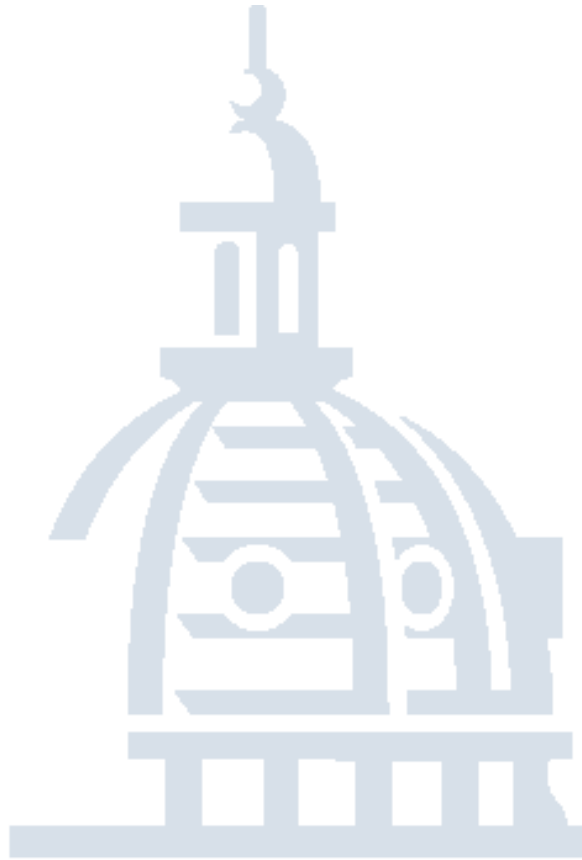

STATE OF IOWA
FY 2015
YEAR-END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS



FISCAL SERVICES DIVISION

JANUARY 2016



Serving the Iowa Legislature

Introduction

This report provides a summary of Iowa's FY 2015 General Fund budget. The report examines the changes in revenues and appropriation activity through the fiscal year. The report also includes information on Iowa reserve funds and the Taxpayers Trust Fund. Additional information on individual FY 2015 General Fund appropriations can be found in **Appendix A**.

Summary of FY 2015 General Fund Budget

The FY 2015 General Fund budget ended the fiscal year with a surplus of \$410.7 million. This was \$324.2 million less than the surplus that was estimated at the time the original FY 2015 budget was enacted during the 2014 Legislative Session and \$46.4 million more than the revised surplus that was estimated at the close of the 2015 Session. Several factors contributed to the change in the surplus:

- Net General Fund receipts for FY 2015 ended the year at \$143.9 million (2.1%) less than was originally estimated at the close of the 2014 Legislative Session. The original FY 2015 budget was based on the December 2013 revenue estimate of the Revenue Estimating Conference (REC) that totaled \$6.983 billion. During the 2014 Legislative Session, \$19.6 million in revenue reductions were also enacted, resulting in estimated net receipts of \$6.964 billion. In subsequent meetings, the REC lowered the estimate largely due to reductions experienced in personal and corporate income tax collections. Also contributing to the reduction was the enactment of SF 126 (Internal Revenue Code Update Act) in February 2015 that reduced the revenue estimate by \$99.0 million. The Act conformed Iowa's revenue laws to incorporate federal changes enacted from January 1, 2014, through January 1, 2015.
- The final surplus carryforward ended the fiscal year at \$647.2 million. This amount was \$98.5 million (13.2%) less than estimated when the FY 2015 budget was first enacted. The reduction of the surplus carryforward was the result of a lower than anticipated General Fund surplus in FY 2014.
- Net appropriations (after reversions) were \$81.8 million (1.2%) more than the initial budget due to supplemental appropriations and year-end adjustments to standing appropriations. A net total of \$56.0 million in supplemental appropriations and deappropriations were funded for FY 2015. This included supplemental appropriations of \$58.8 million for Medicaid, \$9.5 million for Commercial Property Tax Replacement, and \$3.5 million for other programs. There were also \$15.8 million in deappropriations enacted that offset a portion of the increases. Standing appropriations ended the fiscal year \$27.9 million more than originally budgeted. The majority of the increase was the result of State Appeal Board claims exceeding the estimated budget by \$17.8 million.

Table 1 shows the changes that occurred with the FY 2015 budget due to changes in revenue estimates and appropriation adjustments from the time the budget was first enacted during the 2014 Legislative Session to the close of the fiscal year.

Table 1
General Fund Budget
(Dollars in Millions)

	FY 2014	FY 2015		
	Actual	Original	Revised	Actual
Funds Available				
REC Estimate/Actual Receipts	\$ 6,489.1	\$ 6,983.2	\$ 6,767.4	\$ 6,819.7
Revenue Adjustments		- 19.6	0.0	0.0
Net General Fund Receipts	6,489.1	6,963.6	6,767.4	6,819.7
Surplus Carryforward	679.3	745.7	642.2	647.2
Total Funds Available	\$ 7,168.4	\$ 7,709.3	\$ 7,409.6	\$ 7,466.9
Appropriations				
Enacted Appropriations	\$ 6,490.1	\$ 6,979.4	\$ 6,979.4	\$ 6,979.4
Adjustments to Standing Appropriations	- 7.5		14.9	27.9
Net Supplemental/Deappropriations			56.0	56.0
Total Appropriations	6,482.6	6,979.4	7,050.3	7,063.4
Reversions	- 21.0	- 5.0	- 5.0	- 7.2
Net Appropriations	\$ 6,461.6	\$ 6,974.4	\$ 7,045.3	\$ 7,056.2
Ending Balance - Surplus	\$ 706.8	\$ 734.9	\$ 364.3	\$ 410.7

Net General Fund Revenues

During FY 2015, the General Fund collected \$6.692 billion in net revenue and received \$127.6 million in revenue transfers for total net General Fund receipts of \$6.820 billion. This represents an increase of \$330.6 million (5.1%) compared to FY 2014 (**Table 2**).

The revenue growth was driven by an 8.0% (\$256.6 million) increase in personal income tax. Corporate income tax also experienced a significant increase of 19.2% (\$74.6 million) in FY 2015 compared to FY 2014. Revenue growth from sales and use taxes was relatively modest at 2.2% (\$47.7 million).

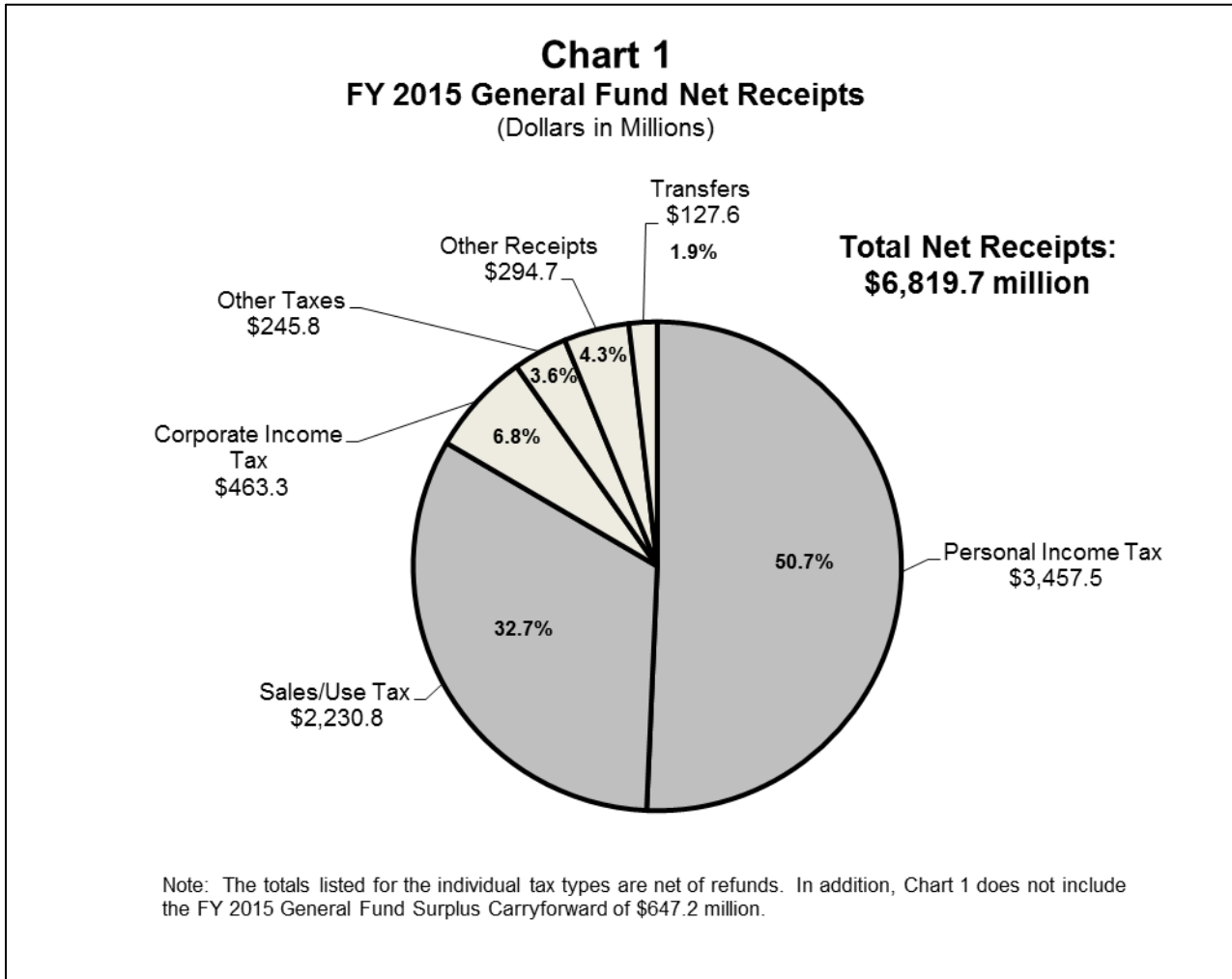
The revenue growth of the taxes mentioned above was offset by a \$61.4 million (32.5%) reduction in revenue transfers to the General Fund. Of the \$61.4 million reduction, \$56.9 million was associated with a decrease in the amount transferred from the Taxpayers Trust Fund Tax Credit Fund. Of the total \$127.6 million in transfers for FY 2015, \$27.7 million was associated with a transfer from the Taxpayers Trust Fund Tax Credit Fund to pay for income tax credits in tax year 2014. In FY 2014, the General Fund received a transfer of \$84.6 million from the Taxpayer Trust Fund Tax Credit Fund.

Table 2
Summary of General Fund Receipts
(Dollars in Millions)

	FY 2014	FY 2015	FY 2015 vs FY 2014	Percent Change
Net Receipts				
Personal Income Tax	\$ 3,200.9	\$ 3,457.5	\$ 256.6	8.0%
Sales/Use Tax	2,183.1	2,230.8	47.7	2.2%
Corporate Income Tax	388.7	463.3	74.6	19.2%
Other Taxes*	235.5	245.8	10.3	4.4%
Other Receipts	291.9	294.7	2.8	1.0%
Subtotal - Net Receipts	<u>\$ 6,300.1</u>	<u>\$ 6,692.1</u>	<u>\$ 392.0</u>	<u>6.2%</u>
Transfers	189.0	127.6	-61.4	-32.5%
Total Net General Fund Receipts plus Transfers	<u>\$ 6,489.1</u>	<u>\$ 6,819.7</u>	<u>\$ 330.6</u>	<u>5.1%</u>

* Other taxes includes: Inheritance, Insurance, Beer, Franchise Tax, and miscellaneous receipts.

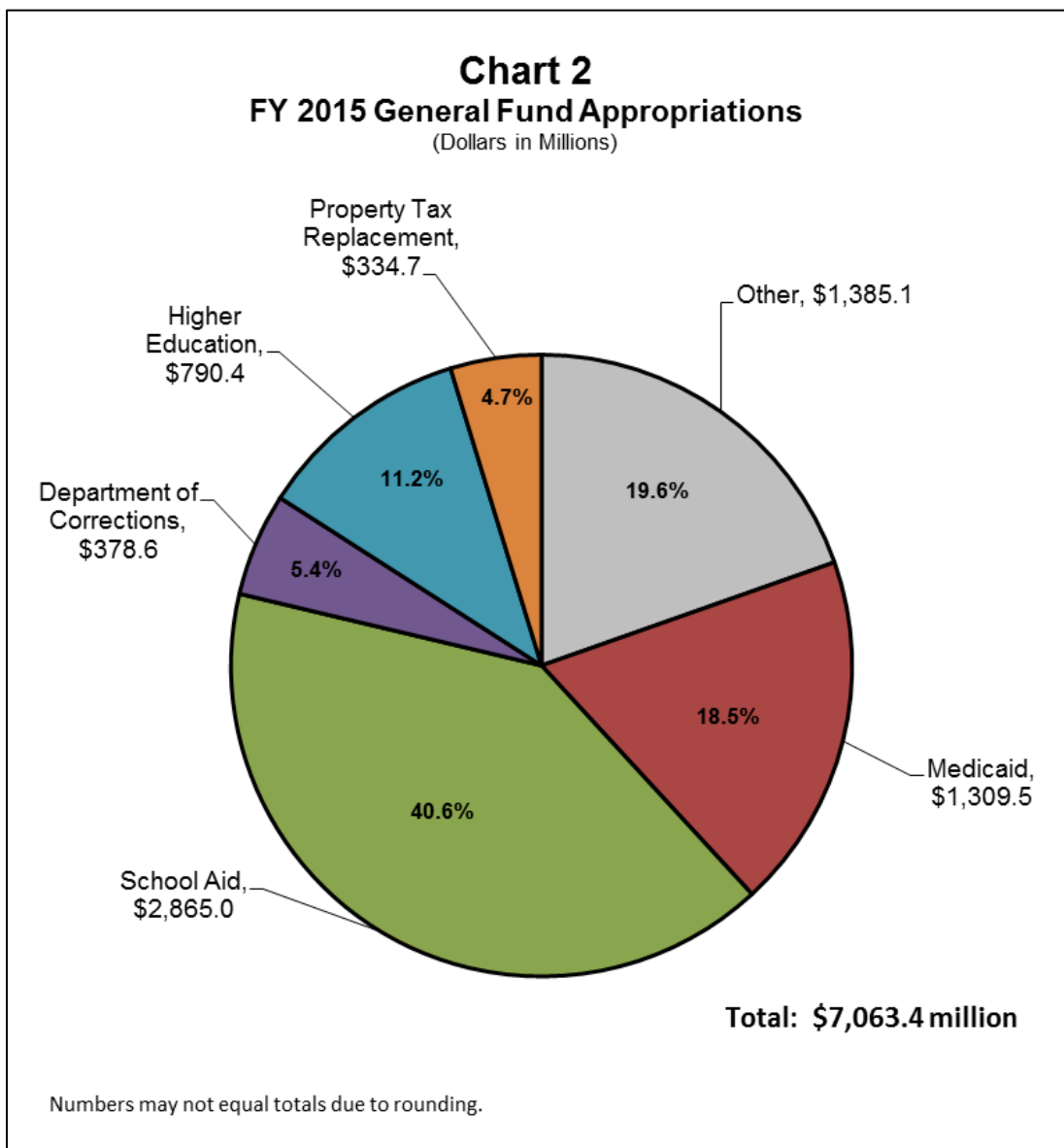
Chart 1 shows the sources of net General Fund revenue for FY 2015. Of the total \$6.820 billion, 83.4% is from state income taxes and sales/use taxes (net of refunds). Corporate income taxes make up another 6.8% and the remaining 9.8% is comprised of numerous other sources. While these revenue sources fluctuate on an annual basis, these percentages have remained relatively consistent from year to year.



Appropriations

Chart 2 shows the appropriations and expenditures that have the largest impact on the state General Fund budget. Of the six categories listed, State Aid to Schools and Medicaid comprise nearly 60.0% of the total appropriations enacted in FY 2015. These two categories of expenditures also account for the majority of the growth in General Fund spending over the past 10 years.

Other areas that comprise sizable portions of the General Fund budget include higher education (Regents institutions and community colleges), the Department of Corrections, and property tax replacement appropriations. These three budget areas make up approximately 21.0% of the budget. The remaining 20.0% of the General Fund appropriations provide funding for all other departments and programs.

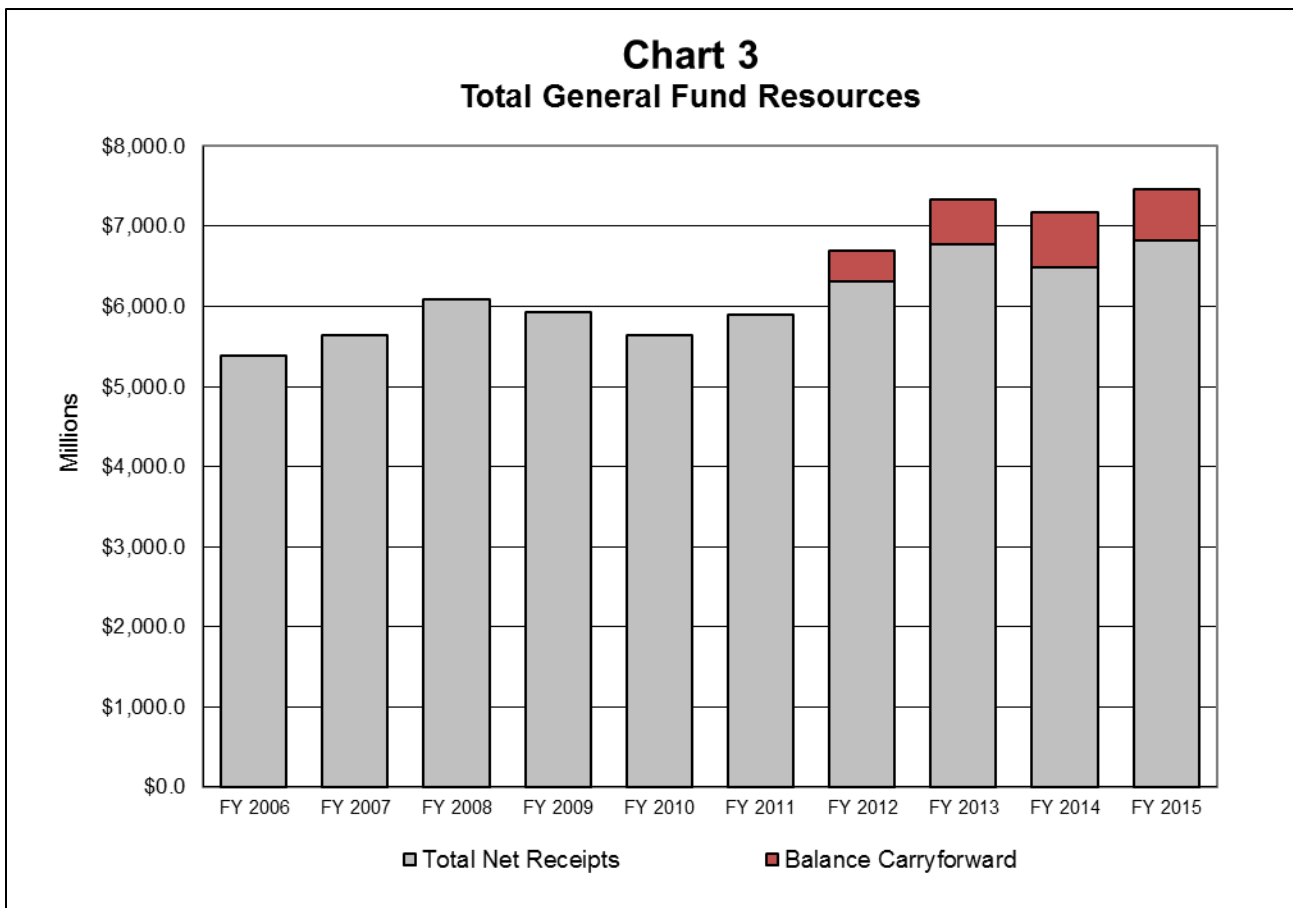


Trends – General Fund Resources

Total General Fund resources include net General Fund receipts and the revenues carried forward from the previous year’s surplus. The net receipts are comprised of annual tax revenue (net of refunds) as well as other revenues credited and transferred to the General Fund by law. The surplus carryforward occurs if there is sufficient revenue from the previous year’s surplus to fill up the State’s reserve funds to the statutory level and to meet other reserve fund obligations, with the excess surplus revenue being transferred to the General Fund.

From FY 2006 to FY 2015, net General Fund receipts increased \$1.437 billion, equating to an average annual increase of 2.7%.

Since FY 2011, the financial condition of the General Fund budget has improved to the point that the year-end surpluses have been more than sufficient to meet the reserve fund obligations, resulting in excess surplus dollars being carried forward to the next fiscal year.



Trends – General Fund Appropriations

Over the 10-year period from FY 2006 to FY 2015, General Fund appropriations increased from \$5.032 billion to \$7.063 billion, an increase of \$2.032 billion (40.4%). This represents an average annual increase of 3.8% during the 10 years.

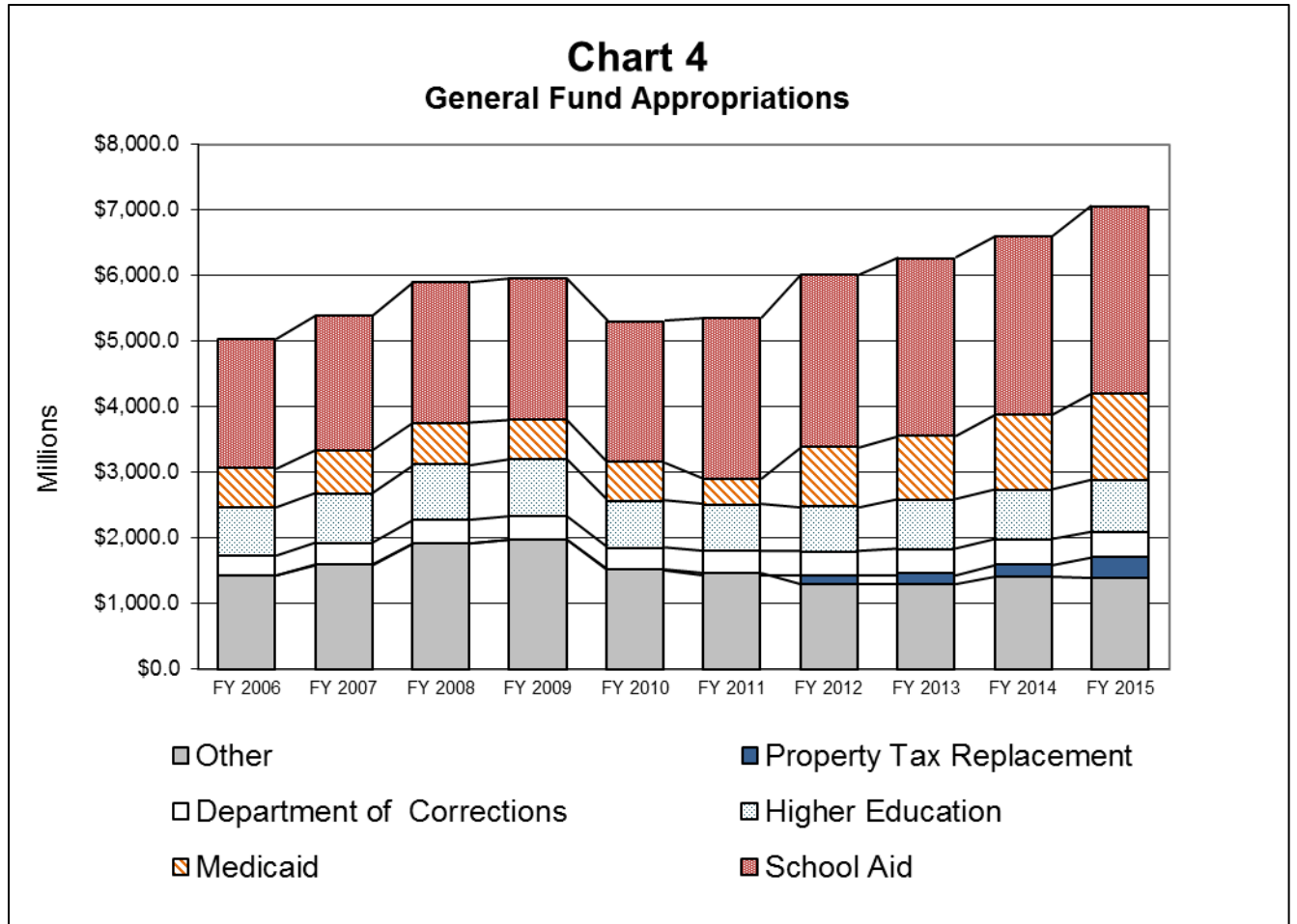
The area of the General Fund budget that is experiencing the fastest rate of growth is Medicaid, which comprises approximately 19.0% of the total General Fund budget. From FY 2006 to FY 2015, the General Fund appropriation for Medicaid increased \$710.3 million, equating to an average annual increase of 9.1% over the 10-year period.

State School Aid comprises the largest portion of the General Fund budget at approximately 41.0%, and therefore has accounted for the largest dollar increase over the last 10 years. State School Aid increased a total of \$901.8 million from FY 2006 to FY 2015, representing an average annual increase of 4.3%.

Three other areas that comprise a substantial part of the General Fund budget include Higher Education (Regents and Community colleges), the Department of Corrections, and Property Tax Replacement appropriations. Together, these three budget areas comprise approximately 22.0% of annual General Fund appropriations.

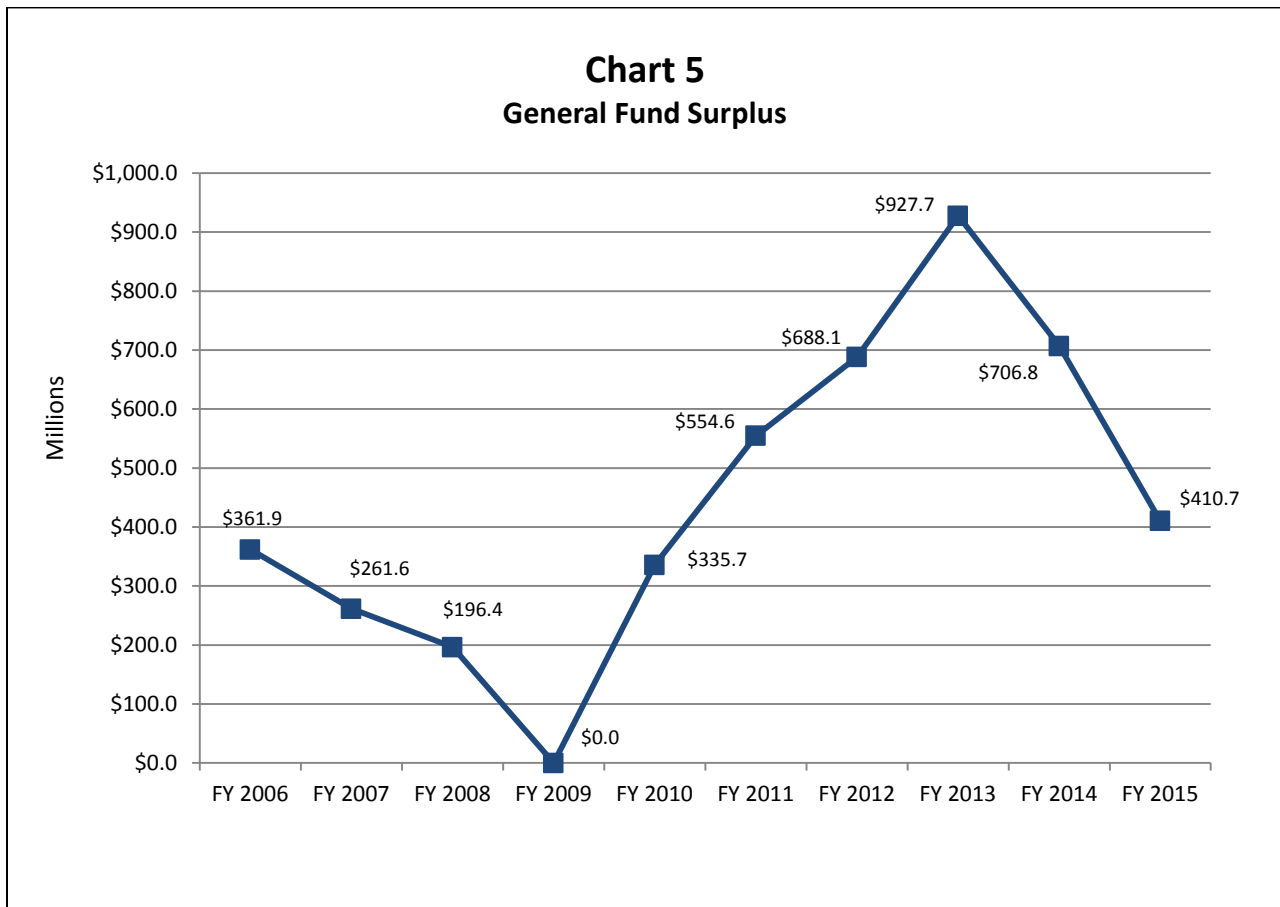
Of these three areas, the appropriations for property tax replacement will experience the greatest growth in FY 2016 and FY 2017, largely due to the enactment of [SF 295](#) (Property Tax System Modifications Act) in 2013. The legislation reduced the percentage of a commercial, industrial, or railroad property assessed value that is subject to property tax. A new property tax credit available to owners of commercial, industrial, and rail property was also created. The tax reductions created in both changes are paid for through State General Fund standing appropriations. The combined amount appropriated for the commercial and industrial property replacement and the Business Property Tax Credit totaled \$137.7 million in FY 2015. These appropriations are estimated to grow to \$252.6 million in FY 2016 and \$278.7 million in FY 2017. Beginning in FY 2018, the standing appropriations cannot exceed the actual FY 2017 appropriation amount.

Changes in the General Fund appropriations for Higher Education and the Department of Corrections from FY 2006 to FY 2015 have been relatively modest relative to increases in other budget areas. During this 10-year period, funding for the Department of Corrections increased \$82.5 million for an average annual increase of 2.8%, while appropriations for Higher education increased \$53.2 million for an average annual increase of 0.8%.



Trends – General Fund Surplus

Chart 5 shows how the General Fund surplus has fluctuated since FY 2006. The surplus grew significantly from FY 2009 to FY 2013. At the close of FY 2009, General Fund revenues decreased significantly below the estimates that were used when the budget was enacted. This resulted in the General Fund not having a surplus in FY 2009. However, by FY 2013, the General Fund surplus reached its peak at \$927.7 million as revenue growth exceeded the growth in appropriations during this four-year period. In FY 2014 and FY 2015, the surplus decreased to \$706.8 million and \$410.7 million, respectively.



Summary of FY 2015 Appropriation Activity

Appropriations enacted by the General Assembly and signed into law by the Governor act as spending authority for the subsequent fiscal year for State government.

Appropriations can be adjusted by several factors throughout the fiscal year, including supplemental appropriations, deappropriations, adjustments authorized in statute to standing appropriations to account for actual expenditures, and across-the-board reductions initiated by the Governor.

In addition, other factors can affect the spending authority of State government during the fiscal year. Other activity associated with appropriated funds includes: balances 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. Allowing funds to carry forward can be authorized through the Iowa Code, and therefore does not require annual reauthorization, or can be enacted in session law, which typically applies to a single fiscal year.

The General Fund appropriations enacted during the 2014 Legislative Session totaled \$6.979 billion for FY 2015. By the end of FY 2015, the standing appropriations were adjusted upward by \$27.9 million and \$56.0 million in supplemental appropriations were enacted into law during the 2015 Legislative Session. These changes resulted in net appropriations of \$7.063 billion.

In addition to the appropriation adjustments, \$76.2 million of FY 2014 appropriated funds were carried forward for expenditure in FY 2015, while \$80.6 million in appropriated funds were unspent in FY 2015 and were allowed to carry forward to FY 2016. By the end of FY 2015, departments reverted \$7.2 million in appropriated funds back to the General Fund. The net expenditure of appropriated funds totaled \$7.052 billion for FY 2015 as outlined in **Table 3** below.

General Fund Appropriations	FY 2015
Enacted Appropriations 2014 Session	\$ 6,979,418,322
Adjustments to Standings	27,926,784
Supplemental/Deappropriations	56,040,000
Total Net Appropriations	\$ 7,063,385,106
Other Activity	
Balance Forward from the Previous Year	\$ 76,158,345
Appropriation Transfers In	5,395,239
Appropriation Transfers Out	-5,395,239
Balance Carry Forward to the Next Year	-80,579,891
Reversions Total	-7,183,124
Total Other Activity	\$ -11,604,670
Total Net Appropriations Expended	\$ 7,051,780,435

Adjustments to Standing Appropriations

There are two types of standing appropriations 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 develops the budget, an estimated amount is included for the 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. There is no specified dollar limit to the amount the Board can approve. When the FY 2015 budget was first enacted, \$3.0 million was budgeted for State Appeal Board claims. By the close of the fiscal year, the Board had approved claims totaling \$20.8 million, necessitating an adjustment of \$17.8 million. **Table 4** lists the standing appropriations that received adjustments during FY 2015.

**Table 4
FY 2015 Adjustments to Standing Appropriations**

Department	Appropriation Name	Budgeted Appropriation	Adjustments	Final Net Appropriation
Administrative Services	Federal Cash Management	\$ 356,587	\$ -356,587	\$ 0
Administrative Services	Unemployment Compensation	440,371	84,304	524,675
Administrative Services	Volunteer Emergency Services Provider Death Benefit	0	100,000	100,000
Corrections	State Cases Court Costs	59,733	-59,733	0
Education	State Foundation School Aid	2,858,449,847	6,579,707	2,865,029,554
Executive Council	Court Costs	59,772	272,438	332,210
Executive Council	Drainage Assessment	20,227	173,295	193,522
Executive Council	Public Improvements	39,848	-39,848	0
Governor's Office	Interstate Extradition	3,032	-3,032	0
Human Services	Child Abuse Prevention	232,570	-17,445	215,125
Human Services	Commission of Inquiry	1,394	-1,394	0
Human Services	Nonresidents Transfers	67	-67	0
Human Services	Nonresident Commitment M.III	142,802	-137,036	5,766
Legislative Branch	Legislative Branch	34,036,548	1,279,077	35,315,625
Management	Appeal Board Claims	3,000,000	17,807,447	20,807,447
Public Defense	Compensation and Expense	344,644	-221,071	123,573
Public Health	Iowa Registry for Congenital & Inherited Disorders	232,500	-17,445	215,055
Revenue	Homestead Tax Credit	135,000,000	-3,537,883	131,462,117
Revenue	Elderly and Disabled Tax Credit	26,000,000	-1,733,358	24,266,642
Revenue	Commercial and Industrial Property Tax Replacement	70,480,529	7,720,624	78,201,153
Revenue	Military Service Tax Refunds	2,175,000	35,117	2,210,117
Revenue	Printing Cigarette Stamps	124,652	-327	124,325
Total		<u>\$ 3,131,200,123</u>	<u>\$ 27,926,784</u>	<u>\$ 3,159,126,907</u>

Supplemental Appropriations

Net supplemental appropriations for FY 2015 totaled \$56.0 million. The appropriations were enacted in [HF 666](#) (FY 2015 Supplemental Appropriations Act) and include deappropriations totaling \$15.8 million that offset a portion of the Medicaid supplemental appropriation of \$58.8 million.

[House File 666](#) also appropriated \$9.5 million for Commercial and Industrial Property Tax Replacement. The Act includes language requiring the appropriation to be carried forward into FY 2016 to offset a portion of the FY 2016 Commercial and Industrial Property Tax Replacement appropriation. The FY 2015 supplemental appropriation was used to offset a reduction of \$9.5 million to the FY 2016 appropriation.

<u>Department</u>	<u>Appropriation Name</u>	<u>HF 666</u>
Revenue	Commercial & Industrial Property Tax Replacement	\$ 9,500,000
Human Services	General Administration	-1,000,000
Human Services	Field Operations	-4,000,000
Human Services	Medical Assistance	58,828,136
Human Services	Child Care Assistance	-10,828,136
Human Services	MHDS Regional Funding	1,040,000
Public Safety Capital	DPS Radio Replacement	2,500,000
Total		<u>\$ 56,040,000</u>

Balances Brought Forward

State agencies carried forward a total of \$76.2 million from FY 2014 appropriations to FY 2015 and \$80.6 million from FY 2015 appropriations to FY 2016. There are several circumstances that result in appropriated funds being carried forward to the next fiscal year.

- Iowa Code section [8.62](#) allows state agencies to use 50.0% of unspent appropriated funds for employee training, technology enhancement, or purchases of goods and services from Iowa Prison Industries. Of the total \$76.2 million carried forward from FY 2014 to FY 2015, agencies were allowed to use \$6.6 million for purposes designated in Iowa Code section [8.62](#).
- Some agencies are provided authorization through legislation to carry forward unspent appropriated funds for program expenses in the next fiscal year.
- Some appropriated funds become obligated during the fiscal year they were 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.

Of the \$76.2 million carryforward balance from FY 2014, \$53.7 million was due to one-time appropriations provided during the 2013 Legislative Session for various infrastructure and environmental programs. The projects funded by these appropriations generally require multiple years to complete. Therefore, language was included in the enabling legislation¹ allowing the funds to remain available for expenditure through the end of FY 2017.

The carryforward balances are summarized by department in **Tables 6** and **7** on the following page.

¹ Iowa Code chapter [143](#), 2013 Iowa Acts.

	Balance Carryforward
Agriculture and Land Stewardship	\$ 16,734,501
Regents Capitals	13,030,000
Corrections Capitals	11,200,000
Human Services, Department of	6,956,323
Regents, Board of	5,001,384
Economic Development Authority	4,487,429
Executive Council	3,678,597
Treasurer of State	2,975,104
Veterans Affairs, Department of	2,281,592
Corrections, Department of	1,743,434
Judicial Branch	1,508,681
Iowa Workforce Development	1,133,393
College Student Aid Commission	1,123,466
Administrative Services - Capitals	1,019,314
State Fair Authority Capitals	1,000,000
All Other Agencies	2,285,127
Total	\$ 76,158,345

	Balance Carryforward
Human Services, Department of	\$ 25,312,663
Regents Capitals	12,264,374
Revenue, Department of	9,650,136
Corrections Capitals	6,621,168
Agriculture and Land Stewardship	3,936,271
Veterans Affairs, Department of	3,092,931
Economic Development Authority	2,688,621
Treasurer of State	2,513,133
Public Safety Capitals	2,500,000
Education, Department of	1,899,047
Iowa Workforce Development	1,880,044
College Student Aid Commission	1,873,544
Executive Council	1,265,797
State Fair Authority Capitals	1,000,000
Regents, Board of	974,370
All Other Agencies	3,107,792
Total	\$ 80,579,891

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 (DOM), 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, not known at the time the budget was enacted, could disrupt day-to-day operations. Iowa Code section [8.39](#) also requires the General Assembly be notified at least two weeks prior to the funds being transferred. During FY 2015, the transfer authority under Iowa Code section [8.39](#) was used to transfer \$3.425 million between appropriations. Of this, \$3.4 million was transferred at the close of the fiscal year to fund a shortfall in the Medical Assistance (Medicaid) appropriation.

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. 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.

Table 8 summarizes the appropriation transfers made during FY 2015 and identifies those transfers made under Iowa Code section [8.39](#), as well as all other transfers.

Table 8				
FY 2015 Appropriation Transfers				
		Appropriation Transfer In	Appropriation Transfer Out	Net Change
<u>Section 8.39 Transfers</u>				
Human Services	Family Investment Program/JOBS	\$ 0	\$ -3,400,000	\$ -3,400,000
	Medical Assistance	3,400,000		3,400,000
Governor's Office	Governor/Lt. Governor's Office		-25,880	-25,880
	Terrace Hill Quarters	25,880		25,880
Subtotal Section 8.39 Transfers		<u>\$ 3,425,880</u>	<u>\$ -3,425,880</u>	<u>\$ 0</u>
<u>Other Transfers</u>				
Corrections	CBC District II		\$ -55,000	\$ -55,000
	CBC District V		-190,000	-190,000
	CBC District VI		-25,000	-25,000
	Federal Prisoners/ Contractual		-88,797	-88,797
	Newton Institution		-177,000	-177,000
	Mt. Pleasant Inst.		-323,000	-323,000
	Clarinda Institution		-181,049	-181,049
	Ft. Dodge Institution		-450,000	-450,000
	Corrections Administration	90,000		90,000
	County Confinement	619,846		619,846
	Anamosa Institution	180,000		180,000
	Rockwell City Institution	100,000		100,000
	Mitchellville Institution	500,000		500,000
Inspections & Appeals	Indigent Defense		-450,000	-450,000
	Public Defender	450,000		450,000
Regents	NW Iowa Regents Resource Center	29,513		29,513
	Quad Cities Graduate Study Center		-29,513	-29,513
Subtotal Other Transfers		<u>\$ 1,969,359</u>	<u>\$ -1,969,359</u>	<u>\$ 0</u>
Total All Transfers		<u>\$ 5,395,239</u>	<u>\$ -5,395,239</u>	<u>\$ 0</u>

Reversions

Unless an agency is allowed to carry forward unspent funds from an appropriation, the unspent funds will revert to the Fund from which appropriated. State agencies had a total of \$7.2 million revert from FY 2015 General Fund appropriations (**Table 9**), with the majority of these (41.9%) from appropriations to the Department of Human Services (DHS).

	Reversion Amount	Percent of Total
Human Services, Department of	\$ 3,012,347	41.9%
Public Health, Department of	1,192,460	16.6%
Inspections & Appeals, Department of	558,389	7.8%
Economic Development Authority	433,747	6.0%
Corrections, Department of	397,202	5.5%
Education, Department of	396,272	5.5%
Iowa Workforce Development	178,259	2.5%
Revenue, Department of	169,104	2.4%
Public Safety, Department of	155,034	2.2%
Human Rights, Department of	123,700	1.7%
Aging, Iowa Department of	118,705	1.7%
Governor/Lt. Governor's Office	96,655	1.3%
Administrative Services, Department of	82,683	1.2%
Public Employment Relations Board	71,269	1.0%
College Student Aid Commission	62,085	0.9%
Treasurer of State	35,975	0.5%
Judicial Branch	25,099	0.3%
Public Information Board	20,427	0.3%
Regents, Board of	12,748	0.2%
All Other Departments	40,964	0.6%
Total	\$ 7,183,124	100.0%

Reserve Funds

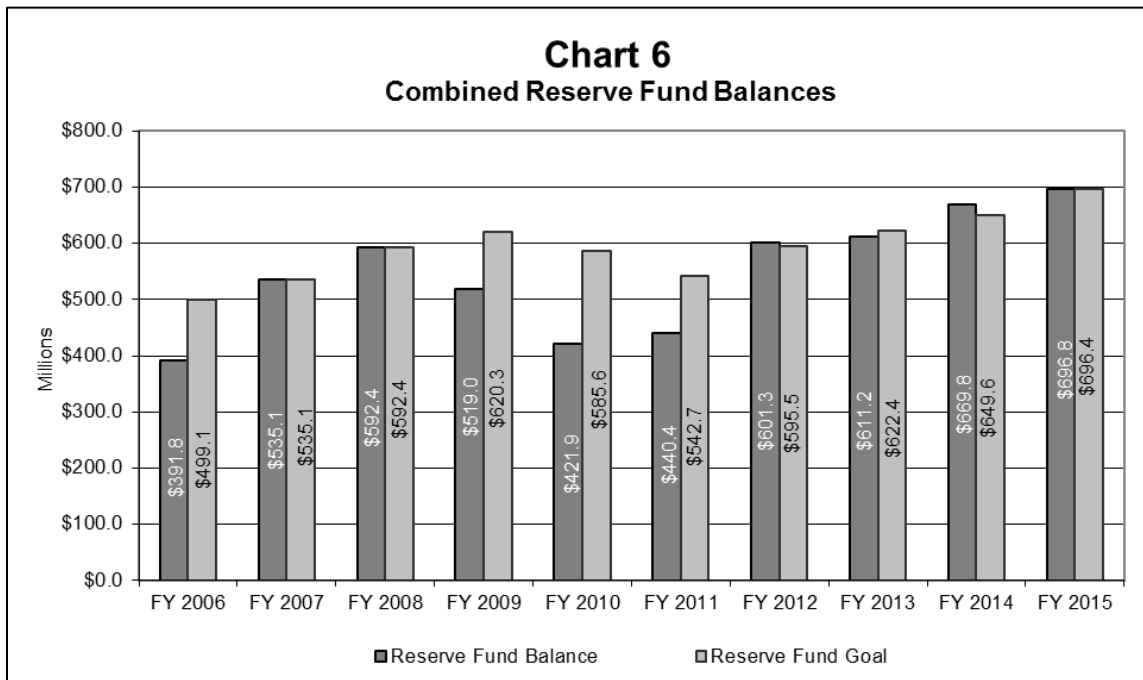
The Cash Reserve Fund and the Economic Emergency Fund had combined ending balances totaling \$696.8 million in FY 2015 (**Table 10**). This is an increase of \$27.0 million (4.0%) compared to the combined balances in FY 2014. Due to timing issues related to reconciling the year-end state finances, the FY 2015 ending reserve fund balances were \$0.4 million more than the statutory maximum. This was largely due to an adjustment to the Performance of Duty appropriation to account for a reduction in expenditures.

Table 10
State of Iowa Reserve Funds
(Dollars in Millions)

<u>Reserve Fund Balances</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 489.3	\$ 522.3	\$ 33.0	6.7%
Economic Emergency Fund	180.5	174.5	-6.0	-3.3%
Total	\$ 669.8	\$ 696.8	\$ 27.0	4.0%

<u>Reserve Fund Statutory Maximums</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 487.2	\$ 522.3	\$ 35.1	7.2%
Economic Emergency Fund	162.4	174.1	11.7	7.2%
Total	\$ 649.6	\$ 696.4	\$ 46.8	7.2%

The balances in the reserve funds have fluctuated over the last 10 years. During budget years that have been negatively affected by economic recessions, the reserve funds have been used to offset General Fund appropriation reductions. This is illustrated in **Chart 6**, which compares the combined reserve fund balances to their statutory goals for the last 10 years.



Taxpayers Trust Fund

The Taxpayers Trust Fund is established in Iowa Code section [8.57E](#) and became effective in FY 2013. The Trust Fund was created for the purpose of providing tax relief to Iowans. Moneys in the Trust Fund can only be used pursuant to appropriations made by the General Assembly for tax relief.

The amount that the Taxpayers Trust Fund can receive in a given fiscal year is limited to \$60.0 million or 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, whichever is less. The funds are transferred from the Economic Emergency Fund after both reserve funds have met the combined 10.0% statutory balance requirement.

The balance in the Taxpayers Trust Fund Tax Credit Fund in FY 2014 totaled \$120.1 million. Of this, \$84.6 million was transferred to the General Fund for payment of tax credits in tax year 2013 (FY 2014). The remaining \$35.5 million reverted back to the Taxpayers Trust Fund (in addition to interest earnings) and was carried forward to FY 2015. These funds were used to pay \$27.7 million in tax credits in tax year 2014 (FY 2015). The remaining \$8.1 million carried forward to FY 2016.

The maximum amount of the nonrefundable tax credit is determined by dividing the funds available in the Taxpayer Trust Fund Tax Credit Fund by the number of qualified taxpayers of the previous tax year. Each taxpayer will be allowed the credit, up to either the tax credit maximum for that year, or the amount of income tax liability, whichever is less. The maximum tax credit for tax year 2013 was \$54 per taxpayer and \$15 per taxpayer for tax year 2014.

Table 11		
Taxpayers Trust Fund		
(Dollars in Millions)		
	Actual FY 2014	Actual FY 2015
Funds Available		
Balance Brought Forward	\$ 60.1	\$ 35.7
Economic Emergency Transfer	60.0	0.0
Interest	0.1	0.1
Subtotal	<u>120.2</u>	<u>35.7</u>
Reversion from Taxpayer Trust Fund Tax Credit Fund	35.5	8.1
Total Funds Available	<u>\$ 155.7</u>	<u>\$ 43.8</u>
Expenditures		
Transfer to Taxpayer Trust Fund Tax Credit Fund	\$ 120.0	\$ 35.8
Total Expenditures	<u>\$ 120.0</u>	<u>\$ 35.8</u>
Balance Carried Forward	<u>\$ 35.7</u>	<u>\$ 8.0</u>
 Taxpayers Trust Fund Tax Credit Fund (Dollars in Millions)		
	Actual FY 2014	Actual FY 2015
Funds Available		
Balance Brought Forward	\$ 0.0	\$ 0.0
Transfer from Taxpayer Trust Fund	120.0	35.8
Interest	0.1	0.0
Total Funds Available	<u>\$ 120.1</u>	<u>\$ 35.8</u>
Expenditures		
Transfer to General Fund	\$ 84.6	\$ 27.7
Reversion to the Taxpayer Trust Fund	35.5	8.1
Total Expenditures	<u>\$ 120.1</u>	<u>\$ 35.8</u>
Balance Carried Forward	<u>\$ 0.0</u>	<u>\$ 0.0</u>

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STATE OF IOWA
FY 2015
YEAR-END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS

Appendix A

FISCAL SERVICES DIVISION

JANUARY 2016



LEGISLATIVE
SERVICES AGENCY

Serving the Iowa Legislature

FY 2015 General Fund Appropriation Activity by Department

Special Department Name	Appropriation	Adj. to Standings	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Administrative Services, Department of Total	\$ 7,839,705	\$ -172,283	\$ 0	\$ 7,667,422	\$ 366,847	\$ 0	\$ 0	\$ -86,475	\$ -82,683	\$ 7,865,111
Auditor of State Total	944,506.00	0	0	944,506	270.52	0	0	0	-4,528.22	940,248
Iowa Ethics & Campaign Disclosure Board Total	550,335	0	0	550,335	0	0	0	-1,371	-1,371	547,593
Commerce, Department of Total	1,821,928	0	0	1,821,928	99,000	0	0	-98,591	-5,295	1,817,042
Executive Council Total	119,847	405,885	0	525,732	3,678,597	0	0	-1,265,797	-6,278	2,932,253
Governor/Lt. Governor's Office Total	2,292,598	-3,032	0	2,289,566	49,504	25,880	-25,880	-80,237	-96,655	2,162,178
Governor's Office of Drug Control Policy Total	241,134	0	0	241,134	0	0	0	0	0	241,134
Human Rights, Department of Total	2,512,366	0	0	2,512,366	154,322	0	0	-196,411	-123,700	2,346,577
Inspections & Appeals, Department of Total	68,675,314	0	0	68,675,314	404,358	450,000	-450,000	-280,701	-558,389	68,240,581
Management, Department of Total	23,150,220	17,807,447	0	40,957,667	655	0	0	-3,314	-3,314	40,951,693
Public Information Board Total	350,000	0	0	350,000	25,546	0	0	-14,723	-20,427	340,396
Revenue, Department of Total	340,779,436	2,484,173	9,500,000	352,763,609	272,450	0	0	-9,650,136	-169,104	343,216,818
Secretary of State Total	2,896,699	0	0	2,896,699	0	0	0	-4,762	-4,762	2,887,176
Treasurer of State Total	1,084,392	0	0	1,084,392	2,975,104	0	0	-2,513,133	-35,975	1,510,388
Agriculture and Land Stewardship Total	22,474,688	0	0	22,474,688	16,734,501	0	0	-3,936,272	-5,554	35,267,363
Natural Resources, Department of Total	15,312,307	0	0	15,312,307	283,674	0	0	-441,585	0	15,154,396
Cultural Affairs, Department of Total	6,130,713	0	0	6,130,713	12,128	0	0	-58,218	0	6,084,623
Economic Development Authority Total	18,818,505	0	0	18,818,505	4,487,429	0	0	-2,688,621	-433,747	20,183,565
Iowa Finance Authority Total	658,000	0	0	658,000	0	0	0	0	0	658,000
Iowa Workforce Development Total	17,071,918	0	0	17,071,918	1,133,393	0	0	-1,880,044	-178,259	16,147,008
Public Employment Relations Board Total	1,342,452	0	0	1,342,452	11,701	0	0	-71,269	-71,269	1,211,615
Blind, Iowa Commission for the Total	2,350,358	0	0	2,350,358	5,733	0	0	0	-2	2,356,090
College Student Aid Commission Total	65,786,278	0	0	65,786,278	1,123,467	0	0	-1,873,544	-62,085	64,974,116
Education, Department of Total	3,214,478,392	6,579,707	0	3,221,058,099	269,432	0	0	-1,899,047	-396,272	3,219,032,213
Regents, Board of Total	588,664,311	0	0	588,664,311	5,001,384	29,513	-29,513	-974,370	-12,748	592,678,576
Aging, Iowa Department of Total	12,599,047	0	0	12,599,047	0	0	0	-103,989	-118,705	12,376,353
Public Health, Department of Total	59,014,760	-17,445	0	58,997,315	160,782	0	0	0	-1,192,460	57,965,637
Human Services, Department of Total	1,775,417,598	-155,942	44,040,000	1,819,301,656	6,956,323	3,400,000	-3,400,000	-25,312,663	-3,012,347	1,797,932,970
Veterans Affairs, Department of Total	12,180,947	0	0	12,180,947	2,281,592	0	0	-3,092,931	-37	11,369,571
Attorney General Total	17,124,305	0	0	17,124,305	0	0	0	0	-5,000	17,119,305
Civil Rights Commission Total	1,169,540	0	0	1,169,540	44,873	0	0	0	0	1,214,413
Corrections, Department of Total	378,695,471	-59,733	0	378,635,738	1,743,434	1,489,846	-1,489,846	-612,414	-397,202	379,369,556
Law Enforcement Academy Total	1,003,214	0	0	1,003,214	0	0	0	-1,840	-1,846	999,528
Parole, Board of Total	1,204,583	0	0	1,204,583	0	0	0	-600	-600	1,203,384
Public Defense, Department of Total	6,899,122	-221,071	0	6,678,051	4,000	0	0	-2,377	-2,377	6,677,298
Homeland Security and Emergency Management Total	2,229,623	0	0	2,229,623	23,699	0	0	0	0	2,253,322
Public Safety, Department of Total	96,910,550	0	0	96,910,550	96,153	0	0	-155,061	-155,034	96,696,608
Judicial Branch Total	174,586,612	0	0	174,586,612	1,508,682	0	0	-25,099	-25,099	176,045,096
Legislative Branch Total	34,036,548	1,279,077	0	35,315,625	0	0	0	0	0	35,315,625
Corrections Capital Total	0	0	0	0	11,200,000	0	0	-6,621,168	0	4,578,832
State Fair Authority Capital Total	0	0	0	0	1,000,000	0	0	-1,000,000	0	0
Administrative Services - Capitals Total	0	0	0	0	1,019,314	0	0	-868,755	0	150,558
Public Safety Capital Total	0	0	2,500,000	2,500,000	0	0	0	-2,500,000	0	0
Regents Capital Total	0	0	0	0	13,030,000	0	0	-12,264,374	0	765,626
Grand Total	\$ 6,979,418,322	\$ 27,926,784	\$ 56,040,000	\$ 7,063,385,106	\$ 76,158,345	\$ 5,395,239	\$ -5,395,239	\$ -80,579,891	\$ -7,183,124	\$ 7,051,780,435

**FY 2015 General Fund Appropriation Activity by Appropriation Subcommittee
Administration and Regulation**

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Administrative Services, Department of	C85	Administrative Services, Dept.	\$ 4,067,924	\$ 0	\$ 0	\$ 4,067,924	\$ 109,238	\$ 0	\$ 0	\$ -75,706	\$ -75,706	\$ 4,025,751
Administrative Services, Department of	C86	Utilities	2,568,909	0	0	2,568,909	249,858	0	0	-3,792	0	2,814,974
Administrative Services, Department of	C87	Terrace Hill Operations	405,914	0	0	405,914	7,751	0	0	-6,977	-6,977	399,711
Administrative Services, Department of	824	Federal Cash Management Standing	356,587	-356,587	0	0	0	0	0	0	0	0
Administrative Services, Department of	825	Unemployment Compensation - State Standing	440,371	84,304	0	524,675	0	0	0	0	0	524,675
Administrative Services, Department of	853	Volunteer Emergency Services Provider Death Benefit	0	100,000	0	100,000	0	0	0	0	0	100,000
Administrative Services, Department of Total			7,839,705	-172,283	0	7,667,422	366,847	0	0	-86,475	-82,683	7,865,111
Auditor of State	P01	Auditor of State - General Office	944,506.00	0	0	944,506	270.52	0	0	0	-4,528.22	940,248
Auditor of State Total			944,506.00	0	0	944,506	270.52	0	0	0	-4,528.22	940,248
Iowa Ethics & Campaign Disclosure Board	P21	Iowa Ethics & Campaign Disclosure Board	550,335	0	0	550,335	0	0	0	-1,371	-1,371	547,593
Iowa Ethics & Campaign Disclosure Board Total			550,335	0	0	550,335	0	0	0	-1,371	-1,371	547,593
Commerce, Department of	P42	Alcoholic Beverages Operations	1,220,391	0	0	1,220,391	0	0	0	-5,295	-5,295	1,209,801
Commerce, Department of	P50	Financial Literacy	0	0	0	0	99,000	0	0	-93,296	0	5,704
Commerce, Department of	P48	Professional Licensing Bureau	601,537	0	0	601,537	0	0	0	0	0	601,537
Commerce, Department of Total			1,821,928	0	0	1,821,928	99,000	0	0	-98,591	-5,295	1,817,042
Executive Council	867	Court Costs	59,772	272,438	0	332,210	0	0	0	0	0	332,210
Executive Council	868	Public Improvements	39,848	-39,848	0	0	0	0	0	0	0	0
Executive Council	870	Performance Of Duty	0	0	0	0	6,278	0	0	0	-6,278	0
Executive Council	871	Drainage Assessment	20,227	173,295	0	193,522	0	0	0	0	0	193,522
Executive Council	8D8	Performance of Duty FY 08	0	0	0	0	469,588	0	0	0	0	469,588
Executive Council	DT3	Performance of Duty FY10	0	0	0	0	25,001	0	0	-25,001	0	0
Executive Council	DT5	Performance of Duty FY11	0	0	0	0	844,101	0	0	-186,121	0	657,980
Executive Council	DT6	Performance of Duty FY12	0	0	0	0	251,472	0	0	-37,272	0	214,200
Executive Council	DT7	Performance of Duty FY13	0	0	0	0	77,891	0	0	-25,181	0	52,710
Executive Council	DT8	Performance of Duty FY2014	0	0	0	0	2,004,267	0	0	-388,513	0	1,615,753
Executive Council	DT9	Performance of Duty FY2015	0	0	0	0	0	0	0	-603,709	0	-603,709
Executive Council Total			119,847	405,885	0	525,732	3,678,597	0	0	-1,265,797	-6,278	2,932,253
Governor/Lt. Governor's Office	856	Interstate Extradition	3,032	-3,032	0	0	0	0	0	0	0	0
Governor/Lt. Governor's Office	C71	Governor/Lt. Governor's Office	2,196,455	0	0	2,196,455	49,504	0	-25,880	-80,237	-96,655	2,043,187
Governor/Lt. Governor's Office	C73	Terrace Hill Quarters	93,111	0	0	93,111	0	25,880	0	0	0	118,991
Governor/Lt. Governor's Office Total			2,292,598	-3,032	0	2,289,566	49,504	25,880	-25,880	-80,237	-96,655	2,162,178
Governor's Office of Drug Control Policy	C05	Drug Policy Coordinator	241,134	0	0	241,134	0	0	0	0	0	241,134
Governor's Office of Drug Control Policy Total			241,134	0	0	241,134	0	0	0	0	0	241,134
Human Rights, Department of	J70	Individual Development Accounts	0	0	0	0	100,000	0	0	-98,244	0	1,756
Human Rights, Department of	J71	Human Rights Administration	224,184	0	0	224,184	2,068	0	0	-13,897	-15,167	197,188
Human Rights, Department of	J72	Community Advocacy and Services	1,028,077	0	0	1,028,077	52,049	0	0	-71,744	-96,007	912,375
Human Rights, Department of	J79	Criminal & Juvenile Justice	1,260,105	0	0	1,260,105	205	0	0	-12,526	-12,526	1,235,258
Human Rights, Department of Total			2,512,366	0	0	2,512,366	154,322	0	0	-196,411	-123,700	2,346,577
Inspections & Appeals, Department of	Q50	Child Advocacy Board	2,680,290	0	0	2,680,290	29,855	0	0	-9,393	-9,393	2,691,359
Inspections & Appeals, Department of	Q51	Employment Appeal Board	42,215	0	0	42,215	2,115	0	0	-2,025	-2,224	40,082
Inspections & Appeals, Department of	Q61	Administration Division	545,242	0	0	545,242	39,486	0	0	-16,386	-50,606	517,736
Inspections & Appeals, Department of	Q63	Administrative Hearings Div.	678,942	0	0	678,942	15,613	0	0	-32,632	-32,632	629,290
Inspections & Appeals, Department of	Q64	Investigations Division	2,573,089	0	0	2,573,089	69,374	0	0	-105,108	-114,806	2,422,549
Inspections & Appeals, Department of	Q65	Health Facilities Division	5,092,033	0	0	5,092,033	179,872	0	0	-56,138	-158,247	5,057,520
Inspections & Appeals, Department of	Q75	Food and Consumer Safety	1,279,331	0	0	1,279,331	7,985	0	0	-37,665	-37,665	1,211,985
Inspections & Appeals, Department of	Q44	Indigent Defense Appropriation	29,901,929	0	0	29,901,929	0	0	-450,000	0	-131,463	29,320,466
Inspections & Appeals, Department of	Q60	Public Defender	25,882,243	0	0	25,882,243	60,057	450,000	0	-21,353	-21,353	26,349,595
Inspections & Appeals, Department of Total			68,675,314	0	0	68,675,314	404,358	450,000	-450,000	-280,701	-558,389	68,240,581

**FY 2015 General Fund Appropriation Activity by Appropriation Subcommittee
Administration and Regulation**

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Management, Department of	809	Special Olympics Fund	100,000	0	0	100,000	0	0	0	0	0	100,000
Management, Department of	890	Appeal Board Claims	3,000,000	17,807,447	0	20,807,447	0	0	0	0	0	20,807,447
Management, Department of	D01	Management Departmental Oper.	2,550,220	0	0	2,550,220	655	0	0	-3,314	-3,314	2,544,246
Management, Department of	D16	Technology Reinvestment Fund Appropriation	17,500,000	0	0	17,500,000	0	0	0	0	0	17,500,000
Management, Department of Total			23,150,220	17,807,447	0	40,957,667	655	0	0	-3,314	-3,314	40,951,693
Public Information Board	P22	Iowa Public Information Board	350,000	0	0	350,000	25,546	0	0	-14,723	-20,427	340,396
Public Information Board Total			350,000	0	0	350,000	25,546	0	0	-14,723	-20,427	340,396
Revenue, Department of	818	Ag Land Tax Credit	39,100,000	0	0	39,100,000	0	0	0	0	-18,968	39,081,032
Revenue, Department of	836	Commercial and Industrial Property Tax Replacement	70,480,529	7,720,624	0	78,201,153	0	0	0	0	0	78,201,153
Revenue, Department of	837	Business Property Tax Credit	50,000,000	0	0	50,000,000	0	0	0	0	0	50,000,000
Revenue, Department of	872	Printing Cigarette Stamps	124,652	-327	0	124,325	0	0	0	0	0	124,325
Revenue, Department of	877	Homestead Tax Credit Aid	135,000,000	-3,537,883	0	131,462,117	0	0	0	0	0	131,462,117
Revenue, Department of	880	Elderly & Disabled Property Tax Credit	26,000,000	-1,733,358	0	24,266,642	0	0	0	0	0	24,266,642
Revenue, Department of	929	Military Service Tax Refunds	2,175,000	35,117	0	2,210,117	0	0	0	0	0	2,210,117
Revenue, Department of	T01	Revenue, Department of	17,880,839	0	0	17,880,839	272,450	0	0	-150,136	-150,136	17,853,016
Revenue, Department of	T04	Tobacco Reporting Requirements	18,416	0	0	18,416	0	0	0	0	0	18,416
Revenue, Department of	T26	Commercial & Industrial Property Tax Supplemental	0	0	9,500,000	9,500,000	0	0	0	-9,500,000	0	0
Revenue, Department of Total			340,779,436	2,484,173	9,500,000	352,763,609	272,450	0	0	-9,650,136	-169,104	343,216,818
Secretary of State	D73	Secretary of State - Business Services	2,896,699	0	0	2,896,699	0	0	0	-4,762	-4,762	2,887,176
Secretary of State Total			2,896,699	0	0	2,896,699	0	0	0	-4,762	-4,762	2,887,176
Treasurer of State	D70	Watershed Improvement Fund GF	0	0	0	0	2,958,858	0	0	-2,493,404	0	465,454
Treasurer of State	D86	Treasurer - General Office	1,084,392	0	0	1,084,392	16,246	0	0	-19,729	-35,975	1,044,934
Treasurer of State Total			1,084,392	0	0	1,084,392	2,975,104	0	0	-2,513,133	-35,975	1,510,388
Grand Total			\$ 453,258,480	\$ 20,522,190	\$ 9,500,000	\$ 483,280,670	\$ 8,026,653	\$ 475,880	\$ -475,880	\$ -14,195,652	\$ -1,112,481	\$ 475,999,189

**FY 2015 General Fund Appropriation Activity by Appropriation Subcommittee
Agriculture and Natural Resources**

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Agriculture and Land Stewardship	G41	GF-Administrative Division	\$ 17,655,492	\$ 0	\$ 0	\$ 17,655,492	\$ 3,907	\$ 0	\$ 0	\$ - 5,554	\$ - 5,554	\$ 17,648,290
Agriculture and Land Stewardship	G42	Avian Influenza	0	0	0	0	137,370	0	0	-137,370	0	0
Agriculture and Land Stewardship	G60	GF-Soil Conservation Division	0	0	0	0	6,939,432	0	0	-3,739,756	0	3,199,676
Agriculture and Land Stewardship	G69	Local Food and Farm	75,000	0	0	75,000	53,792	0	0	-53,591	0	75,201
Agriculture and Land Stewardship	G70	Agricultural Education	25,000	0	0	25,000	0	0	0	0	0	25,000
Agriculture and Land Stewardship	GA4	Milk Inspections	189,196	0	0	189,196	0	0	0	0	0	189,196
Agriculture and Land Stewardship	GA5	Farmers with Disabilities	130,000	0	0	130,000	0	0	0	0	0	130,000
Agriculture and Land Stewardship	GA6	Water Quality Initiative	4,400,000	0	0	4,400,000	9,600,000	0	0	0	0	14,000,000
Agriculture and Land Stewardship Total			22,474,688	0	0	22,474,688	16,734,501	0	0	-3,936,272	-5,554	35,267,363
Natural Resources, Department of	G72	GF-Natural Resources Operations	12,862,307	0	0	12,862,307	0	0	0	0	0	12,862,307
Natural Resources, Department of	G82	Floodplain Management Program	2,000,000	0	0	2,000,000	162,900	0	0	-184,567	0	1,978,333
Natural Resources, Department of	G83	Forestry Health Management GF	450,000	0	0	450,000	120,774	0	0	-257,018	0	313,756
Natural Resources, Department of Total			15,312,307	0	0	15,312,307	283,674	0	0	-441,585	0	15,154,396
Grand Total			\$ 37,786,995	\$ 0	\$ 0	\$ 37,786,995	\$ 17,018,175	\$ 0	\$ 0	\$ - 4,377,856	\$ - 5,554	\$ 50,421,759

**FY 2015 General Fund Appropriation Activity by Appropriation Subcommittee
Economic Development**

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Cultural Affairs, Department of	812	County Endowment Funding - DCA Grants	\$ 416,702	\$ 0	\$ 0	\$ 416,702	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 416,702
Cultural Affairs, Department of	I21	Arts Council	1,233,764	0	0	1,233,764	0	0	0	0	0	1,233,764
Cultural Affairs, Department of	I22	Cultural Grants	172,090	0	0	172,090	12,128	0	0	-58,218	0	126,000
Cultural Affairs, Department of	I24	Historical Society	3,167,701	0	0	3,167,701	0	0	0	0	0	3,167,701
Cultural Affairs, Department of	I25	Archiving Former Governors' Papers	65,933	0	0	65,933	0	0	0	0	0	65,933
Cultural Affairs, Department of	I26	Great Places GF	150,000	0	0	150,000	0	0	0	0	0	150,000
Cultural Affairs, Department of	I37	Administrative Division - Cultural Affairs	176,882	0	0	176,882	0	0	0	0	0	176,882
Cultural Affairs, Department of	I40	Historic Sites	426,398	0	0	426,398	0	0	0	0	0	426,398
Cultural Affairs, Department of	I41	Battle Flag Stabilization	94,000	0	0	94,000	0	0	0	0	0	94,000
Cultural Affairs, Department of	I42	Records Center Rent - GF	227,243	0	0	227,243	0	0	0	0	0	227,243
Cultural Affairs, Department of Total			6,130,713	0	0	6,130,713	12,128	0	0	-58,218	0	6,084,623
Economic Development Authority	822	Tourism Marketing - Adjusted Gross Receipts	1,124,000	0	0	1,124,000	0	0	0	0	-17,132	1,106,868
Economic Development Authority	E02	World Food Prize	800,000	0	0	800,000	0	0	0	0	0	800,000
Economic Development Authority	E47	Economic Development Approp	15,516,372	0	0	15,516,372	1,550,833	0	0	-1,693,621	0	15,373,584
Economic Development Authority	E63	STEM Scholarships	1,000,000	0	0	1,000,000	0	0	0	-995,000	0	5,000
Economic Development Authority	EA6	Councils of Governments (COGs) Assistance	200,000	0	0	200,000	0	0	0	0	0	200,000
Economic Development Authority	F01	ICVS-Promise	178,133	0	0	178,133	0	0	0	0	0	178,133
Economic Development Authority	F21	Infrastructure Building - Manufacturing Center	0	0	0	0	2,186,595	0	0	0	0	2,186,595
Economic Development Authority	F23	Camp Sunnyside	0	0	0	0	250,000	0	0	0	0	250,000
Economic Development Authority	F25	ESOP	0	0	0	0	500,000	0	0	0	-416,615	83,385
Economic Development Authority Total			18,818,505	0	0	18,818,505	4,487,429	0	0	-2,688,621	-433,747	20,183,565
Iowa Finance Authority	F92	Rent Subsidy Program	658,000	0	0	658,000	0	0	0	0	0	658,000
Iowa Finance Authority Total			658,000	0	0	658,000	0	0	0	0	0	658,000
Iowa Workforce Development	Q01	IWD Workers' Comp Operations (GF)	3,259,044	0	0	3,259,044	187,488	0	0	-193,523	0	3,253,010
Iowa Workforce Development	Q02	IWD General Fund - Operations	3,823,539	0	0	3,823,539	922,608	0	0	-1,557,649	0	3,188,498
Iowa Workforce Development	Q30	Workforce Development Field Offices	9,179,413	0	0	9,179,413	0	0	0	0	0	9,179,413
Iowa Workforce Development	Q37	Offender Reentry Program	358,464	0	0	358,464	23,297	0	0	-128,873	0	252,888
Iowa Workforce Development	Q38	Employee Misclassification	451,458	0	0	451,458	0	0	0	0	-178,259	273,199
Iowa Workforce Development Total			17,071,918	0	0	17,071,918	1,133,393	0	0	-1,880,044	-178,259	16,147,008
Public Employment Relations Board	Q81	PER Board - General Office	1,342,452	0	0	1,342,452	11,701	0	0	-71,269	-71,269	1,211,615
Public Employment Relations Board Total			1,342,452	0	0	1,342,452	11,701	0	0	-71,269	-71,269	1,211,615
Grand Total			\$ 44,021,588	\$ 0	\$ 0	\$ 44,021,588	\$ 5,644,651	\$ 0	\$ 0	\$ -4,698,152	\$ -683,275	\$ 44,284,811

**FY 2015 General Fund Appropriation Activity by Appropriation Subcommittee
Education**

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Blind, Iowa Commission for the	J01	Department for the Blind	\$ 2,298,358	\$ 0	\$ 0	\$ 2,298,358	\$ 5,733	\$ 0	\$ 0	\$ 0	\$ -2	\$ 2,304,090
Blind, Iowa Commission for the	J03	Audio Information Services	52,000	0	0	52,000	0	0	0	0	0	52,000
Blind, Iowa Commission for the Total			2,350,358	0	0	2,350,358	5,733	0	0	0	-2	2,350,090
College Student Aid Commission	804	Tuition Grant Program - Standing	48,413,448	0	0	48,413,448	0	0	0	0	0	48,413,448
College Student Aid Commission	806	Vocational Technical Tuition Grant	2,250,185	0	0	2,250,185	0	0	0	0	0	2,250,185
College Student Aid Commission	815	Tuition Grant - For-Profit	1,975,000	0	0	1,975,000	0	0	0	0	0	1,975,000
College Student Aid Commission	I01	College Aid Commission	250,109	0	0	250,109	0	0	0	0	0	250,109
College Student Aid Commission	I02	National Guard Benefits Program	5,100,233	0	0	5,100,233	1,123,467	0	0	-1,873,544	0	4,350,156
College Student Aid Commission	I07	Reg Nurse & Nurse Educator Loan Forgiveness Prog	80,852	0	0	80,852	0	0	0	0	0	80,852
College Student Aid Commission	I08	Iowa Grants	791,177	0	0	791,177	0	0	0	0	-13,316	777,861
College Student Aid Commission	I09	All Iowa Opportunity Scholarships	2,240,854	0	0	2,240,854	0	0	0	0	0	2,240,854
College Student Aid Commission	I10	Barber & Cosmo Arts & Sciences Tuition Grant Prog	36,938	0	0	36,938	0	0	0	0	-542	36,396
College Student Aid Commission	I13	All Iowa Opportunity Foster Care Grant Program	554,057	0	0	554,057	0	0	0	0	-48,227	505,830
College Student Aid Commission	I14	Des Moines University Programs	400,973	0	0	400,973	0	0	0	0	0	400,973
College Student Aid Commission	I15	Teacher Shortage Loan Forgiveness Program	392,452	0	0	392,452	0	0	0	0	0	392,452
College Student Aid Commission	I22	Rural Iowa Primary Care Loan Repayment Program	1,600,000	0	0	1,600,000	0	0	0	0	0	1,600,000
College Student Aid Commission	I24	Rural Nurse/PA Loan Program	400,000	0	0	400,000	0	0	0	0	0	400,000
College Student Aid Commission	I26	Teach Iowa Scholars	1,300,000	0	0	1,300,000	0	0	0	0	0	1,300,000
College Student Aid Commission Total			65,786,278	0	0	65,786,278	1,123,467	0	0	-1,873,544	-62,085	64,974,116
Education, Department of	811	Child Development	12,606,196	0	0	12,606,196	0	0	0	0	-117,903	12,488,293
Education, Department of	898	Sac and Fox Indian Settlement Education	100,000	0	0	100,000	0	0	0	0	0	100,000
Education, Department of	905	State Foundation School Aid	2,858,449,847	6,579,707	0	2,865,029,554	0	0	0	0	0	2,865,029,554
Education, Department of	916	Transportation Nonpublic Students	8,560,931	0	0	8,560,931	0	0	0	0	0	8,560,931
Education, Department of	I50	Comm College Salaries	500,000	0	0	500,000	0	0	0	0	0	500,000
Education, Department of	I51	Administration	8,304,047	0	0	8,304,047	0	0	0	-600,000	0	7,704,047
Education, Department of	I52	Vocational Education Administration	598,197	0	0	598,197	0	0	0	0	0	598,197
Education, Department of	I56	School Food Service	2,176,797	0	0	2,176,797	0	0	0	0	0	2,176,797
Education, Department of	I57	Textbook Services For Nonpublic	650,214	0	0	650,214	0	0	0	0	0	650,214
Education, Department of	I58	Vocational Education Secondary	2,630,134	0	0	2,630,134	0	0	0	0	0	2,630,134
Education, Department of	I59	Merged Area Schools - Gen Aid	201,274,647	0	0	201,274,647	0	0	0	0	0	201,274,647
Education, Department of	I60	Early Childhood Iowa Family Support and Parent Ed	12,364,434	0	0	12,364,434	0	0	0	0	0	12,364,434
Education, Department of	I69	Teacher Quality/Student Achievement	56,791,351	0	0	56,791,351	254,321	0	0	-1,054,943	0	55,990,729
Education, Department of	I89	Jobs For America's Grads	700,000	0	0	700,000	0	0	0	0	0	700,000
Education, Department of	I93	State Library	2,715,063	0	0	2,715,063	0	0	0	0	-30	2,715,033
Education, Department of	I98	Enrich Iowa Libraries	2,574,228	0	0	2,574,228	0	0	0	0	-1,326	2,572,902
Education, Department of	IA3	Special Education Services Birth to 3	1,721,400	0	0	1,721,400	0	0	0	0	0	1,721,400
Education, Department of	IC2	Early Childhood Iowa Preschool Tuition Assistance	5,428,877	0	0	5,428,877	0	0	0	0	0	5,428,877
Education, Department of	IE2	Midwestern Higher Education Compact	100,000	0	0	100,000	5,000	0	0	-10,000	0	95,000
Education, Department of	IE6	Iowa Reading Research Center	1,000,000	0	0	1,000,000	0	0	0	0	0	1,000,000
Education, Department of	IE7	Early Head Start Projects	600,000	0	0	600,000	0	0	0	0	0	600,000
Education, Department of	IE8	Successful Progression for Early Readers	8,000,000	0	0	8,000,000	0	0	0	0	0	8,000,000
Education, Department of	IE9	Competency-Based Education	425,000	0	0	425,000	10,110	0	0	-234,103	0	201,007
Education, Department of	IF8	Iowa On-Line Initiative	1,500,000	0	0	1,500,000	0	0	0	0	-249,605	1,250,395
Education, Department of	IF9	Regional Telecommunications Councils	992,913	0	0	992,913	0	0	0	0	0	992,913
Education, Department of	II9	Early Childhood Iowa - School Ready	5,386,113	0	0	5,386,113	0	0	0	0	0	5,386,113
Education, Department of	W01	Attendance Center Perf/Website & Data System	500,000	0	0	500,000	0	0	0	0	0	500,000
Education, Department of	W02	Admin Mentoring/Coaching and Support System	1,000,000	0	0	1,000,000	0	0	0	0	0	1,000,000
Education, Department of	W03	English Language Literacy Grant Program	500,000	0	0	500,000	0	0	0	0	-1	499,999
Education, Department of	W04	Online State Job Posting System	250,000	0	0	250,000	0	0	0	0	-27,401	222,599

**FY 2015 General Fund Appropriation Activity by Appropriation Subcommittee
Education**

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Education, Department of	W05	Task Force, Commission, and Council Support	50,000	0	0	50,000	0	0	0	0	0	50,000
Education, Department of	W06	Area Education Agency Support System	1,000,000	0	0	1,000,000	0	0	0	0	-7	999,993
Education, Department of	W07	Area Education Agency Distribution	1,000,000	0	0	1,000,000	0	0	0	0	0	1,000,000
Education, Department of	I67	Vocational Rehabilitation DOE	5,911,200	0	0	5,911,200	0	0	0	0	0	5,911,200
Education, Department of	I68	Independent Living	89,128	0	0	89,128	0	0	0	0	0	89,128
Education, Department of	I80	Entrepreneurs with Disabilities Program	145,535	0	0	145,535	0	0	0	0	0	145,535
Education, Department of	I92	Independent Living Center Grant	90,294	0	0	90,294	0	0	0	0	0	90,294
Education, Department of	I78	Iowa Public Television	7,791,846	0	0	7,791,846	0	0	0	0	0	7,791,846
Education, Department of Total			3,214,478,392	6,579,707	0	3,221,058,099	269,432	0	0	-1,899,047	-396,272	3,219,032,213
Regents, Board of	L01	SUI - General University	230,923,005	0	0	230,923,005	0	0	0	0	0	230,923,005
Regents, Board of	L07	SUI - State of Iowa Cancer Registry	149,051	0	0	149,051	0	0	0	0	0	149,051
Regents, Board of	L08	SUI - Iowa Birth Defects Registry	38,288	0	0	38,288	0	0	0	0	0	38,288
Regents, Board of	L09	SUI - Iowa Nonprofit Resource Center	162,539	0	0	162,539	0	0	0	0	0	162,539
Regents, Board of	L13	SUI - Oakdale Campus	2,186,558	0	0	2,186,558	0	0	0	0	0	2,186,558
Regents, Board of	L14	SUI - Hygienic Laboratory	4,402,615	0	0	4,402,615	0	0	0	0	0	4,402,615
Regents, Board of	L15	SUI - Family Practice Program	1,788,265	0	0	1,788,265	0	0	0	0	0	1,788,265
Regents, Board of	L16	SUI - Specialized Children's Health Services (SCHS)	659,456	0	0	659,456	0	0	0	0	0	659,456
Regents, Board of	L18	SUI - Iowa Flood Center	1,500,000	0	0	1,500,000	0	0	0	0	0	1,500,000
Regents, Board of	L19	SUI - Substance Abuse Consortium	55,529	0	0	55,529	0	0	0	0	0	55,529
Regents, Board of	L25	SUI - Primary Health Care	648,930	0	0	648,930	0	0	0	0	0	648,930
Regents, Board of	L26	SUI - Iowa Online Advanced Placement Academy	481,849	0	0	481,849	0	0	0	0	0	481,849
Regents, Board of	L30	ISU - General University	180,945,807	0	0	180,945,807	0	0	0	0	0	180,945,807
Regents, Board of	L33	ISU - Veterinary Diagnostic Laboratory	4,000,000	0	0	4,000,000	0	0	0	0	0	4,000,000
Regents, Board of	L40	ISU - Agricultural Experiment Station	29,886,877	0	0	29,886,877	0	0	0	0	0	29,886,877
Regents, Board of	L41	ISU - Cooperative Extension	18,266,722	0	0	18,266,722	0	0	0	0	0	18,266,722
Regents, Board of	L44	ISU - Leopold Center	397,417	0	0	397,417	0	0	0	0	0	397,417
Regents, Board of	L47	ISU - Iowa Nutrient Research Center	1,325,000	0	0	1,325,000	0	0	0	0	0	1,325,000
Regents, Board of	L48	ISU - Small Business Development Centers	101,000	0	0	101,000	0	0	0	0	0	101,000
Regents, Board of	L50	UNI - University of Northern Iowa	89,176,732	0	0	89,176,732	0	0	0	0	0	89,176,732
Regents, Board of	L51	UNI - Math and Science Collaborative	5,200,000	0	0	5,200,000	0	0	0	0	0	5,200,000
Regents, Board of	L54	UNI - Real Estate Education Program	125,302	0	0	125,302	0	0	0	0	0	125,302
Regents, Board of	L56	UNI - Recycling and Reuse Center	175,256	0	0	175,256	0	0	0	0	0	175,256
Regents, Board of	L60	ISD - Iowa School for the Deaf	9,391,859	0	0	9,391,859	0	0	0	0	0	9,391,859
Regents, Board of	L61	ISD/IBS - Licensed Classroom Teachers	82,049	0	0	82,049	0	0	0	0	0	82,049
Regents, Board of	L65	IBS - Iowa Braille and Sight Saving School	3,915,741	0	0	3,915,741	0	0	0	0	0	3,915,741
Regents, Board of	L70	BOR - Board Office	1,094,714	0	0	1,094,714	1,384	0	0	-1,183	-1,183	1,093,732
Regents, Board of	L72	BOR - Resource Center - NW Iowa Resource Center	66,601	0	0	66,601	0	29,513	0	0	0	96,114
Regents, Board of	L73	ISD/IBS - Tuition and Transportation	11,763	0	0	11,763	0	0	0	0	-11,565	198
Regents, Board of	L74	BOR - Iowa Public Radio	391,568	0	0	391,568	0	0	0	0	0	391,568
Regents, Board of	L75	BOR - Resource Center - SW Iowa Resource Ctr	182,734	0	0	182,734	0	0	0	0	0	182,734
Regents, Board of	L76	BOR - Resource Ctr - Quad Cities Grad Study Ctr	34,513	0	0	34,513	0	0	-29,513	0	0	5,000
Regents, Board of	L79	SUI - Biocatalysis	723,727	0	0	723,727	0	0	0	0	0	723,727
Regents, Board of	L88	ISU - Livestock Disease Research	172,844	0	0	172,844	0	0	0	0	0	172,844
Regents, Board of	LB1	UNI - FY 13 Supplemental	0	0	0	0	4,000,000	0	0	0	0	4,000,000
Regents, Board of	LB5	ISU - Vet Surgical Off Site - FY 13 Supplemental	0	0	0	0	1,000,000	0	0	-973,187	0	26,813
Regents, Board of Total			588,664,311	0	0	588,664,311	5,001,384	29,513	-29,513	-974,370	-12,748	592,678,576
Grand Total			\$ 3,871,279,339	\$ 6,579,707	\$ 0	\$ 3,877,859,046	\$ 6,400,015	\$ 29,513	\$ -29,513	\$ -4,746,960	\$ -471,106	\$ 3,879,040,995

**FY 2015 General Fund Appropriation Activity by Appropriation Subcommittee
Health and Human Services**

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Aging, Iowa Department of	J42	Aging Programs	\$ 11,419,732	\$ 0	\$ 0	\$ 11,419,732	\$ 0	\$ 0	\$ 0	\$ -103,989	\$ -103,989	\$ 11,211,754
Aging, Iowa Department of	J43	Office of Long-Term Care ResAdvocate	929,315	0	0	929,315	0	0	0	0	0	929,315
Aging, Iowa Department of	J44	Food Security for Older Individuals	250,000	0	0	250,000	0	0	0	0	-14,716	235,284
Aging, Iowa Department of Total			12,599,047	0	0	12,599,047	0	0	0	-103,989	-118,705	12,376,353
Public Health, Department of	830	Iowa Reg for Congenital & Inherited Disorders	232,500	-17,445	0	215,055	0	0	0	0	-23,290	191,765
Public Health, Department of	K01	Addictive Disorders	27,263,690	0	0	27,263,690	0	0	0	0	-389,415	26,874,275
Public Health, Department of	K05	Healthy Children and Families	4,046,602	0	0	4,046,602	0	0	0	0	-188,475	3,858,127
Public Health, Department of	K07	Chronic Conditions	5,155,692	0	0	5,155,692	0	0	0	0	-300,820	4,854,872
Public Health, Department of	K09	Community Capacity	8,737,910	0	0	8,737,910	160,782	0	0	0	-263,246	8,635,446
Public Health, Department of	K11	Healthy Aging	7,297,142	0	0	7,297,142	0	0	0	0	-27,030	7,270,112
Public Health, Department of	K13	Environmental Hazards	803,870	0	0	803,870	0	0	0	0	0	803,870
Public Health, Department of	K15	Infectious Diseases	1,335,155	0	0	1,335,155	0	0	0	0	0	1,335,155
Public Health, Department of	K19	Public Protection	3,287,127	0	0	3,287,127	0	0	0	0	-184	3,286,943
Public Health, Department of	K21	Resource Management	855,072	0	0	855,072	0	0	0	0	0	855,072
Public Health, Department of Total			59,014,760	-17,445	0	58,997,315	160,782	0	0	0	-1,192,460	57,965,637
Human Services, Department of	894	Commission Of Inquiry	1,394	-1,394	0	0	0	0	0	0	0	0
Human Services, Department of	895	Nonresidents Transfers	67	-67	0	0	0	0	0	0	0	0
Human Services, Department of	896	Non Resident Commitment M.III	142,802	-137,036	0	5,766	0	0	0	0	0	5,766
Human Services, Department of	M01	General Administration	16,072,302	0	-1,000,000	15,072,302	559,995	0	0	-924,502	-924,502	13,783,294
Human Services, Department of	M10	Field Operations	65,170,976	0	-4,000,000	61,170,976	3,758,741	0	0	-1,528,213	-1,528,213	61,873,290
Human Services, Department of	M12	Child Support Recoveries	14,911,230	0	0	14,911,230	0	0	0	-146,271	0	14,764,959
Human Services, Department of	M20	Toledo Juvenile Home	507,766	0	0	507,766	0	0	0	0	0	507,766
Human Services, Department of	M22	Eldora Training School	12,358,285	0	0	12,358,285	3,383	0	0	-147,233	-147,233	12,067,201
Human Services, Department of	M28	Civil Commitment Unit for Sexual Offenders	9,923,563	0	0	9,923,563	1,235	0	0	-3,342	-3,342	9,918,114
Human Services, Department of	M30	Cherokee MHI	6,031,934	0	0	6,031,934	23,178	0	0	-26,966	-26,966	6,001,181
Human Services, Department of	M32	Clarinda MHI	6,787,309	0	0	6,787,309	53,598	0	0	-616,994	-6,943	6,216,970
Human Services, Department of	M34	Independence MHI	10,484,386	0	0	10,484,386	4,829	0	0	-548,575	0	9,940,640
Human Services, Department of	M36	Mount Pleasant MHI	1,417,796	0	0	1,417,796	41,574	0	0	0	-353,850	1,105,520
Human Services, Department of	M40	Glenwood Resource Center	21,695,266	0	0	21,695,266	500,000	0	0	-300,770	0	21,894,496
Human Services, Department of	M42	Woodward Resource Center	14,855,693	0	0	14,855,693	500,000	0	0	-349,921	0	15,005,772
Human Services, Department of	829	Child Abuse Prevention	232,570	-17,445	0	215,125	213,398	0	0	-215,055	0	213,468
Human Services, Department of	M21	Juvenile CINA/Female Delinquent Placements	2,000,000	0	0	2,000,000	0	0	0	-1,903,379	0	96,621
Human Services, Department of	N01	Family Investment Program/JOBS	48,693,875	0	0	48,693,875	0	0	-3,400,000	0	-10,000	45,283,875
Human Services, Department of	N10	State Supplementary Assistance	14,121,154	0	0	14,121,154	74,878	0	0	-1,921,630	0	12,274,402
Human Services, Department of	N20	Medical Assistance	1,250,658,393	0	58,828,136	1,309,486,529	0	3,400,000	0	0	0	1,312,886,529
Human Services, Department of	N22	Children's Health Insurance	45,877,998	0	0	45,877,998	0	0	0	-787,306	0	45,090,692
Human Services, Department of	N28	Medical Contracts	17,148,576	0	0	17,148,576	0	0	0	-4,919,276	0	12,229,300
Human Services, Department of	N32	Family Support Subsidy	1,079,739	0	0	1,079,739	393,835	0	0	-547,993	0	925,582
Human Services, Department of	N36	Connors Training	33,632	0	0	33,632	0	0	0	0	-402	33,230
Human Services, Department of	N40	Volunteers	84,686	0	0	84,686	0	0	0	0	-10,895	73,791
Human Services, Department of	N56	Child Care Assistance	47,132,080	0	-10,828,136	36,303,944	0	0	0	0	0	36,303,944
Human Services, Department of	N63	MHDS Equalization	30,555,823	0	0	30,555,823	0	0	0	0	0	30,555,823
Human Services, Department of	N64	MHDS Regional Funding	0	0	1,040,000	1,040,000	0	0	0	-1,040,000	0	0
Human Services, Department of	N70	Adoption Subsidy	42,580,749	0	0	42,580,749	0	0	0	-1,036,860	0	41,543,889
Human Services, Department of	N71	Child and Family Services	94,857,554	0	0	94,857,554	0	0	0	-8,348,379	0	86,509,175
Human Services, Department of	NB1	PMIC Construction Grant FY13 Supp	0	0	0	0	827,678	0	0	0	0	827,678
Human Services, Department of Total			1,775,417,598	-155,942	44,040,000	1,819,301,656	6,956,323	3,400,000	-3,400,000	-25,312,663	-3,012,347	1,797,932,970

**FY 2015 General Fund Appropriation Activity by Appropriation Subcommittee
Health and Human Services**

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Veterans Affairs, Department of	V01	General Administration	1,095,951	0	0	1,095,951	0	0	0	0	-37	1,095,914
Veterans Affairs, Department of	V06	Vets Home Ownership Program	2,500,000	0	0	2,500,000	0	0	0	0	0	2,500,000
Veterans Affairs, Department of	V11	Injured Veterans Grant Program	0	0	0	0	426,397	0	0	-326,397	0	100,000
Veterans Affairs, Department of	V14	Veterans County Grants	990,000	0	0	990,000	249,137	0	0	-241,400	0	997,737
Veterans Affairs, Department of	V03	Iowa Veterans Home	7,594,996	0	0	7,594,996	1,606,057	0	0	-2,525,134	0	6,675,920
Veterans Affairs, Department of Total			12,180,947	0	0	12,180,947	2,281,592	0	0	-3,092,931	-37	11,369,571
Grand Total			\$ 1,859,212,352	\$ -173,387	\$ 44,040,000	\$ 1,903,078,965	\$ 9,398,696	\$ 3,400,000	\$ -3,400,000	\$ -28,509,582	\$ -4,323,549	\$ 1,879,644,530

**FY 2015 General Fund Appropriation Activity by Appropriation Subcommittee
Justice System**

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Attorney General	B01	General Office A.G.	\$ 7,989,905	\$ 0	\$ 0	\$ 7,989,905	\$ 0	\$ 0	\$ 0	\$ 0	\$ -5,000	\$ 7,984,905
Attorney General	B10	Victim Assistance Grants	6,734,400	0	0	6,734,400	0	0	0	0	0	6,734,400
Attorney General	B11	Legal Services Poverty Grants	2,400,000	0	0	2,400,000	0	0	0	0	0	2,400,000
Attorney General Total			17,124,305	0	0	17,124,305	0	0	0	0	-5,000	17,119,305
Civil Rights Commission	J21	Civil Rights Commission	1,169,540	0	0	1,169,540	44,873	0	0	0	0	1,214,413
Civil Rights Commission Total			1,169,540	0	0	1,169,540	44,873	0	0	0	0	1,214,413
Corrections, Department of	A01	CBC District I	14,753,977	0	0	14,753,977	50,023	0	0	0	0	14,804,000
Corrections, Department of	A02	CBC District II	11,500,661	0	0	11,500,661	0	0	-55,000	0	0	11,445,661
Corrections, Department of	A03	CBC District III	7,241,257	0	0	7,241,257	114,344	0	0	0	0	7,355,601
Corrections, Department of	A04	CBC District IV	5,608,005	0	0	5,608,005	0	0	0	0	0	5,608,005
Corrections, Department of	A05	CBC District V	20,304,616	0	0	20,304,616	190,173	0	-190,000	-35,914	-35,914	20,232,960
Corrections, Department of	A06	CBC District VI	14,833,623	0	0	14,833,623	121,964	0	-25,000	-30,467	-30,467	14,869,653
Corrections, Department of	A07	CBC District VII	7,856,873	0	0	7,856,873	250,194	0	0	-49,727	-128,222	7,929,117
Corrections, Department of	A08	CBC District VIII	8,133,194	0	0	8,133,194	100,580	0	0	0	0	8,233,774
Corrections, Department of	897	State Cases Court Costs	59,733	-59,733	0	0	0	0	0	0	0	0
Corrections, Department of	A20	Corrections Administration	5,270,010	0	0	5,270,010	159	90,000	0	-644	-644	5,358,881
Corrections, Department of	A21	Iowa Corrections Offender Network	2,000,000	0	0	2,000,000	0	0	0	0	0	2,000,000
Corrections, Department of	A24	County Confinement	1,075,092	0	0	1,075,092	0	619,846	0	0	0	1,694,938
Corrections, Department of	A25	Federal Prisoners/ Contractual	484,411	0	0	484,411	0	0	-88,798	0	0	395,614
Corrections, Department of	A26	Corrections Education	2,608,109	0	0	2,608,109	260,772	0	0	-295,806	0	2,573,075
Corrections, Department of	A30	Mental Health/Substance Abuse - DOC-wide	22,319	0	0	22,319	0	0	0	0	-1,110	21,209
Corrections, Department of	A40	Fort Madison Institution	43,021,602	0	0	43,021,602	450,000	0	0	0	-294	43,471,308
Corrections, Department of	A45	Anamosa Institution	33,668,253	0	0	33,668,253	0	180,000	0	-1,791	-1,791	33,844,671
Corrections, Department of	A50	Oakdale Institution	59,408,092	0	0	59,408,092	5,650	0	0	-2,839	-2,839	59,408,064
Corrections, Department of	A55	Newton Institution	27,572,108	0	0	27,572,108	0	0	-177,000	0	-695	27,394,413
Corrections, Department of	A60	Mount Pleasant Inst.	25,360,135	0	0	25,360,135	31,844	0	-323,000	-2,618	-2,618	25,063,743
Corrections, Department of	A65	Rockwell City Institution	9,836,353	0	0	9,836,353	502	100,000	0	-488	-488	9,935,879
Corrections, Department of	A70	Clarinda Institution	25,933,430	0	0	25,933,430	166,230	0	-181,049	-191,162	-191,162	25,536,288
Corrections, Department of	A75	Mitchellville Institution	22,045,970	0	0	22,045,970	0	500,000	0	0	0	22,545,970
Corrections, Department of	A80	Fort Dodge Institution	30,097,648	0	0	30,097,648	1,000	0	-450,000	-960	-960	29,646,729
Corrections, Department of Total			378,695,471	-59,733	0	378,635,738	1,743,434	1,489,846	-1,489,846	-612,414	-397,202	379,369,556
Law Enforcement Academy	R01	Iowa Law Enforcement Academy	1,003,214	0	0	1,003,214	0	0	0	-1,840	-1,840	999,528
Law Enforcement Academy Total			1,003,214	0	0	1,003,214	0	0	0	-1,840	-1,840	999,528
Parole, Board of	B40	Parole Board	1,204,583	0	0	1,204,583	0	0	0	-600	-600	1,203,384
Parole, Board of Total			1,204,583	0	0	1,204,583	0	0	0	-600	-600	1,203,384
Public Defense, Department of	883	Compensation and Expense	344,644	-221,071	0	123,573	0	0	0	0	0	123,573
Public Defense, Department of	R31	Public Defense, Department of	6,554,478	0	0	6,554,478	4,000	0	0	-2,377	-2,377	6,553,724
Public Defense, Department of Total			6,899,122	-221,071	0	6,678,051	4,000	0	0	-2,377	-2,377	6,677,298
Homeland Security and Emergency Management	R40	Homeland Security & Emergency Mgmt. Division	2,229,623	0	0	2,229,623	23,699	0	0	0	0	2,253,322
Homeland Security and Emergency Management Total			2,229,623	0	0	2,229,623	23,699	0	0	0	0	2,253,322

**FY 2015 General Fund Appropriation Activity by Appropriation Subcommittee
Justice System**

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Public Safety, Department of	849	DPS-POR Unfunded Liabilities Until 85 Percent	5,000,000	0	0	5,000,000	0	0	0	0	0	5,000,000
Public Safety, Department of	R64	Public Safety Administration	4,183,349	0	0	4,183,349	1,579	0	0	-20,035	-20,035	4,144,857
Public Safety, Department of	R67	Public Safety DCI	13,625,414	0	0	13,625,414	49,363	0	0	-61,177	-61,177	13,552,422
Public Safety, Department of	R68	DCI - Crime Lab Equipment/Training	302,345	0	0	302,345	0	0	0	0	0	302,345
Public Safety, Department of	R69	Public Safety Undercover Funds	109,042	0	0	109,042	0	0	0	0	0	109,042
Public Safety, Department of	R70	Narcotics Enforcement	6,919,855	0	0	6,919,855	13,362	0	0	-13,712	-13,712	6,905,792
Public Safety, Department of	R72	DPS Fire Marshal	4,590,556	0	0	4,590,556	9,062	0	0	-2,159	-2,159	4,595,300
Public Safety, Department of	R75	Iowa State Patrol	60,920,291	0	0	60,920,291	22,566	0	0	-57,951	-57,951	60,826,956
Public Safety, Department of	R76	DPS/SPOC Sick Leave Payout	279,517	0	0	279,517	0	0	0	0	0	279,517
Public Safety, Department of	R82	Fire Fighter Training	825,520	0	0	825,520	221	0	0	-26	0	825,715
Public Safety, Department of	R85	Statewide Interoperable Communications System	154,661	0	0	154,661	0	0	0	0	0	154,661
Public Safety, Department of Total			96,910,550	0	0	96,910,550	96,153	0	0	-155,061	-155,034	96,696,608
Judicial Branch	B20	Judicial Branch	171,486,612	0	0	171,486,612	20,933	0	0	-25,099	-25,099	171,457,348
Judicial Branch	B21	Jury & Witness (GF) to Revolving Fund (0043)	3,100,000	0	0	3,100,000	0	0	0	0	0	3,100,000
Judicial Branch	B30	Electronic Document Management System-0001-G	0	0	0	0	1,487,748	0	0	0	0	1,487,748
Judicial Branch Total			174,586,612	0	0	174,586,612	1,508,682	0	0	-25,099	-25,099	176,045,096
Grand Total			\$ 679,823,020	\$ - 280,804	\$ 0	\$ 679,542,216	\$ 3,420,841	\$ 1,489,846	\$ - 1,489,846	\$ - 797,390	\$ - 587,157	\$ 681,578,510

**FY 2015 General Fund Appropriation Activity by Appropriation Subcommittee
Transportation, Infrastructure and Capitals**

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Corrections Capital	9ZA	Mitchellville Construction	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,200,000	\$ 0	\$ 0	\$ -6,621,168	\$ 0	\$ 4,578,832
Corrections Capital Total			0	0	0	0	11,200,000	0	0	-6,621,168	0	4,578,832
State Fair Authority Capital	23G	Plaza Construction	0	0	0	0	1,000,000	0	0	-1,000,000	0	0
State Fair Authority Capital Total			0	0	0	0	1,000,000	0	0	-1,000,000	0	0
Administrative Services - Capitals	R59	Major Maintenance	0	0	0	0	1,019,314	0	0	-868,755	0	150,558
Administrative Services - Capitals Total			0	0	0	0	1,019,314	0	0	-868,755	0	150,558
Public Safety Capital	00R	DPS Radio Replacement	0	0	2,500,000	2,500,000	0	0	0	-2,500,000	0	0
Public Safety Capital Total			0	0	2,500,000	2,500,000	0	0	0	-2,500,000	0	0
Regents Capital	LB2	ISU - Research Park - FY 13 Supplemental	0	0	0	0	12,000,000	0	0	-11,400,999	0	599,001
Regents Capital	LB4	Regents - Fire Safety/Def Maint - Supp	0	0	0	0	1,030,000	0	0	-863,375	0	166,625
Regents Capital Total			0	0	0	0	13,030,000	0	0	-12,264,374	0	765,626
Grand Total			\$ 0	\$ 0	\$ 2,500,000	\$ 2,500,000	\$ 26,249,314	\$ 0	\$ 0	\$ -23,254,298	\$ 0	\$ 5,495,016

FY 2015 General Fund Appropriation Activity Legislative Branch

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Legislative Branch Total			34,036,548	1,279,077	0	35,315,625	0	0	0	0	0	35,315,625
Grand Total			\$ 34,036,548	\$ 1,279,077	\$ 0	\$ 35,315,625	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35,315,625