170,390	0	0	0	170,390	0	0	0	0	0	0	170,390
Regents	ISU - Veterinary Diagnostic Laboratory	4,400,000	0	0	0	4,400,000	0	0	0	0	0	0	4,400,000
Regents	SUI - Biocatalysis	696,342	0	0	0	696,342	0	0	0	0	0	0	696,342
Regents	SUI - Biosciences Innovation Ecosystem	874,494	0	0	0	874,494	0	0	0	0	0	0	874,494
Regents	SUI - Family Practice Program	1,720,598	0	0	0	1,720,598	0	0	0	0	0	0	1,720,598
Regents	SUI - General University	215,605,480	0	0	0	215,605,480	0	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	0	4,822,610
Regents	SUI - Iowa Flood Center	1,154,593	0	0	0	1,154,593	0	0	0	0	0	0	1,154,593
Regents	SUI - Iowa Online Advanced Placement Academy	463,616	0	0	0	463,616	0	0	0	0	0	0	463,616
Regents	SUI - Iowa's Center for Agricultural Safety & Health	128,154	0	0	0	128,154	0	0	0	0	0	0	128,154
Regents	SUI - Oakdale Campus	2,103,819	0	0	0	2,103,819	0	0	0	0	0	0	2,103,819
Regents	SUI - Primary Health Care	624,374	0	0	0	624,374	0	0	0	0	0	0	624,374
Regents	SUI - Specialized Children Health Services	634,502	0	0	0	634,502	0	0	0	0	0	0	634,502
Regents	SUI - State of Iowa Birth Defects Registry	36,839	0	0	0	36,839	0	0	0	0	0	0	36,839
Regents	SUI - State of Iowa Cancer Registry	143,410	0	0	0	143,410	0	0	0	0	0	0	143,410
Regents	SUI - Substance Abuse Consortium	53,427	0	0	0	53,427	0	0	0	0	0	0	53,427
Regents	SUI - Waterman Iowa Nonprofit Resource Center	156,389	0	0	0	156,389	0	0	0	0	0	0	156,389
Regents	UNI - Additive Manufacturing	394,321	0	0	0	394,321	0	0	0	0	0	0	394,321
Regents	UNI - General University	98,296,620	0	0	0	98,296,620	0	0	0	0	0	0	98,296,620
Regents	UNI - Math & Science Collaborative	6,354,848	0	0	0	6,354,848	0	0	0	0	0	0	6,354,848
Regents	UNI - Real Estate Education Program	123,523	0	0	0	123,523	0	0	0	0	0	0	123,523
Regents	UNI - Recycling and Reuse Center	172,768	0	0	0	172,768	0	0	0	0	0	0	172,768
Regents Total		578,227,798	0	0	0	578,227,798	0	0	0	0	0	-216,243	578,011,555
Grand Total		\$ 4,392,819,176	\$ 5,169,049	\$ 0	\$ 0	\$ 4,397,988,225	\$ 4,116,697	\$ 0	\$ 0	\$ 0	\$ -4,990,304	\$ -798,964	\$ 4,396,315,654

**Health and Human Services Appropriation Subcommittee
FY 2022 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	\$ 11,304,082	\$ 0	\$ 0	\$ 0	\$ 11,304,082	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,304,082	
Aging	Office of Long-Term Care Ombudsman	1,149,821	0	0	0	1,149,821	0	0	0	0	0	1,149,821	
Aging Total		12,453,903	0	0	0	12,453,903	0	0	0	0	0	12,453,903	
Human Services	Adoption Subsidy	40,596,007	0	0	0	40,596,007	9,393,892	0	0	-16,355,335	0	33,634,564	
Human Services	Cherokee MHI	15,457,597	0	0	0	15,457,597	0	0	0	-124,733	0	15,332,864	
Human Services	Child Abuse Prevention	232,570	-32,660	0	0	199,910	0	0	0	0	0	199,910	
Human Services	Child and Family Services	89,071,930	0	0	0	89,071,930	19,441,173	0	0	-21,970,875	0	86,542,227	
Human Services	Child Care Assistance	40,816,931	0	0	0	40,816,931	9,403	0	0	0	0	40,826,334	
Human Services	Child Support Recoveries	15,942,885	0	0	0	15,942,885	0	0	0	0	-8,705	15,934,180	
Human Services	Children's Health Insurance	37,957,643	0	0	0	37,957,643	0	0	0	0	0	37,957,643	
Human Services	Civil Commitment Unit for Sexual Offenders	13,643,727	0	0	0	13,643,727	0	0	0	-384,213	0	13,259,514	
Human Services	Commission Of Inquiry	1,394	-1,394	0	0	0	0	0	0	0	0	0	
Human Services	Connors Training	33,632	0	0	0	33,632	0	0	0	0	-48	33,584	
Human Services	DHS - Department Wide Duties	2,879,274	0	0	0	2,879,274	0	0	0	0	0	2,879,274	
Human Services	Eldora Training School	17,397,068	0	0	0	17,397,068	0	0	0	0	0	17,397,068	
Human Services	Family Investment Program/JOBS	41,003,978	0	0	0	41,003,978	11,220,307	0	0	-12,401,243	0	39,823,042	
Human Services	Family Support Subsidy	949,282	0	0	0	949,282	186,854	0	0	-276,074	0	860,061	
Human Services	Field Operations	60,596,667	0	0	0	60,596,667	3,986,672	0	0	-5,673,717	0	58,909,622	
Human Services	General Administration	15,342,189	0	0	0	15,342,189	812,574	0	0	-3,225,201	0	12,929,562	
Human Services	Glenwood Resource Center	14,802,873	0	0	0	14,802,873	7,384,792	0	0	-12,063,614	0	10,124,051	
Human Services	Health Program Operations	17,831,343	0	0	0	17,831,343	0	0	0	0	-167,828	17,663,515	
Human Services	Independence MHI	19,652,379	0	0	0	19,652,379	0	0	0	0	0	19,652,379	
Human Services	Medical Assistance	1,503,848,253	0	0	0	1,503,848,253	230,391,877	0	0	-373,606,538	0	1,360,633,592	
Human Services	MHDS Regional Services Fund	50,039,410	0	0	0	50,039,410	0	0	0	0	0	50,039,410	
Human Services	MHDS Regions Incentive Fund	3,000,000	0	0	0	3,000,000	0	0	0	0	0	3,000,000	
Human Services	Non Resident Commitment M.III	142,802	-124,664	0	0	18,138	0	0	0	0	0	18,138	
Human Services	State Supplementary Assistance	7,349,002	0	0	0	7,349,002	2,108,255	0	0	-2,691,270	0	6,765,987	
Human Services	Volunteers	84,686	0	0	0	84,686	0	0	0	0	-57,395	27,291	
Human Services	Woodward Resource Center	12,237,937	0	0	0	12,237,937	3,503,516	0	0	-6,780,647	0	8,960,806	
Human Services Total		2,020,911,459	-158,718	0	0	2,020,752,741	288,439,315	0	0	-455,553,462	-233,976	1,853,404,618	
Public Health	Addictive Disorders	23,659,379	0	0	0	23,659,379	0	0	0	0	-204	23,659,175	
Public Health	Chronic Conditions	4,258,373	0	0	0	4,258,373	0	0	0	0	-2,657	4,255,716	
Public Health	Community Capacity	7,319,306	0	0	0	7,319,306	53,913	0	0	-412,021	-102,011	6,859,187	
Public Health	Essential Public Health Services	7,662,464	0	0	0	7,662,464	0	0	0	0	-118	7,662,346	
Public Health	Healthy Children and Families	5,816,681	0	0	0	5,816,681	0	0	0	-446	-3,393	5,812,842	
Public Health	Infectious Diseases	1,796,206	0	0	0	1,796,206	0	0	0	0	0	1,796,206	
Public Health	Iowa Registry for Congenital & Inherited Disorders	223,521	-23,611	0	0	199,910	0	0	0	0	0	199,910	
Public Health	Public Protection	4,466,601	0	0	0	4,466,601	0	0	0	0	-19,594	4,447,007	
Public Health	Resource Management	933,871	0	0	0	933,871	0	0	0	0	0	933,871	
Public Health Total		56,136,402	-23,611	0	0	56,112,791	53,913	0	0	-412,467	-127,977	55,626,260	
Veterans Affairs	General Administration	1,229,763	0	0	0	1,229,763	0	0	0	0	-2	1,229,761	
Veterans Affairs	Injured Veterans Grant Program	0	0	0	0	0	163,897	0	0	-163,897	0	0	
Veterans Affairs	Iowa Veterans Home	7,131,552	0	0	0	7,131,552	20,695,172	0	0	-18,248,153	0	9,578,571	
Veterans Affairs	Veterans County Grants	990,000	0	0	0	990,000	156,636	0	0	-128,389	0	1,018,247	
Veterans Affairs	Vets Home Ownership Program	2,000,000	0	0	0	2,000,000	0	0	0	0	0	2,000,000	
Veterans Affairs Total		11,351,315	0	0	0	11,351,315	21,015,705	0	0	-18,540,439	-2	13,826,579	
Grand Total		\$ 2,100,853,079	\$ -182,329	\$ 0	\$ 0	\$ 2,100,670,750	\$ 309,508,933	\$ 0	\$ 0	\$ -474,506,368	\$ -361,955	\$ 1,935,311,360	

**Legislative Branch
FY 2022 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	Citizens Aide	\$ 1,665,000	\$ 187,787	\$ 0	\$ 0	\$ 1,852,787	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,852,787
Legislative Branch	House	12,765,000	-798,248	0	0	11,966,752	0	0	0	0	0	11,966,752
Legislative Branch	International Relations Account	0	4,990	0	0	4,990	0	0	0	0	0	4,990
Legislative Branch	Joint Legislative Expenses	1,480,000	-189,645	0	0	1,290,355	0	0	0	0	0	1,290,355
Legislative Branch	Legislative Services Agency	11,655,000	-350,268	0	0	11,304,732	0	0	0	0	0	11,304,732
Legislative Branch	Senate	9,435,000	-559,048	0	0	8,875,952	0	0	0	0	0	8,875,952
Legislative Branch Total		37,000,000	-1,704,432	0	0	35,295,568	0	0	0	0	0	35,295,568
Grand Total		\$ 37,000,000	\$ -1,704,432	\$ 0	\$ 0	\$ 35,295,568	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35,295,568

STATE OF IOWA
FY 2022
YEAR-END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS

Appendix

FISCAL SERVICES DIVISION

January 2023



LEGISLATIVE
SERVICES AGENCY

Serving the Iowa Legislature

FY 2022 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	\$ 8,645,154	\$ -116,563	\$ 0	\$ 0	\$ 8,528,591	\$ 335,660	\$ 0	\$ 0	\$ -507,911	\$ -6,175	\$ 8,350,165		
Aging, Iowa Department on	12,453,903	0	0	0	12,453,903	0	0	0	0	0	12,453,903		
Agriculture and Land Stewardship, Dept of	29,007,390	0	0	0	29,007,390	254,438	0	0	-499,196	-56,235	28,706,396		
Attorney General	14,012,547	0	0	0	14,012,547	2,341,113	0	0	-2,804,026	-5,000	13,544,635		
Auditor of State	986,193	0	0	0	986,193	0	0	0	0	-210	985,983		
Blind, Department for the	2,780,724	0	0	0	2,780,724	0	0	0	-21,952	-21,952	2,736,820		
Chief Information Officer, Office of the	100,000,000	0	0	0	100,000,000	25,192,877	0	0	-9,215,383	0	115,977,494		
Civil Rights Commission, Iowa	1,318,718	0	0	0	1,318,718	0	0	0	0	-2	1,318,716		
College Student Aid Commission	85,774,207	0	0	0	85,774,207	669,881	0	0	-13,034	0	86,431,054		
Commerce, Department of	1,436,310	0	0	0	1,436,310	0	0	0	0	-46	1,436,264		
Corrections, Department of	407,703,142	-5,973	0	0	407,697,169	1,588,066	0	0	-5,793,590	-158,599	404,367,148		
Cultural Affairs, Department of	5,975,067	0	0	0	5,975,067	433,100	0	0	-235,000	0	6,173,167		
Drug Control Policy, Governor's Office of	239,271	0	0	0	239,271	0	0	0	0	0	239,271		
Economic Development Authority	17,121,754	0	0	0	17,121,754	2,660,195	0	0	-1,094,337	-86,021	18,601,592		
Education, Department of	3,726,036,447	5,169,049	0	0	3,731,205,496	3,446,816	0	0	-4,955,318	-560,770	3,729,136,225		
Ethics and Campaign Disclosure Board, Iowa	720,710	0	0	0	720,710	341	0	0	-800	-8,830	711,420		
Executive Council	85,397	907,538	0	0	992,935	0	0	0	0	0	992,935		
Governor/Lt. Governor's Office	2,458,046	0	0	0	2,458,046	7,449	3,552	0	-345	-345	2,468,356		
Homeland Security and Emergency Mgmt	2,687,756	0	0	0	2,687,756	0	0	0	-265,787	0	2,421,969		
Human Rights, Department of	2,584,033	0	0	0	2,584,033	71,756	0	0	-62,464	-139,200	2,454,124		
Human Services, Department of	2,020,911,459	-158,718	0	0	2,020,752,741	288,439,315	0	0	-455,553,462	-233,976	1,853,404,618		
Inspections and Appeals, Department of	82,218,291	0	0	0	82,218,291	1,334,429	0	0	-1,498,124	-9,739,058	72,315,538		
Iowa Finance Authority	658,000	0	0	0	658,000	25,865	0	0	-93,280	0	590,585		
Judicial Branch	193,240,252	0	0	0	193,240,252	0	0	0	-1,774,952	-1,774,952	189,690,347		
Law Enforcement Academy	1,220,749	0	0	0	1,220,749	0	0	0	0	0	1,220,749		
Legislative Branch	37,000,000	-1,704,432	0	0	35,295,568	0	0	0	0	0	35,295,568		
Management, Department of	52,455,422	17,019,999	0	0	69,475,421	0	0	0	-49,906	-49,906	69,375,609		
Natural Resources, Department of	15,103,061	0	0	0	15,103,061	913,398	0	0	-1,070,455	0	14,946,004		
Parole, Board of	1,285,739	0	0	0	1,285,739	26,278	0	0	-29,059	-36,889	1,246,070		
Public Defense, Department of	7,259,157	-234,262	0	0	7,024,895	0	0	0	0	-22,512	7,002,382		
Public Employment Relations Board	1,492,452	0	0	0	1,492,452	83,196	0	-3,552	-62,641	-105,000	1,404,454		
Public Health, Department of	56,136,402	-23,611	0	0	56,112,791	53,913	0	0	-412,467	-127,977	55,626,260		
Public Information Board	358,039	0	0	0	358,039	4,118	0	0	-11,374	-14,288	336,496		
Public Safety, Department of	118,297,878	0	0	0	118,297,878	85,044	90,000	-90,000	-132,320	-67,676	118,182,926		
Regents, Board of	578,227,798	0	0	0	578,227,798	0	0	0	0	-216,243	578,011,555		
Revenue, Department of	495,796,413	-2,787,346	0	0	493,009,067	145,129	0	0	-151,658	-151,658	492,850,879		
Secretary of State, Office of the	3,545,516	0	0	0	3,545,516	4,095	0	0	-4,596	-5,122	3,539,893		
Treasurer of State, Office of	1,017,442	0	0	0	1,017,442	21,242	0	0	-44,113	-44,113	950,457		
Veterans Affairs, Department of	11,351,315	0	0	0	11,351,315	21,015,705	0	0	-18,540,439	-2	13,826,579		
Workforce Development, Department of	18,933,557	0	0	0	18,933,557	8,465,263	0	0	-7,238,611	-74,977	20,085,231		
Grand Total	\$ 8,118,535,711	\$ 18,065,681	\$ 0	\$ 0	\$ 8,136,601,392	\$ 357,618,681	\$ 93,552	\$ -93,552	\$ -512,136,602	\$ -13,707,735	\$ 7,968,375,736		

**Administration and Regulation Appropriation Subcommittee
FY 2022 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	\$ 1,546	\$ 0	\$ 0	\$ -6,013	\$ -6,013	\$ 3,592,924
Administrative Services	Federal Cash Management Standing	54,182	-20,240	0	0	33,942	0	0	0	0	0	33,942
Administrative Services	Terrace Hill Operations	461,674	0	0	0	461,674	474	0	0	-162	-162	461,824
Administrative Services	Unemployment Compensation-State Standing	421,655	-96,323	0	0	325,332	0	0	0	0	0	325,332
Administrative Services	Utilities	4,104,239	0	0	0	4,104,239	333,640	0	0	-501,736	0	3,936,143
Administrative Services Total		8,645,154	-116,563	0	0	8,528,591	335,660	0	0	-507,911	-6,175	8,350,165
Auditor of State	Auditor of State - General Office	986,193	0	0	0	986,193	0	0	0	0	-210	985,983
Auditor of State Total		986,193	0	0	0	986,193	0	0	0	0	-210	985,983
Chief Information Officer	Broadband Grants	100,000,000	0	0	0	100,000,000	0	0	0	0	0	100,000,000
Chief Information Officer	Enterprise Personnel, Accounting and Budget System	0	0	0	0	0	1,962,877	0	0	0	0	1,962,877
Chief Information Officer	Enterprise Personnel, Accounting and Budget System II	0	0	0	0	0	23,230,000	0	0	-9,215,383	0	14,014,617
Chief Information Officer Total		100,000,000	0	0	0	100,000,000	25,192,877	0	0	-9,215,383	0	115,977,494
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	-46	360,810
Commerce Total		1,436,310	0	0	0	1,436,310	0	0	0	0	-46	1,436,264
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	720,710	0	0	0	720,710	341	0	0	-800	-8,830	711,420
Ethics and Campaign Disclosure Board Total		720,710	0	0	0	720,710	341	0	0	-800	-8,830	711,420
Executive Council	Court Costs	56,455	724,172	0	0	780,627	0	0	0	0	0	780,627
Executive Council	Drainage Assessment	19,367	192,941	0	0	212,308	0	0	0	0	0	212,308
Executive Council	Public Improvements	9,575	-9,575	0	0	0	0	0	0	0	0	0
Executive Council Total		85,397	907,538	0	0	992,935	0	0	0	0	0	992,935
Governor/Lt. Governor's Office	Governor/Lt. Governor's Office	2,315,344	0	0	0	2,315,344	6,679	0	0	-345	-345	2,321,333
Governor/Lt. Governor's Office	Terrace Hill Quarters	142,702	0	0	0	142,702	769	3,552	0	0	0	147,024
Governor/Lt. Governor's Office Total		2,458,046	0	0	0	2,458,046	7,449	3,552	0	-345	-345	2,468,356
Human Rights	Community Advocacy and Services	956,894	0	0	0	956,894	64,757	0	0	-52,273	-52,273	917,106
Human Rights	Criminal & Juvenile Justice	1,288,368	0	0	0	1,288,368	0	0	0	-4,001	-4,001	1,280,366
Human Rights	Human Rights Administration	189,071	0	0	0	189,071	6,998	0	0	-6,190	-11,463	178,416
Human Rights	LIHEAP Weatherization Assistance Program support	9,700	0	0	0	9,700	0	0	0	0	0	9,700
Human Rights	Single Grant Program	140,000	0	0	0	140,000	0	0	0	0	-71,463	68,537
Human Rights Total		2,584,033	0	0	0	2,584,033	71,756	0	0	-62,464	-139,200	2,454,124
Inspections and Appeals	Administration Division	546,312	0	0	0	546,312	97,910	0	0	-1,432	-1,432	641,357
Inspections and Appeals	Administrative Hearings Div.	625,827	0	0	0	625,827	130,582	0	0	-79	-79	756,250
Inspections and Appeals	Child Advocacy Board	2,582,454	0	0	0	2,582,454	1,342	0	0	-238	-238	2,583,220
Inspections and Appeals	Employment Appeal Board	38,912	0	0	0	38,912	4,104	0	0	-4,258	-4,258	34,499
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	4,866,882	0	0	0	4,866,882	200,207	0	0	-25,251	-25,251	5,016,588
Inspections and Appeals	Indigent Defense Appropriation	41,160,374	0	0	0	41,160,374	0	0	0	0	-8,240,934	32,919,440
Inspections and Appeals	Investigations Division	2,339,591	0	0	0	2,339,591	312,512	0	0	-139,873	-139,873	2,372,356
Inspections and Appeals	Public Defender	29,483,120	0	0	0	29,483,120	587,773	0	0	-1,326,992	-1,326,993	27,416,908
Inspections and Appeals Total		82,218,291	0	0	0	82,218,291	1,334,429	0	0	-1,498,124	-9,739,058	72,315,538
Management	Appeal Board Claims	4,501,794	17,019,974	0	0	21,521,768	0	0	0	0	0	21,521,768
Management	Department of Management Operations	2,695,693	0	0	0	2,695,693	0	0	0	-49,906	-49,906	2,595,881
Management	Special Olympics Fund	100,000	0	0	0	100,000	0	0	0	0	0	100,000
Management	Technology Reinvestment Fund Appropriation	17,700,000	0	0	0	17,700,000	0	0	0	0	0	17,700,000
Management	Transportation Equity Fund Appropriation	27,457,935	25	0	0	27,457,960	0	0	0	0	0	27,457,960
Management Total		52,455,422	17,019,999	0	0	69,475,421	0	0	0	-49,906	-49,906	69,375,609
Public Information Board	Iowa Public Information Board	358,039	0	0	0	358,039	4,118	0	0	-11,374	-14,288	336,496
Public Information Board Total		358,039	0	0	0	358,039	4,118	0	0	-11,374	-14,288	336,496
Revenue	Ag Land Tax Credit	39,100,000	-303	0	0	39,099,697	0	0	0	0	0	39,099,697

**Administration and Regulation Appropriation Subcommittee
FY 2022 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	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	-85,230	0	0	152,029,314	0	0	0	0	0	152,029,314
Revenue	Elderly & Disabled Property Tax Credit	17,910,000	-1,825,020	0	0	16,084,980	0	0	0	0	0	16,084,980
Revenue	Homestead Tax Credit Aid	144,740,000	-759,083	0	0	143,980,917	0	0	0	0	0	143,980,917
Revenue	Inheritance Refund	0	-0	0	0	-0	0	0	0	0	0	-
Revenue	Military Service Tax Refunds	1,640,000	-13,060	0	0	1,626,940	0	0	0	0	0	1,626,940
Revenue	Printing Cigarette Stamps	124,652	-104,648	0	0	20,004	0	0	0	0	0	20,004
Revenue	Refund Cigarette Stamps	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	-
Revenue	Revenue, Department of	15,149,692	0	0	0	15,149,692	145,129	0	0	-151,658	-151,658	14,991,504
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		495,796,413	-2,787,346	0	0	493,009,067	145,129	0	0	-151,658	-151,658	492,850,879
Secretary of State	Elections/Voter Reg	2,124,870	0	0	0	2,124,870	894	0	0	-1,184	-1,710	2,122,871
Secretary of State	Secretary of State-Business Services	1,420,646	0	0	0	1,420,646	3,200	0	0	-3,412	-3,412	1,417,022
Secretary of State Total		3,545,516	0	0	0	3,545,516	4,095	0	0	-4,596	-5,122	3,539,893
Treasurer of State	Treasurer - General Office	1,017,442	0	0	0	1,017,442	21,242	0	0	-44,113	-44,113	950,457
Treasurer of State Total		1,017,442	0	0	0	1,017,442	21,242	0	0	-44,113	-44,113	950,457
Grand Total		\$ 752,546,237	\$ 15,023,628	\$ 0	\$ 0	\$ 767,569,865	\$ 27,117,095	\$ 3,552	\$ 0	\$ -11,546,675	\$ -10,158,953	\$ 772,984,884

**Agriculture and Natural Resources Appropriation Subcommittee
FY 2022 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	-118,474	0	18,700
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	750,000	0	0	0	750,000	0	0	0	0	0	750,000
Agriculture and Land Stewardship	GF-Administrative Division	18,538,194	0	0	0	18,538,194	40,225	0	0	-56,235	-56,235	18,465,949
Agriculture and Land Stewardship	Grain Regulation	350,000	0	0	0	350,000	0	0	0	0	0	350,000
Agriculture and Land Stewardship	Local Food and Farm	75,000	0	0	0	75,000	74,133	0	0	-74,138	0	74,996
Agriculture and Land Stewardship	Loess Hills Development and Conservation Fund	400,000	0	0	0	400,000	0	0	0	0	0	400,000
Agriculture and Land Stewardship	Milk Inspections	189,196	0	0	0	189,196	2,905	0	0	-349	0	191,752
Agriculture and Land Stewardship	Renewable Fuel Infrastructure Fund	5,000,000	0	0	0	5,000,000	0	0	0	0	0	5,000,000
Agriculture and Land Stewardship	Southern Iowa Development and Conservation Fund	250,000	0	0	0	250,000	0	0	0	0	0	250,000
Agriculture and Land Stewardship	Value Added Agriculture Grant Program	250,000	0	0	0	250,000	0	0	0	-250,000	0	0
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		29,007,390	0	0	0	29,007,390	254,438	0	0	-499,196	-56,235	28,706,396
Natural Resources	Floodplain Management Program	1,510,000	0	0	0	1,510,000	654,729	0	0	-957,098	0	1,207,631
Natural Resources	Forestry Health Management GF	500,000	0	0	0	500,000	258,669	0	0	-113,357	0	645,312
Natural Resources	GF-Natural Resources Operations	12,093,061	0	0	0	12,093,061	0	0	0	0	0	12,093,061
Natural Resources	State Park Operations	1,000,000	0	0	0	1,000,000	0	0	0	0	0	1,000,000
Natural Resources Total		15,103,061	0	0	0	15,103,061	913,398	0	0	-1,070,455	0	14,946,004
Grand Total		\$ 44,110,451	\$ 0	\$ 0	\$ 0	\$ 44,110,451	\$ 1,167,835	\$ 0	\$ 0	\$ -1,569,651	\$ -56,235	\$ 43,652,400

**Economic Development Appropriation Subcommittee
FY 2022 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	\$ 0	\$ 168,637	
Cultural Affairs	Arts Council	1,317,188	0	0	0	1,317,188	350,100	0	0	-235,000	0	0	1,432,288	
Cultural Affairs	Community Cultural Grants	172,090	0	0	0	172,090	0	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	0	448,403	
Cultural Affairs	Cultural Trust Grants	150,000	0	0	0	150,000	0	0	0	0	0	0	150,000	
Cultural Affairs	Great Places GF	150,000	0	0	0	150,000	0	0	0	0	0	0	150,000	
Cultural Affairs	Historic Sites	426,398	0	0	0	426,398	0	0	0	0	0	0	426,398	
Cultural Affairs	Historical Division	3,142,351	0	0	0	3,142,351	83,000	0	0	0	0	0	3,225,351	
Cultural Affairs Total		5,975,067	0	0	0	5,975,067	433,100	0	0	-235,000	0	0	6,173,167	
Economic Development Authority	Butchery Innovation & Revitalization	750,000	0	0	0	750,000	0	0	0	0	0	0	750,000	
Economic Development Authority	Councils of Governments (COGs) Assistance	275,000	0	0	0	275,000	0	0	0	0	0	0	275,000	
Economic Development Authority	Economic Development Approp	13,318,553	0	0	0	13,318,553	1,413,898	0	0	-1,019,337	0	0	13,713,114	
Economic Development Authority	ICVS-Promise	168,201	0	0	0	168,201	0	0	0	0	0	0	168,201	
Economic Development Authority	Regional Sports Authorities (RIIF)	500,000	0	0	0	500,000	0	0	0	0	-893	0	499,107	
Economic Development Authority	Registered Apprenticeship Program	760,000	0	0	0	760,000	1,246,298	0	0	0	0	0	2,006,298	
Economic Development Authority	Tourism marketing - Adjusted Gross Receipts	900,000	0	0	0	900,000	0	0	0	0	-85,128	0	814,873	
Economic Development Authority	USS Iowa	75,000	0	0	0	75,000	0	0	0	-75,000	0	0	0	
Economic Development Authority	World Food Prize	375,000	0	0	0	375,000	0	0	0	0	0	0	375,000	
Economic Development Authority Total		17,121,754	0	0	0	17,121,754	2,660,195	0	0	-1,094,337	-86,021	0	18,601,592	
Iowa Finance Authority	Rent Subsidy Program	658,000	0	0	0	658,000	25,865	0	0	-93,280	0	0	590,585	
Iowa Finance Authority Total		658,000	0	0	0	658,000	25,865	0	0	-93,280	0	0	590,585	
Public Employment Relations Board	PER Board - General Office	1,492,452	0	0	0	1,492,452	83,196	0	-3,552	-62,641	-105,000	0	1,404,454	
Public Employment Relations Board Total		1,492,452	0	0	0	1,492,452	83,196	0	-3,552	-62,641	-105,000	0	1,404,454	
Workforce Development	Employee Misclassification	379,631	0	0	0	379,631	0	0	0	0	-74,977	0	304,654	
Workforce Development	I3 State Accounting System	228,822	0	0	0	228,822	0	0	0	0	0	0	228,822	
Workforce Development	Iowa Employer Innovation Fund	4,200,000	0	0	0	4,200,000	587,858	0	0	-2,373,201	0	0	2,414,657	
Workforce Development	IWD Labor Services Division	3,491,252	0	0	0	3,491,252	2,821,183	0	0	-2,705,474	0	0	3,606,961	
Workforce Development	IWD Workers Compensation Division	3,321,044	0	0	0	3,321,044	696,677	0	0	-752,216	0	0	3,265,505	
Workforce Development	Offender Reentry Program	387,158	0	0	0	387,158	0	0	0	0	0	0	387,158	
Workforce Development	Summer Youth Work Pilot	250,000	0	0	0	250,000	0	0	0	-232,822	0	0	17,178	
Workforce Development	Workforce Development Field Offices	6,675,650	0	0	0	6,675,650	4,359,545	0	0	-1,174,898	0	0	9,860,297	
Workforce Development Total		18,933,557	0	0	0	18,933,557	8,465,263	0	0	-7,238,611	-74,977	0	20,085,231	
Grand Total Total		\$ 44,180,830	\$ 0	\$ 0	\$ 0	\$ 44,180,830	\$ 11,667,619	\$ 0	\$ -3,552	\$ -8,723,869	\$ -265,998	\$ 0	\$ 46,855,029	

**Education Appropriation Subcommittee
FY 2022 General Fund Appropriation Activity**

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law		Total	Balance Brought		Balance Carry		Reversion	Total
				Adjustment	Supp & Deapprop		Forward	Transfer In	Transfer Out	Forward		
Blind	Department for the Blind	\$ 2,780,724	\$ 0	\$ 0	\$ 0	\$ 2,780,724	\$ 0	\$ 0	\$ -21,952	\$ -21,952	\$ 0	\$ 2,736,820
Blind Total		2,780,724	0	0	0	2,780,724	0	0	-21,952	-21,952	0	2,736,820
College Student Aid Commission	All Iowa Opportunity Scholarships	3,100,000	0	0	0	3,100,000	0	0	0	0	0	3,100,000
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	23,004,744	0	0	0	23,004,744	0	0	0	0	0	23,004,744
College Student Aid Commission	Health Care Professional Recruitment	500,973	0	0	0	500,973	0	0	0	0	0	500,973
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	669,881	0	0	-13,034	0	5,356,847
College Student Aid Commission	Rural Iowa Primary Care Loan Repayment Program	1,724,502	0	0	0	1,724,502	0	0	0	0	0	1,724,502
College Student Aid Commission	Rural Veterinarian Loan Repayment Program	400,000	0	0	0	400,000	0	0	0	0	0	400,000
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	456,220	0	0	0	456,220	0	0	0	0	0	456,220
College Student Aid Commission	Tuition Grant Program-Standing	48,896,050	0	0	0	48,896,050	0	0	0	0	0	48,896,050
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 Total		85,774,207	0	0	0	85,774,207	669,881	0	0	-13,034	0	86,431,054
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 Supp	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	0	25,000
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	-509,426	0	10,014,963
Education	Children's Mental Health School-Based Training and Support	3,183,936	0	0	0	3,183,936	0	0	0	0	-25,163	3,158,773
Education	Classroom Behavior Guidelines	500,000	0	0	0	500,000	0	0	0	-500,000	0	0
Education	Community College State General Aid	215,158,161	0	0	0	215,158,161	0	0	0	0	0	215,158,161
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	23,206,799	0	0	0	23,206,799	0	0	0	0	0	23,206,799
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	-20,825	1,894,175
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	7,870,316	0	0	0	7,870,316	0	0	0	0	0	7,870,316
Education	Iowa Reading Research Center	1,550,176	0	0	0	1,550,176	482,665	0	0	-917,807	0	1,115,034
Education	Iowa Vocational Rehabilitation Services	5,996,328	0	0	0	5,996,328	0	0	0	0	0	5,996,328
Education	Jobs For America's Grads	4,666,188	0	0	0	4,666,188	0	0	0	0	0	4,666,188
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 C	1,000,000	0	0	0	1,000,000	265,447	0	0	-749,031	0	516,416
Education	Online State Job Posting System	230,000	0	0	0	230,000	0	0	0	0	-19,860	210,140
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	-10	2,952,449
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	3,402,773,657	5,169,049	0	0	3,407,942,706	0	0	0	0	0	3,407,942,706
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	-7,439	292,561
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	12,000	0	0	0	0	612,000
Education	Teacher Quality/Student Achievement	2,965,467	0	0	0	2,965,467	2,686,704	0	0	-1,779,054	-487,472	3,385,646
Education	Textbook Services For Nonpublic	852,000	0	0	0	852,000	0	0	0	0	0	852,000
Education	Therapeutic Classroom Incentive Fund Appropriation	1,626,075	0	0	0	1,626,075	0	0	0	0	0	1,626,075
Education	Therapeutic Classroom Transportation Claims Reimbursement	500,000	0	0	0	500,000	0	0	0	-500,000	0	0
Education	Transportation Nonpublic Students	8,997,091	0	0	0	8,997,091	0	0	0	0	0	8,997,091
Education Total		3,726,036,447	5,169,049	0	0	3,731,205,496	3,446,816	0	0	-4,955,318	-560,770	3,729,136,225

**Education Appropriation Subcommittee
FY 2022 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	
Regents	BOR - Board Office	764,642	0	0	0	764,642	0	0	0	0	0	764,642
Regents	BOR - Iowa Public Radio	345,669	0	0	0	345,669	0	0	0	0	0	345,669
Regents	BOR - Regents Resource Centers	268,297	0	0	0	268,297	0	0	0	0	0	268,297
Regents	IBS - Iowa Braille and Sight Saving School	4,540,886	0	0	0	4,540,886	0	0	0	0	-216,243	4,324,643
Regents	ISD - Iowa School for the Deaf	10,789,039	0	0	0	10,789,039	0	0	0	0	0	10,789,039
Regents	ISU - Agricultural Experiment Station	29,462,535	0	0	0	29,462,535	0	0	0	0	0	29,462,535
Regents	ISU - Biosciences Innovation Ecosystem - GF	2,623,481	0	0	0	2,623,481	0	0	0	0	0	2,623,481
Regents	ISU - Cooperative Extension	18,157,366	0	0	0	18,157,366	0	0	0	0	0	18,157,366
Regents	ISU - General University	172,144,766	0	0	0	172,144,766	0	0	0	0	0	172,144,766
Regents	ISU - Livestock Disease Research	170,390	0	0	0	170,390	0	0	0	0	0	170,390
Regents	ISU - Veterinary Diagnostic Laboratory	4,400,000	0	0	0	4,400,000	0	0	0	0	0	4,400,000
Regents	SUI - Biocatalysis	696,342	0	0	0	696,342	0	0	0	0	0	696,342
Regents	SUI - Biosciences Innovation Ecosystem	874,494	0	0	0	874,494	0	0	0	0	0	874,494
Regents	SUI - Family Practice Program	1,720,598	0	0	0	1,720,598	0	0	0	0	0	1,720,598
Regents	SUI - General University	215,605,480	0	0	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	1,154,593	0	0	0	1,154,593	0	0	0	0	0	1,154,593
Regents	SUI - Iowa Online Advanced Placement Academy	463,616	0	0	0	463,616	0	0	0	0	0	463,616
Regents	SUI - Iowa's Center for Agricultural Safety & Health	128,154	0	0	0	128,154	0	0	0	0	0	128,154
Regents	SUI - Oakdale Campus	2,103,819	0	0	0	2,103,819	0	0	0	0	0	2,103,819
Regents	SUI - Primary Health Care	624,374	0	0	0	624,374	0	0	0	0	0	624,374
Regents	SUI - Specialized Children Health Services	634,502	0	0	0	634,502	0	0	0	0	0	634,502
Regents	SUI - State of Iowa Birth Defects Registry	36,839	0	0	0	36,839	0	0	0	0	0	36,839
Regents	SUI - State of Iowa Cancer Registry	143,410	0	0	0	143,410	0	0	0	0	0	143,410
Regents	SUI - Substance Abuse Consortium	53,427	0	0	0	53,427	0	0	0	0	0	53,427
Regents	SUI - Waterman Iowa Nonprofit Resource Center	156,389	0	0	0	156,389	0	0	0	0	0	156,389
Regents	UNI - Additive Manufacturing	394,321	0	0	0	394,321	0	0	0	0	0	394,321
Regents	UNI - General University	98,296,620	0	0	0	98,296,620	0	0	0	0	0	98,296,620
Regents	UNI - Math & Science Collaborative	6,354,848	0	0	0	6,354,848	0	0	0	0	0	6,354,848
Regents	UNI - Real Estate Education Program	123,523	0	0	0	123,523	0	0	0	0	0	123,523
Regents	UNI - Recycling and Reuse Center	172,768	0	0	0	172,768	0	0	0	0	0	172,768
Regents Total		578,227,798	0	0	0	578,227,798	0	0	0	0	-216,243	578,011,555
Grand Total		\$ 4,392,819,176	\$ 5,169,049	\$ 0	\$ 0	\$ 4,397,988,225	\$ 4,116,697	\$ 0	\$ 0	\$ -4,990,304	\$ -798,964	\$ 4,396,315,654

**Health and Human Services Appropriation Subcommittee
FY 2022 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	\$ 11,304,082	\$ 0	\$ 0	\$ 0	\$ 11,304,082	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,304,082	
Aging	Office of Long-Term Care Ombudsman	1,149,821	0	0	0	1,149,821	0	0	0	0	0	1,149,821	
Aging Total		12,453,903	0	0	0	12,453,903	0	0	0	0	0	12,453,903	
Human Services	Adoption Subsidy	40,596,007	0	0	0	40,596,007	9,393,892	0	0	-16,355,335	0	33,634,564	
Human Services	Cherokee MHI	15,457,597	0	0	0	15,457,597	0	0	0	-124,733	0	15,332,864	
Human Services	Child Abuse Prevention	232,570	-32,660	0	0	199,910	0	0	0	0	0	199,910	
Human Services	Child and Family Services	89,071,930	0	0	0	89,071,930	19,441,173	0	0	-21,970,875	0	86,542,227	
Human Services	Child Care Assistance	40,816,931	0	0	0	40,816,931	9,403	0	0	0	0	40,826,334	
Human Services	Child Support Recoveries	15,942,885	0	0	0	15,942,885	0	0	0	0	-8,705	15,934,180	
Human Services	Children's Health Insurance	37,957,643	0	0	0	37,957,643	0	0	0	0	0	37,957,643	
Human Services	Civil Commitment Unit for Sexual Offenders	13,643,727	0	0	0	13,643,727	0	0	0	-384,213	0	13,259,514	
Human Services	Commission Of Inquiry	1,394	-1,394	0	0	0	0	0	0	0	0	0	
Human Services	Connors Training	33,632	0	0	0	33,632	0	0	0	0	-48	33,584	
Human Services	DHS - Department Wide Duties	2,879,274	0	0	0	2,879,274	0	0	0	0	0	2,879,274	
Human Services	Eldora Training School	17,397,068	0	0	0	17,397,068	0	0	0	0	0	17,397,068	
Human Services	Family Investment Program/JOBS	41,003,978	0	0	0	41,003,978	11,220,307	0	0	-12,401,243	0	39,823,042	
Human Services	Family Support Subsidy	949,282	0	0	0	949,282	186,854	0	0	-276,074	0	860,061	
Human Services	Field Operations	60,596,667	0	0	0	60,596,667	3,986,672	0	0	-5,673,717	0	58,909,622	
Human Services	General Administration	15,342,189	0	0	0	15,342,189	812,574	0	0	-3,225,201	0	12,929,562	
Human Services	Glenwood Resource Center	14,802,873	0	0	0	14,802,873	7,384,792	0	0	-12,063,614	0	10,124,051	
Human Services	Health Program Operations	17,831,343	0	0	0	17,831,343	0	0	0	0	-167,828	17,663,515	
Human Services	Independence MHI	19,652,379	0	0	0	19,652,379	0	0	0	0	0	19,652,379	
Human Services	Medical Assistance	1,503,848,253	0	0	0	1,503,848,253	230,391,877	0	0	-373,606,538	0	1,360,633,592	
Human Services	MHDS Regional Services Fund	50,039,410	0	0	0	50,039,410	0	0	0	0	0	50,039,410	
Human Services	MHDS Regions Incentive Fund	3,000,000	0	0	0	3,000,000	0	0	0	0	0	3,000,000	
Human Services	Non Resident Commitment M.III	142,802	-124,664	0	0	18,138	0	0	0	0	0	18,138	
Human Services	State Supplementary Assistance	7,349,002	0	0	0	7,349,002	2,108,255	0	0	-2,691,270	0	6,765,987	
Human Services	Volunteers	84,686	0	0	0	84,686	0	0	0	0	-57,395	27,291	
Human Services	Woodward Resource Center	12,237,937	0	0	0	12,237,937	3,503,516	0	0	-6,780,647	0	8,960,806	
Human Services Total		2,020,911,459	-158,718	0	0	2,020,752,741	288,439,315	0	0	-455,553,462	-233,976	1,853,404,618	
Public Health	Addictive Disorders	23,659,379	0	0	0	23,659,379	0	0	0	0	-204	23,659,175	
Public Health	Chronic Conditions	4,258,373	0	0	0	4,258,373	0	0	0	0	-2,657	4,255,716	
Public Health	Community Capacity	7,319,306	0	0	0	7,319,306	53,913	0	0	-412,021	-102,011	6,859,187	
Public Health	Essential Public Health Services	7,662,464	0	0	0	7,662,464	0	0	0	0	-118	7,662,346	
Public Health	Healthy Children and Families	5,816,681	0	0	0	5,816,681	0	0	0	-446	-3,393	5,812,842	
Public Health	Infectious Diseases	1,796,206	0	0	0	1,796,206	0	0	0	0	0	1,796,206	
Public Health	Iowa Registry for Congenital & Inherited Disorders	223,521	-23,611	0	0	199,910	0	0	0	0	0	199,910	
Public Health	Public Protection	4,466,601	0	0	0	4,466,601	0	0	0	0	-19,594	4,447,007	
Public Health	Resource Management	933,871	0	0	0	933,871	0	0	0	0	0	933,871	
Public Health Total		56,136,402	-23,611	0	0	56,112,791	53,913	0	0	-412,467	-127,977	55,626,260	
Veterans Affairs	General Administration	1,229,763	0	0	0	1,229,763	0	0	0	0	-2	1,229,761	
Veterans Affairs	Injured Veterans Grant Program	0	0	0	0	0	163,897	0	0	-163,897	0	0	
Veterans Affairs	Iowa Veterans Home	7,131,552	0	0	0	7,131,552	20,695,172	0	0	-18,248,153	0	9,578,571	
Veterans Affairs	Veterans County Grants	990,000	0	0	0	990,000	156,636	0	0	-128,389	0	1,018,247	
Veterans Affairs	Vets Home Ownership Program	2,000,000	0	0	0	2,000,000	0	0	0	0	0	2,000,000	
Veterans Affairs Total		11,351,315	0	0	0	11,351,315	21,015,705	0	0	-18,540,439	-2	13,826,579	
Grand Total		\$ 2,100,853,079	\$ -182,329	\$ 0	\$ 0	\$ 2,100,670,750	\$ 309,508,933	\$ 0	\$ 0	\$ -474,506,368	\$ -361,955	\$ 1,935,311,360	

**Legislative Branch
FY 2022 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		37,000,000	-1,704,432	0	0	35,295,568	0	0	0	0	0	35,295,568
Grand Total		\$ 37,000,000	\$ -1,704,432	\$ 0	\$ 0	\$ 35,295,568	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35,295,568