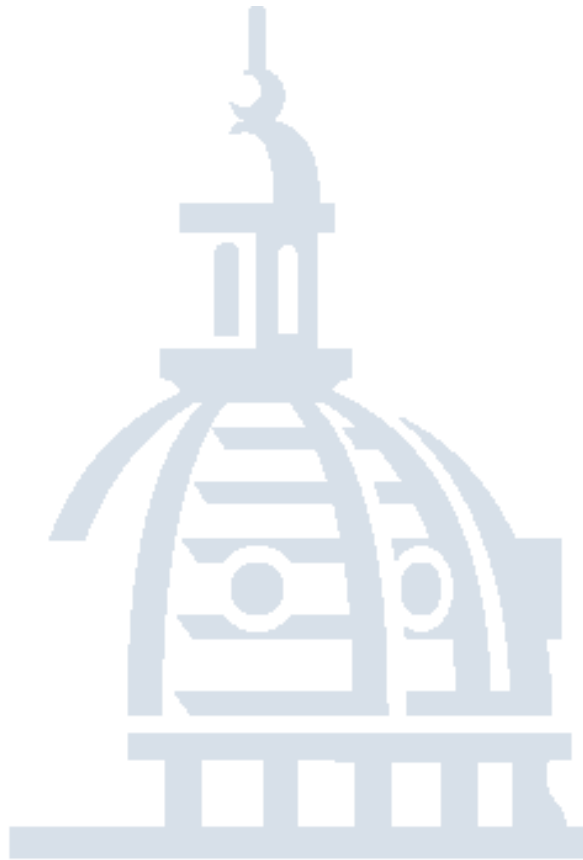

STATE OF IOWA
FY 2016
YEAR-END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS



FISCAL SERVICES DIVISION

JANUARY 2017



Introduction

This report provides a review of Iowa's General Fund budget for FY 2016 and includes an overall summary of the balance sheet from the time the FY 2016 budget was initially enacted to the close of the fiscal year on June 30, 2016. The report includes information on General Fund revenue and appropriation trends over the last 10 years and provides information on various aspects of appropriation activity for FY 2016.

At the end of this document is a summary of financial information on Iowa's reserve funds and the Taxpayers Trust Fund. These funds are an integral part of the General Fund budgeting and decision-making process.

Additional information on individual General Fund appropriations for FY 2016 is in the **Appendix**.

Summary of FY 2016 General Fund Budget

The FY 2016 General Fund budget ended the fiscal year with a surplus of \$44.1 million. This was \$307.6 million less than the surplus that was estimated at the time the FY 2016 budget was enacted during the 2015 Legislative Session and \$31.2 million less than the revised surplus that was estimated at the close of the 2016 Legislative Session. Several factors contributed to the change in the surplus:

- Net General Fund receipts for FY 2016 ended the year at \$254.4 million (3.5%) less than was originally estimated at the close of the 2015 Legislative Session. The original FY 2016 budget was based on the March 2015 revenue estimate of the Revenue Estimating Conference (REC) that totaled \$7.176 billion. During the 2015 Legislative Session, \$11.2 million in net revenue increases were also enacted, resulting in estimated net receipts of \$7.187 billion. In subsequent meetings, the REC lowered the estimate largely due to reduced projections 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 2016 that reduced the revenue estimate by \$97.6 million. The Act conformed Iowa's revenue laws to most federal changes enacted from January 1, 2015, through January 1, 2016.
- The surplus carryforward (the moneys that carried forward from FY 2015 to FY 2016) was \$367.3 million. This was \$37.3 million (11.3%) more than estimated when the FY 2016 budget was first enacted. The increase of the surplus carryforward was the result of a larger than anticipated General Fund surplus at the end of FY 2015.
- Net appropriations (after reversions) were \$79.3 million (1.1%) more than the FY 2016 budget enacted during the 2015 Legislative Session due to the enactment of supplemental appropriations and year-end adjustments to standing appropriations. A net total of \$72.4 million in supplemental appropriations and deappropriations were enacted for FY 2016. This included supplemental appropriations of \$82.0 million for Medicaid and \$5.4 million for other programs. There was also \$15.0 million in deappropriations enacted that offset a portion of the Medicaid increase. Standing appropriations ended the fiscal year \$10.8 million more than originally budgeted. The majority of the increase was the result of State Appeal Board and Homestead Property Tax claims exceeding the estimated budgets by \$4.1 million and \$4.0 million, respectively.

Table 1 shows the changes that occurred with the FY 2016 budget due to changes in revenue estimates and appropriation adjustments. The table shows the FY 2016 budget at three points in time:

- 1) Enacted 2015 Session: Shows the estimated FY 2016 budget that was first enacted during the 2015 Legislative Session.
- 2) Revised 2016 Session: Shows the estimated FY 2016 budget after being revised during the 2016 Legislative Session.
- 3) Actual: Shows the final FY 2016 budget at the close of the fiscal year.

Table 1				
General Fund Budget				
(Dollars in Millions)				
	FY 2015 Actual	FY 2016		
		Enacted 2015 Session	Revised 2016 Session	Actual
Resources				
REC Estimate/Actual Receipts	\$ 6,819.7	\$ 7,175.5	\$ 7,045.6	\$ 6,921.1
Revenue Adjustments	0.0	11.2	- 97.6	0.0
Net General Fund Receipts	6,819.7	7,186.7	6,948.0	6,921.1
Surplus Carryforward	647.2	330.0	367.3	367.3
Total Resources	\$ 7,466.9	\$ 7,516.7	\$ 7,315.3	\$ 7,288.4
Appropriations				
Enacted Appropriations	\$ 6,979.4	\$ 7,171.7	\$ 7,171.7	\$ 7,171.7
Adjustments to Standing Appropriations	27.9	0.0	2.6	10.8
Net Supplemental/Deappropriations	56.0	0.0	72.4	72.4
Total Appropriations	\$ 7,063.4	\$ 7,171.7	\$ 7,246.7	\$ 7,254.8
Reversions	- 7.2	- 6.7	- 6.7	- 10.5
Net Appropriations	\$ 7,056.2	\$ 7,165.0	\$ 7,240.0	\$ 7,244.3
Ending Balance - Surplus	\$ 410.7	\$ 351.7	\$ 75.3	\$ 44.1

Numbers may not equal totals due to rounding.

Net General Fund Revenues

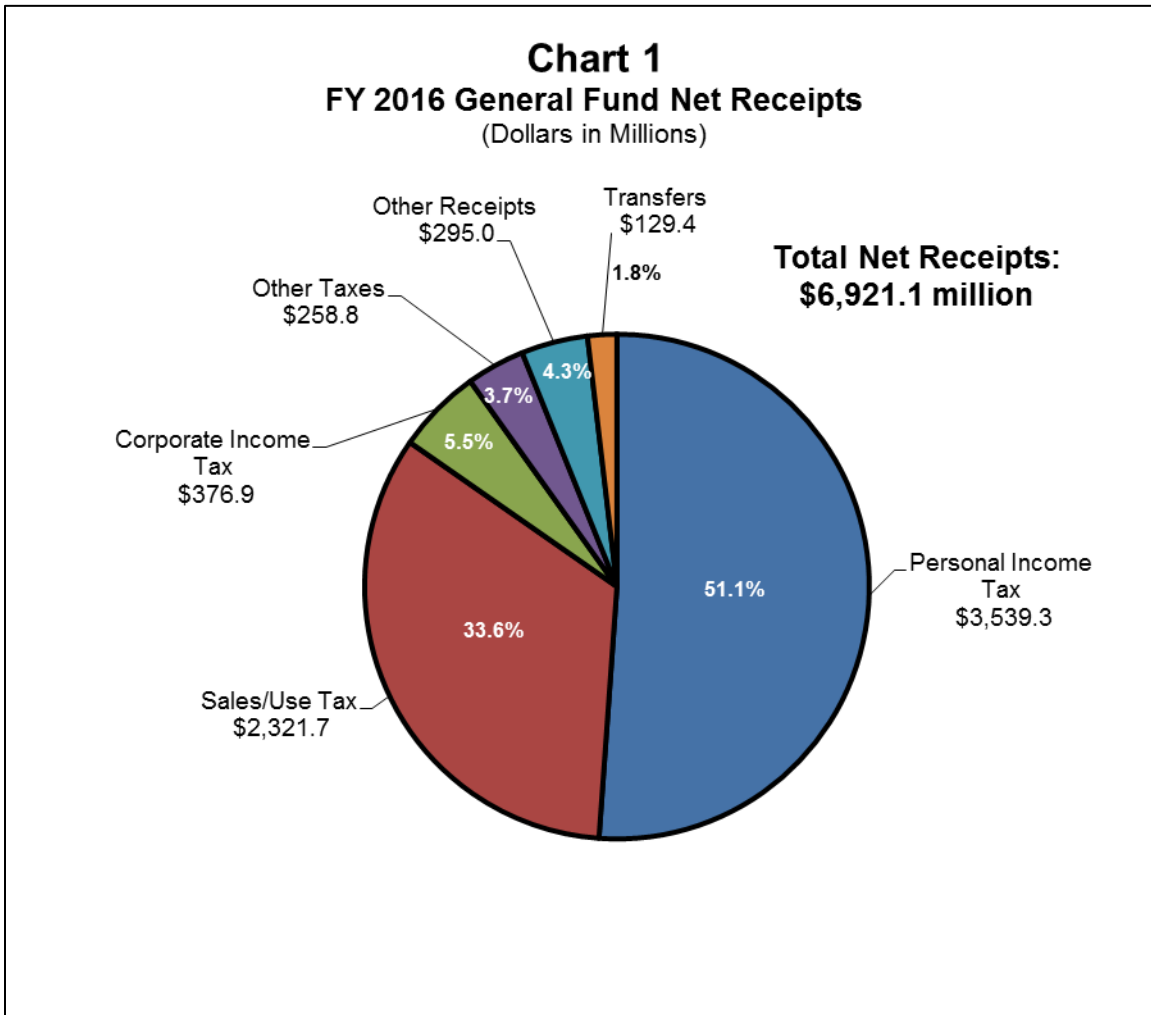
General Fund revenues for FY 2016 totaled \$6.792 billion and the Fund received \$129.4 million in revenue transfers for total net General Fund receipts of \$6.921 billion. This represents an increase of \$101.4 million (1.5%) compared to FY 2015 (**Table 2**).

Revenue growth in personal income tax and sales/use tax, net of refunds, combined for a total increase of \$172.7 million (3.0%) compared to FY 2015. The growth in these taxes was offset by a reduction of \$86.4 million (18.6%) in corporate income tax. Other revenues sources contributed \$15.1 million to the overall revenue growth for FY 2016.

	FY 2015	FY 2016	FY 2016 vs FY 2015	Percent Change
Net Receipts				
Personal Income Tax	\$ 3,457.5	\$ 3,539.3	\$ 81.8	2.4%
Sales/Use Tax	2,230.8	2,321.7	90.9	4.1%
Corporate Income Tax	463.3	376.9	-86.4	-18.6%
Other Taxes*	245.8	258.8	13.0	5.3%
Other Receipts	294.7	295.0	0.3	0.1%
Subtotal - Net Receipts	<u>\$ 6,692.1</u>	<u>\$ 6,791.7</u>	<u>\$ 99.6</u>	<u>1.5%</u>
Transfers	127.6	129.4	1.8	1.4%
Total Net General Fund Receipts plus Transfers	<u>\$ 6,819.7</u>	<u>\$ 6,921.1</u>	<u>\$ 101.4</u>	<u>1.5%</u>

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

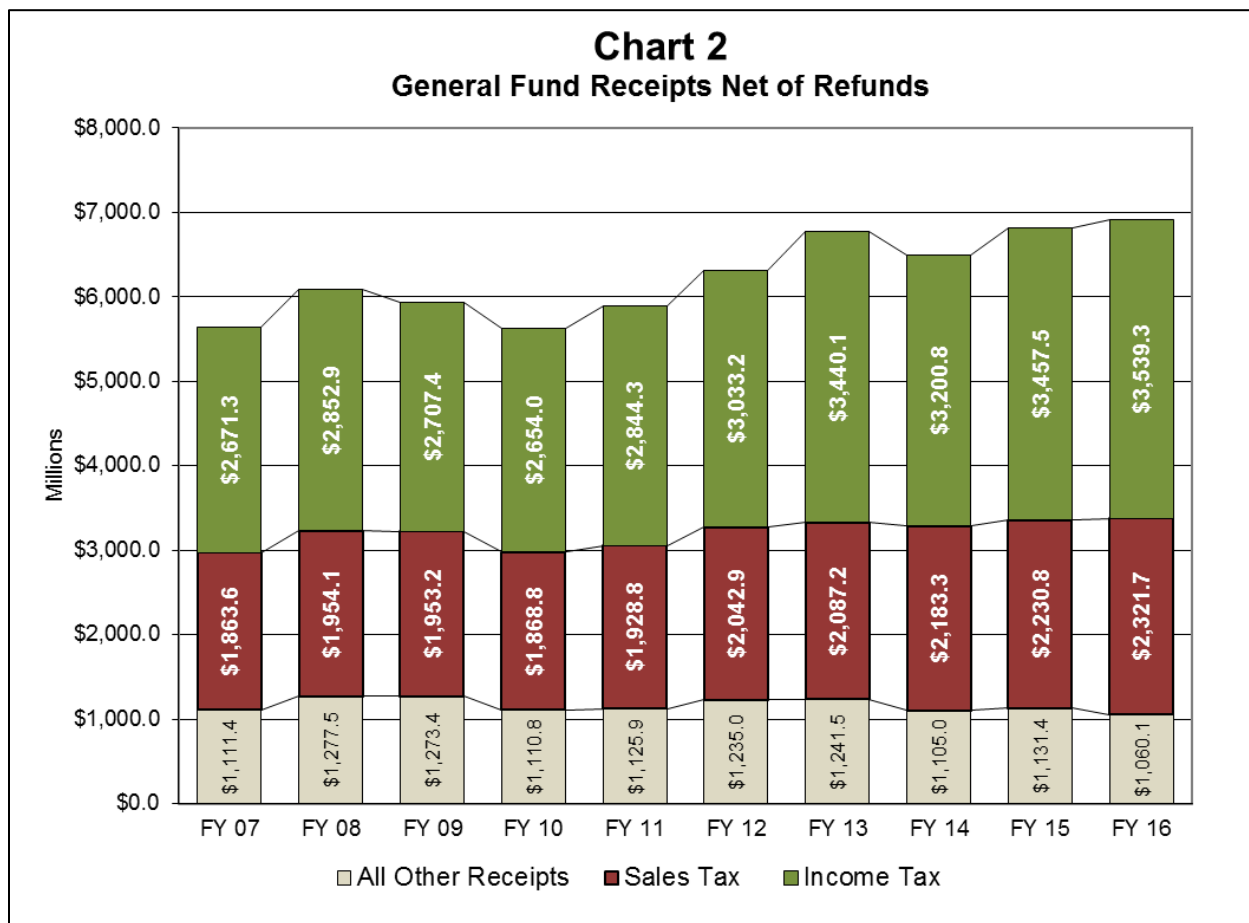
Chart 1 shows the sources of net General Fund revenue for FY 2016. Of the total \$6.921 billion, 84.7% was collected from state income taxes and sales/use taxes (net of refunds). Corporate income taxes made up another 5.5% and the remaining 9.8% was comprised of numerous other sources. While these revenue sources fluctuate on an annual basis, these percentages have remained relatively consistent from year to year.



Revenue Trends

From FY 2007 to FY 2016, net General Fund receipts increased by \$1.275 billion, equating to an average annual increase of 2.3% (**Chart 2**). During this 10-year period, personal income taxes and sales/use taxes increased by a combined \$1.326 billion, which represents a 2.9% average annual increase.

During this period, personal income tax grew by \$868.0 million (3.2% annually) and sales/use tax increased \$458.1 million (2.5% annually). All other General Fund revenues combined experienced a net decrease of \$51.3 million over this 10-year period. The largest reductions during this period resulted from legislation that shifted the cigarette and tobacco taxes to the Health Care Trust Fund, and state wagering taxes to the Skilled Worker and Job Creation Fund in FY 2014.

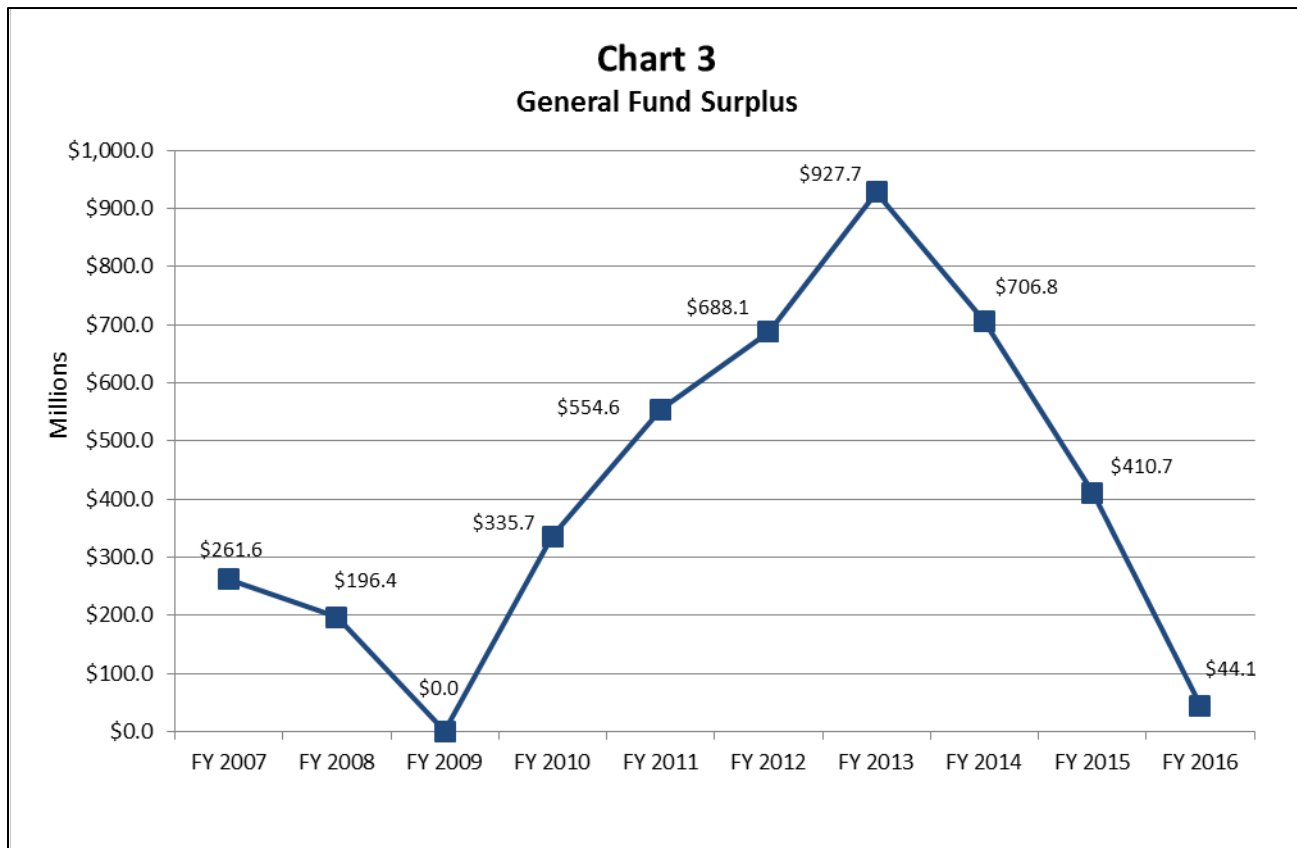


General Fund Surplus

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.

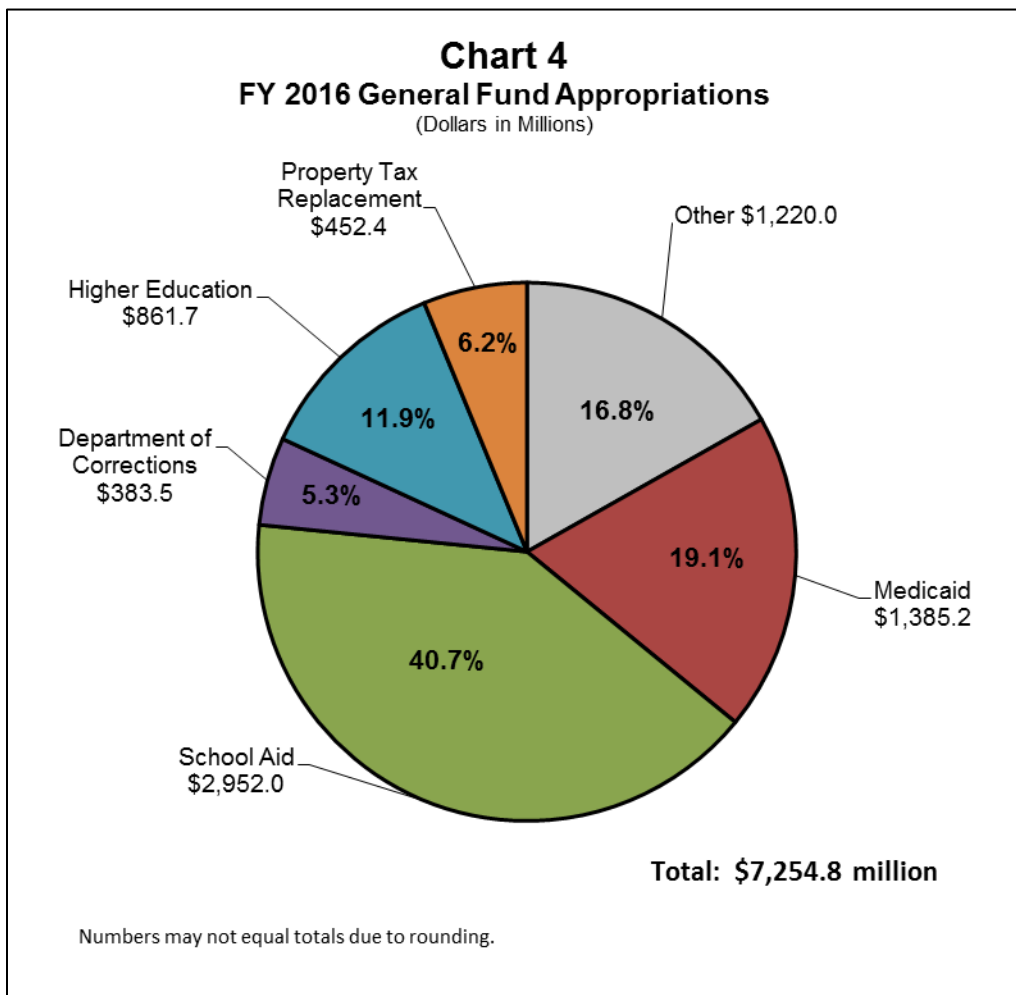
Chart 3 shows how the General Fund surplus has fluctuated since FY 2007. The surplus grew significantly from FY 2009 to FY 2013. At the close of FY 2009, General Fund revenues decreased significantly below the estimates that were used when the budget was enacted. This resulted in the General Fund not 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.

Since FY 2013, the surplus has decreased \$883.6 million, from \$927.7 million in FY 2013 to \$44.1 million in FY 2016. The decrease in the surplus was due to the growth in appropriations exceeding revenue growth during this period. From FY 2013 to FY 2016, net appropriations (after reversions) increased \$831.2 million (13.0%), while the growth in net General Fund revenue was \$152.4 million (2.3%). Revenue growth has also slowed due to legislation enacted during this three-year period that reduced taxes, increased tax credits, and transferred certain tax revenues from the General Fund to other funding sources.



Appropriations

Chart 4 shows the FY 2016 appropriations and expenditures divided into six categories. Of the six categories listed, State Aid to Schools and Medicaid comprised nearly 60.0% of the total appropriations enacted in FY 2016. Appropriations for Higher Education (Regents institutions, community colleges, and College Student Aid Commission) made up 11.9% of the total spending, and appropriations for the Department of Corrections and Property Tax Replacement comprised 5.3% and 6.2%, respectively. The remaining 16.8% of the General Fund appropriations provide funding for all other departments and programs.



General Fund appropriations totaled \$7.255 billion in FY 2016, representing an increase of \$191.4 million (2.7%) compared to FY 2015. The largest increase was for property tax replacement appropriations, which increased \$117.7 million (35.2%). The increase was largely due to the second year phase-in of the commercial property tax changes enacted in 2013 (**Table 3**).

The General Fund appropriation to State School Aid increased \$87.0 million (3.0%) in FY 2016 compared to FY 2015. Funding for State School Aid in FY 2016 was based on a percent of the per pupil growth of rate of 1.25%.

The Medicaid Program received an increase of \$75.7 million (5.8%) in FY 2016 compared to FY 2015. The additional funds were necessary to cover a net increase of \$84.2 million in Medicaid need for FY 2016. The Program also received an increase of \$33.4 million non-General Fund revenue that helped fund the increased costs. The Medicaid Program ended the fiscal year with a \$22.9 million surplus.

Appropriations for Higher Education and the Department of Corrections received modest increases of \$5.5 million (0.6%) and \$4.9 million (1.3%), respectively. General Fund appropriations for all other State agencies and programs experienced a combined net decrease of \$99.4 million (7.5%) compared to FY 2015.

Table 3
Summary of General Fund Appropriations
(Dollars in Millions)

<u>Appropriation Categories</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2016 vs FY 2015</u>	<u>Percent Change</u>
School Aid	\$ 2,865.0	\$ 2,952.0	\$ 87.0	3.0%
Medicaid	1,309.5	1,385.2	75.7	5.8%
Higher Education	856.2	861.7	5.5	0.6%
Property Tax Replacement	334.7	452.4	117.7	35.2%
Department of Corrections	378.6	383.5	4.9	1.3%
Other	1,319.4	1,220.0	-99.4	-7.5%
Total	\$ 7,063.4	\$ 7,254.8	\$ 191.4	2.7%

Appropriations Trends

Over the 10-year period from FY 2007 to FY 2016, General Fund appropriations increased from \$5.393 billion to \$7.255 billion, an increase of \$1.862 billion. This represents an average annual increase of 3.4% over the 10 years (**Chart 4**).

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 2007 to FY 2016, the General Fund Medicaid appropriation increased by \$576.7 million, representing an average annual increase of 6.3% over the 10-year period.

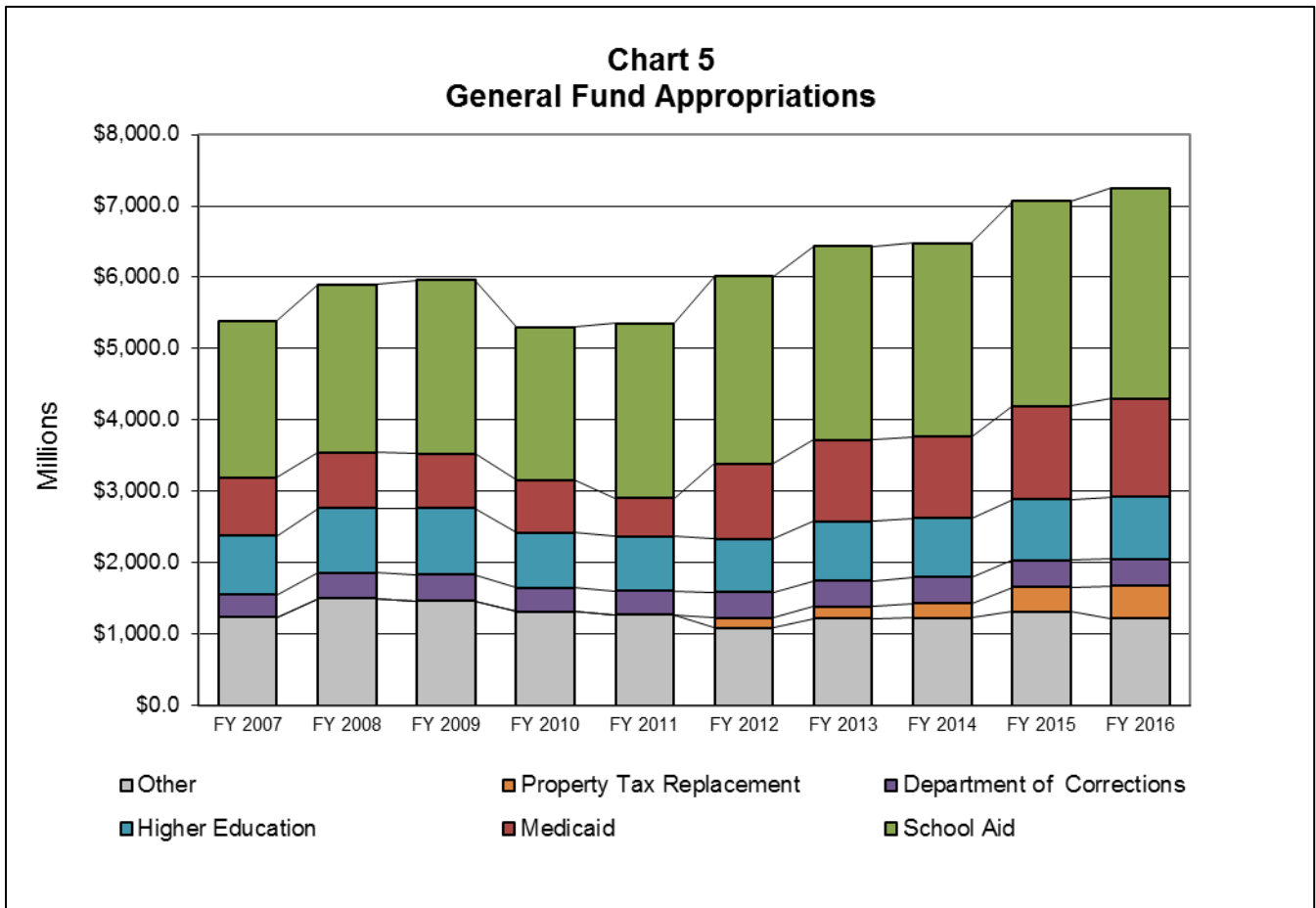
State School Aid comprises the largest portion of the General Fund budget at nearly 41.0%, and therefore it has accounted for the largest dollar increase over the last 10 years. State School Aid increased by a total of \$757.2 million from FY 2007 to FY 2016, representing an average annual increase of 3.3%.

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 23.0% of annual General Fund appropriations.

Of these three budget areas, the appropriations for Property Tax Replacement have experienced the greatest amount of dollar growth over the past two years, largely due to the enactment of [SF 295](#) (Commercial Property Tax Act) in 2013. The legislation phases 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 2015 for the commercial and industrial property tax replacement and the Business Property Tax Credit totaled \$137.7 million. These appropriations grew to \$251.3 million in FY 2016 and are projected to increase to \$277.1 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 2007 to FY 2016 were relatively modest in comparison to increases in other budget areas. During this 10-year period, funding for the Department of Corrections increased by \$64.7 million for an average annual increase of 2.1%, while appropriations for Higher Education increased \$34.1 million for an average annual increase of 0.4%.



Summary of FY 2016 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 to standing appropriations authorized in statute 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. These factors include: 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. The carryforward of funds can be authorized through the Iowa Code, which does not require annual reauthorization, or can be enacted in session law, which typically applies to a single fiscal year.

The General Fund appropriations enacted during the 2015 Legislative Session totaled \$7.172 billion for FY 2016. By the end of FY 2016, the standing appropriations were adjusted upward by \$10.8 million to account for year-end expenditures exceeding the amount budgeted. There was also \$72.4 million in net supplemental appropriations enacted into law during the 2016 Legislative Session. These changes resulted in net appropriations of \$7.255 billion.

In addition to the appropriation adjustments, \$80.6 million of FY 2015 appropriated funds were carried forward for expenditure in FY 2016, while \$52.8 million in appropriated funds were unspent in FY 2016 and were allowed to carry forward to FY 2017. By the end of FY 2015, departments reverted \$10.5 million in appropriated funds back to the General Fund. The net expenditure of appropriated funds totaled \$7.272 billion for FY 2016, as outlined in **Table 4** below.

General Fund Appropriations	FY 2016
Enacted Appropriations 2014 Session	\$ 7,171,719,495
Adjustments to Standings	10,778,260
Supplemental/Deappropriations	<u>72,350,000</u>
Total Net Appropriations	<u>\$ 7,254,847,755</u>
Other Activity	
Balance Forward from the Previous Year	\$ 80,579,891
Appropriation Transfers In	4,948,375
Appropriation Transfers Out	-4,948,375
Balance Carry Forward to the Next Year	-52,849,354
Reversions Total	<u>-10,508,309</u>
Total Other Activity	<u>\$ 17,222,228</u>
Total Net Appropriations Expended	<u><u>\$ 7,272,069,983</u></u>

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 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 2016 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 \$7.1 million, necessitating an adjustment of \$4.1 million. **Table 5** lists the standing appropriations that received adjustments during FY 2016.

Table 5
FY 2016 Adjustments to Standing Appropriations

<u>Department</u>	<u>Appropriation Name</u>	<u>Budgeted Appropriation</u>	<u>Adjustments</u>	<u>Final Net Appropriation</u>
Administrative Services	Federal Cash Management	\$ 356,587	\$ -353,961	\$ 2,626
Administrative Services	Unemployment Compensation	440,371	500,634	941,005
Corrections	State Cases Court Costs	59,733	-59,733	0
Economic Development	Tourism marketing - Adjusted Gross Receipts	1,124,000	54,000	1,178,000
Education	State Foundation School Aid	2,950,300,000	1,704,924	2,952,004,924
Executive Council	Court Costs	59,772	110,885	170,657
Executive Council	Drainage Assessment	20,227	105,565	125,792
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	-15,662	216,908
Legislative Branch	Legislative Branch	34,026,548	1,621,168	35,647,716
Management	Appeal Board Claims	3,000,000	4,134,300	7,134,300
Public Defense	Compensation and Expense	344,644	-188,498	156,146
Public Health	Iowa Registry for Congenital & Inherited Disorders	232,500	-15,663	216,838
Revenue	Homestead Tax Credit	131,400,000	3,967,165	135,367,165
Revenue	Elderly and Disabled Tax Credit	24,000,000	693,208	24,693,208
Revenue	Commercial and Industrial Property Tax Replacement	152,556,468	-1,293,080	151,263,388
Revenue	Military Service Tax Refunds	2,100,000	-137,969	1,962,031
Revenue	Printing Cigarette Stamps	124,652	-6,143	118,509
Total		\$ 3,300,420,952	\$ 10,778,260	\$ 3,311,199,212

Supplemental Appropriations

Net supplemental appropriations for FY 2016 totaled \$72.4 million. Two bills were enacted during the 2016 Legislative Session that provided supplemental appropriations and deappropriations for the FY 2016 budget (**Table 6**). The vast majority of the supplemental appropriations were made to the Medicaid Program, which received a total of \$82.0 million to cover a projected funding shortfall for FY 2016.

- [Senate File 2109](#) (FY 2016 Supplemental Appropriations Act) included supplemental appropriations totaling \$72.4 million, including:
 - \$67.0 million for Medicaid to help cover a projected FY 2016 funding shortfall for the Program.
 - \$450,000 to the Department of Administrative Services to fund a projected shortfall in funding for utility costs on the Capitol Complex.
 - \$1.9 million to the Department of Corrections to cover a funding shortfall related to the closing of the Clarinda and Mount Pleasant Mental Health Institutes (MHIs).
 - \$3.0 million to the Department of Inspections and Appeals to cover shortfall in funding associated with an increase in indigent defense claims in the Office of the State Public Defender.
- [House File 2460](#) (FY 2017 Health and Human Services Appropriations Act) provided a \$15.0 million supplemental appropriation for the Medicaid Program and also deappropriated \$15.0 million from several Human Services programs to offset the increased spending. The Act deappropriated excess funds from the Family Investment Program, the Child Care Assistance Program, and the State Supplementary Assistance Program.

Table 6
FY 2016 Supplemental Appropriations and Deappropriations

<u>Department</u>	<u>Appropriation Name</u>	<u>SF 2109</u>	<u>HF 2460</u>	<u>Total</u>
Administrative Services	Utilities	\$ 450,000	\$ 0	\$ 450,000
Corrections	Corrections Administration	1,900,000	0	1,900,000
Inspections and Appeals	Indigent Defense Appropriation	3,000,000	0	3,000,000
Human Services	Medical Assistance	67,000,000	15,000,000	82,000,000
Human Services	Family Investment Program/JOBS	0	-3,900,000	-3,900,000
Human Services	State Supplementary Assistance	0	-1,100,000	-1,100,000
Human Services	Child Care Assistance	0	-10,000,000	-10,000,000
Total		<u>\$ 72,350,000</u>	<u>\$ 0</u>	<u>\$ 72,350,000</u>

Balances Brought Forward

State agencies carried forward a total of \$80.6 million from FY 2015 appropriations to FY 2016 and \$52.8 million from FY 2016 appropriations to FY 2017. 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 not more than 50.0% of unspent appropriated funds for employee training, technology enhancement, or purchases of goods and services from Iowa Prison Industries. Of the total \$80.6 million carried forward from FY 2015 to FY 2016, agencies used \$4.1 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 appropriations 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 \$80.6 million carryforward balance from FY 2015, \$20.8 million was due to one-time appropriations enacted 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. A majority of these projects were completed during FY 2016.

The carryforward balances are summarized by department in **Tables 7** and **8** on the following page.

¹ 2013 Iowa Acts, ch. [143](#)

Table 7
Balances Carried Forward from
FY 2015 to FY 2016

	Balance Carryforward
Human Services, Department of	\$ 25,312,663
Regents Capital	12,264,374
Revenue, Department of	9,650,136
Corrections Capital	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 Capital	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 Capital	1,000,000
Regents, Board of	974,370
All Other Agencies	3,107,792
Total	\$ 80,579,891

Table 8
Balances Carried Forward from
FY 2016 to FY 2017

	Balance Carryforward
Human Services, Department of	\$ 30,977,561
Veterans Affairs, Department of	4,452,248
Iowa Workforce Development	3,593,791
College Student Aid Commission	2,579,317
Economic Development Authority	2,379,568
Education, Department of	2,031,218
Treasurer of State	1,648,644
Corrections Capital	978,165
Executive Council	913,397
Agriculture and Land Stewardship	674,419
Natural Resources, Department of	621,060
Regents Capital	373,001
Corrections, Department of	337,394
Administrative Services, Department of	330,786
Public Safety, Department of	291,553
All Other Agencies	667,232
Total	\$ 52,849,354

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 2016, the transfer authority under Iowa Code section [8.39](#) was used to transfer \$2.3 million 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 (DHS) to transfer appropriations between the same types of institutions. This authority does not contain any notification requirements.

Table 9 summarizes the appropriation transfers made during FY 2016 and identifies those transfers made under Iowa Code section [8.39](#), as well as all other transfers.

Table 9
FY 2016 Appropriation Transfers

		Appropriation Transfer In	Appropriation Transfer Out	Net Change
<u>Section 8.39 Transfers</u>				
Human Services	Civil Commitment Unit for Sexual Offenders	\$ 355,292	\$ 0	\$ 355,292
	Independence MHI	1,368,496		1,368,496
	Glenwood Resource Center	0	-333,495	-333,495
	Woodward Resource Center	0	-990,293	-990,293
	State Supplementary Assistance	0	-400,000	-400,000
Total Human Services		1,723,788	-1,723,788	0
College Student Aid Commission	Tuition Grant Program-Standing	520,000	0	520,000
	Vocational Technical Tuition Grant	25,000	0	25,000
	Tuition Grant - For-Profit	0	-175,000	-175,000
	Rural Nurse/PA Loan Program	0	-370,000	-370,000
Total College Student Aid Commission		545,000	-545,000	0
Governor's Office	Governor/Lt. Governor's Office	0	-30,836	-30,836
	Terrace Hill Quarters	30,836	0	30,836
Total Governor's Office		30,836	-30,836	0
Subtotal Section 8.39 Transfers		\$ 2,299,624	\$ -2,299,624	\$ 0
<u>Other Transfers</u>				
Corrections	Corrections Administration	\$ 0	\$ -1,760,000	\$ -1,760,000
	County Confinement	633,751	0	633,751
	Federal Prisoners/ Contractual	0	-261,122	-261,122
	Oakdale Institution	235,000	0	235,000
	Mt. Pleasant Inst.	1,000,000	0	1,000,000
	Rockwell City Institution	275,000	0	275,000
	Clarinda Institution	200,000	0	200,000
	Ft. Dodge Institution	0	-322,629	-322,629
Total Corrections		2,343,751	-2,343,751	0
Inspections & Appeals	Indigent Defense	305,000	0	305,000
	Public Defender	0	-305,000	-305,000
Total Inspections & Appeals		305,000	-305,000	0
Subtotal Other Transfers		\$ 2,648,751	\$ -2,648,751	\$ 0
Total All Transfers		\$ 4,948,375	\$ -4,948,375	\$ 0

Reversions

Unless an agency is allowed to carry forward unspent funds from an appropriation, the unspent funds will revert to the Fund from which appropriated. State agencies had a total of \$10.5 million revert from FY 2016 General Fund appropriations, with the majority of these (57.7%) from appropriations to the Department of Human Services. **Table 10** summarizes the reversions by State agency. A detailed listing of all reversions by subcommittee is provided in the Appendix.

	Reversion Amount	Percent of Total
Human Services, Department of	\$ -6,065,298	57.7%
Public Health, Department of	-2,817,827	26.8%
Inspections & Appeals, Department of	-338,154	3.2%
Education, Department of	-313,498	3.0%
Public Safety, Department of	-201,484	1.9%
Revenue, Department of	-160,994	1.5%
Human Rights, Department of	-131,481	1.3%
Public Employment Relations Board	-108,730	1.0%
Governor/Lt. Governor's Office	-79,818	0.8%
Corrections, Department of	-76,201	0.7%
Economic Development Authority	-50,468	0.5%
Treasurer of State	-45,272	0.4%
Judicial Branch	-27,165	0.3%
Commerce, Department of	-25,590	0.2%
Parole, Board of	-14,961	0.1%
Aging, Iowa Department of	-13,148	0.1%
Regents, Board of	-12,078	0.1%
All Other Departments	-26,141	0.2%
Total	\$ -10,508,309	100.0%

Reserve Funds

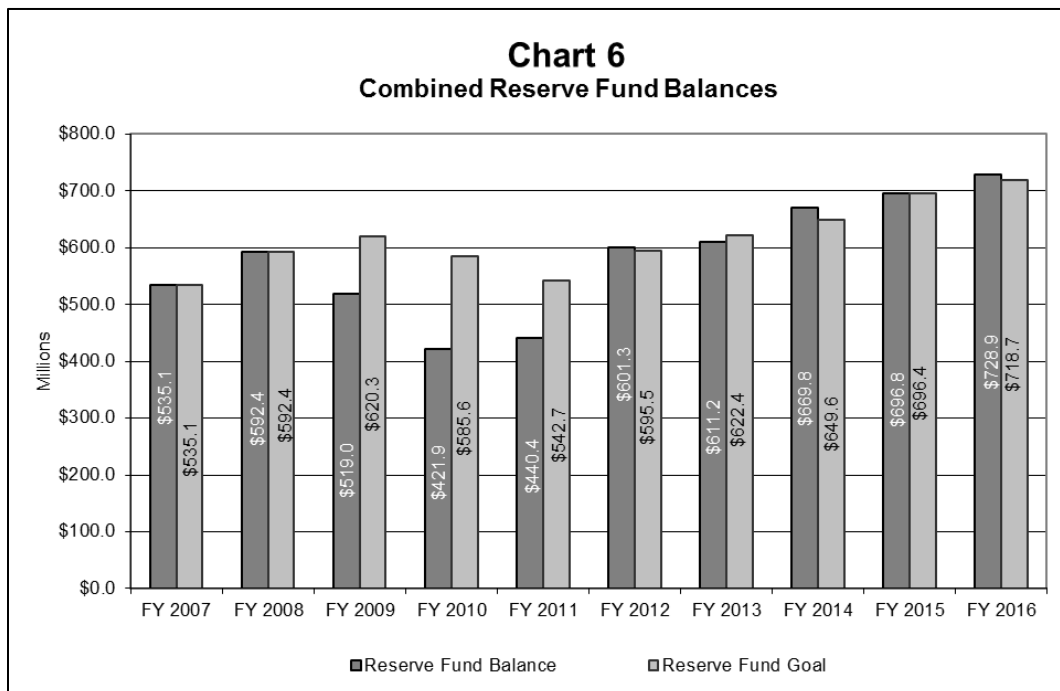
The Cash Reserve Fund and the Economic Emergency Fund had combined ending balances totaling \$728.9 million in FY 2016 (**Table 11**). This is an increase of \$32.1 million (4.6%) compared to the combined balances in FY 2015. Due to timing issues related to reconciling the year-end State finances, the FY 2016 ending reserve fund balances were \$10.2 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. The funds in excess of the maximum statutory balance carry forward to FY 2017.

Table 11
State of Iowa Reserve Funds
(Dollars in Millions)

<u>Reserve Fund Balances</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 522.3	\$ 539.0	\$ 16.7	3.2%
Economic Emergency Fund	174.5	189.9	15.4	8.8%
Total	\$ 696.8	\$ 728.9	\$ 32.1	4.6%

<u>Reserve Fund Statutory Maximums</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 522.3	\$ 539.0	\$ 16.7	3.2%
Economic Emergency Fund	174.1	179.7	5.6	3.2%
Total	\$ 696.4	\$ 718.7	\$ 22.3	3.2%

The balances in the reserve funds have fluctuated over the last 10 years. During the budget years that were negatively affected by economic recessions, the reserve funds have been used to offset General Fund 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. If the balance in the Taxpayers Trust Fund equals or exceeds \$30.0 million, the entire balance is transferred to the Taxpayers Trust Fund Tax Credit Fund to be used to fund a nonrefundable income tax credit for qualified individuals. The Taxpayers Trust Fund Tax Credit Fund is used to reimburse the General Fund for payment of the income tax credits authorized under Iowa Code section [422.11E](#).

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 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. Over the four years that the Taxpayers Trust Fund has been in existence, the statutory criteria that allows a tax credit to be issued has only been met twice. Tax credits of \$54 and \$15 per qualified taxpayer were issued for tax years 2013 and 2014, respectively.

The ending balance in the Taxpayers Trust Fund Tax Credit Fund in FY 2016 totaled \$8.1 million (**Table 12**).

Table 12		
Taxpayers Trust Fund		
(Dollars in Millions)		
	Actual FY 2015	Actual FY 2016
Funds Available		
Balance Brought Forward	\$ 35.7	\$ 8.1
Economic Emergency Transfer	0.0	0.0
Interest	0.1	0.0
Subtotal	<u>35.8</u>	<u>8.1</u>
Reversion from Taxpayer Trust Fund Tax Credit Fund	8.1	0.0
Total Funds Available	<u>\$ 43.9</u>	<u>\$ 8.1</u>
Expenditures		
Transfer to Taxpayer Trust Fund Tax Credit Fund	\$ 35.8	\$ 0.0
Total Expenditures	<u>\$ 35.8</u>	<u>\$ 0.0</u>
Balance Carried Forward	<u>\$ 8.1</u>	<u>\$ 8.1</u>
Taxpayers Trust Fund Tax Credit Fund		
(Dollars in Millions)		
	Actual FY 2015	Actual FY 2016
Funds Available		
Balance Brought Forward	\$ 0.0	\$ 0.0
Transfer from Taxpayer Trust Fund	35.8	0.0
Total Funds Available	<u>\$ 35.8</u>	<u>\$ 0.0</u>
Expenditures		
Transfer to General Fund	\$ 27.7	\$ 0.0
Reversion to the Taxpayer Trust Fund	8.1	0.0
Total Expenditures	<u>\$ 35.8</u>	<u>\$ 0.0</u>
Balance Carried Forward	<u>\$ 0.0</u>	<u>\$ 0.0</u>

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STATE OF IOWA
FY 2016
YEAR-END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS

Appendix

FISCAL SERVICES DIVISION

JANUARY 2017



LEGISLATIVE
SERVICES AGENCY

Serving the Iowa Legislature

FY 2016 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	\$ 146,673	\$ 450,000	\$ 8,436,378	\$ 86,475	\$ 0	\$ 0	\$ -330,786	\$ 0	\$ 8,192,068
Auditor of State Total	944,506	0	0	944,506	0	0	0	0	-512	943,994
Iowa Ethics & Campaign Disclosure Board Total	550,335	0	0	550,335	1,371	0	0	-2,658	-2,658	546,390
Commerce, Department of Total	1,821,928	0	0	1,821,928	98,591	0	0	0	-25,590	1,894,929
Executive Council Total	119,847	176,603	0	296,450	1,265,797	0	0	-913,397	0	648,850
Governor/Lt. Governor's Office Total	2,292,598	-3,032	0	2,289,566	80,237	30,836	-30,836	-79,817	-79,818	2,210,168
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	196,411	0	0	-59,456	-131,481	2,517,839
Inspections & Appeals, Department of Total	68,675,314	0	3,000,000	71,675,314	280,701	305,000	-305,000	-268,741	-338,154	71,349,120
Management, Department of Total	5,650,220	4,134,300	0	9,784,520	3,314	0	0	0	0	9,787,834
Public Information Board Total	350,000	0	0	350,000	14,723	0	0	-402	-402	363,920
Revenue, Department of Total	467,180,375	3,223,180	0	470,403,555	9,650,136	0	0	-142,540	-160,994	479,750,157
Secretary of State Total	2,896,699	0	0	2,896,699	4,762	0	0	-1,511	-1,511	2,898,438
Treasurer of State Total	1,084,392	0	0	1,084,392	2,513,133	0	0	-1,648,644	-45,272	1,903,609
Agriculture and Land Stewardship Total	22,474,688	0	0	22,474,688	3,936,272	0	0	-674,419	-4,319	25,732,222
Natural Resources, Department of Total	15,312,307	0	0	15,312,307	441,585	0	0	-621,060	0	15,132,832
Cultural Affairs, Department of Total	6,130,713	0	0	6,130,713	58,218	0	0	-6,132	0	6,182,799
Economic Development Authority Total	17,731,005	54,000	0	17,785,005	2,688,621	0	0	-2,379,568	-50,468	18,043,591
Iowa Finance Authority Total	658,000	0	0	658,000	0	0	0	0	0	658,000
Iowa Workforce Development Total	17,828,295	0	0	17,828,295	1,880,044	0	0	-3,593,791	0	16,114,548
Public Employment Relations Board Total	1,342,452	0	0	1,342,452	71,269	0	0	-67,265	-108,730	1,237,726
Blind, Iowa Commission for the Total	2,350,358	0	0	2,350,358	0	0	0	-3,837	-3,837	2,342,684
College Student Aid Commission Total	64,776,888	0	0	64,776,888	1,873,544	545,000	-545,000	-2,579,317	-1,441	64,069,674
Education, Department of Total	3,306,935,545	1,704,924	0	3,308,640,469	1,899,047	0	0	-2,031,218	-313,498	3,308,194,800
Regents, Board of Total	595,166,701	0	0	595,166,701	974,370	0	0	-315	-12,078	596,128,678
Aging, Iowa Department of Total	12,676,515	0	0	12,676,515	103,989	0	0	-13,148	-13,148	12,754,207
Public Health, Department of Total	59,717,320	-15,663	0	59,701,658	0	0	0	0	-2,817,827	56,883,831
Human Services, Department of Total	1,748,795,568	-15,662	67,000,000	1,815,779,906	25,312,663	1,723,788	-1,723,788	-30,977,561	-6,065,298	1,804,049,710
Veterans Affairs, Department of Total	12,285,542	0	0	12,285,542	3,092,931	0	0	-4,452,248	-13	10,926,211
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	0	0	0	-4,742	-4,742	1,160,057
Corrections, Department of Total	381,697,248	-59,733	1,900,000	383,537,515	612,414	2,343,751	-2,343,751	-337,394	-76,201	383,736,334
Law Enforcement Academy Total	1,003,214	0	0	1,003,214	1,840	0	0	-990	-990	1,003,074
Parole, Board of Total	1,204,583	0	0	1,204,583	600	0	0	-14,961	-14,961	1,175,261
Public Defense, Department of Total	6,899,122	-188,498	0	6,710,624	2,377	0	0	-717	-717	6,711,567
Homeland Security and Emergency Management Total	2,229,623	0	0	2,229,623	0	0	0	0	0	2,229,623
Public Safety, Department of Total	98,237,384	0	0	98,237,384	155,061	0	0	-291,553	-201,484	97,899,408
Judicial Branch Total	181,786,612	0	0	181,786,612	25,099	0	0	0	-27,165	181,784,545
Legislative Branch Total	34,026,548	1,621,168	0	35,647,716	0	0	0	0	0	35,647,716
Corrections Capital Total	0	0	0	0	6,621,168	0	0	-978,165	0	5,643,004
State Fair Authority Capital Total	0	0	0	0	1,000,000	0	0	0	0	1,000,000
Administrative Services - Capitals Total	0	0	0	0	868,755	0	0	0	0	868,755
Public Safety Capital Total	0	0	0	0	2,500,000	0	0	0	0	2,500,000
Regents Capital Total	0	0	0	0	12,264,374	0	0	-373,001	0	11,891,372
Grand Total	\$ 7,171,719,495	\$ 10,778,260	\$ 72,350,000	\$ 7,254,847,755	\$ 80,579,891	\$ 4,948,375	\$ -4,948,375	\$ -52,849,354	\$ -10,508,309	\$ 7,272,069,983

**FY 2016 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	824	Federal Cash Management Standing	\$ 356,587	\$ -353,961	\$ 0	\$ 2,626	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,626
Administrative Services, Department of	825	Unemployment Compensation-State Standing	440,371	500,634	0	941,005	0	0	0	0	0	941,005
Administrative Services, Department of	C85	Administrative Services, Dept.	4,067,924	0	0	4,067,924	75,706	0	0	-125,944	0	4,017,685
Administrative Services, Department of	C86	Utilities	2,568,909	0	450,000	3,018,909	3,792	0	0	-198,397	0	2,824,304
Administrative Services, Department of	C87	Terrace Hill Operations	405,914	0	0	405,914	6,977	0	0	-6,444	0	406,447
Administrative Services, Department of Total			7,839,705	146,673	450,000	8,436,378	86,475	0	0	-330,786	0	8,192,068
Auditor of State	P01	Auditor of State - General Office	944,506	0	0	944,506	0	0	0	0	-512	943,994
Auditor of State Total			944,506	0	0	944,506	0	0	0	0	-512	943,994
Iowa Ethics & Campaign Disclosure Board	P21	Iowa Ethics & Campaign Disclosure Board	550,335	0	0	550,335	1,371	0	0	-2,658	-2,658	546,390
Iowa Ethics & Campaign Disclosure Board Total			550,335	0	0	550,335	1,371	0	0	-2,658	-2,658	546,390
Commerce, Department of	P42	Alcoholic Beverages Operations	1,220,391	0	0	1,220,391	5,295	0	0	0	-778	1,224,909
Commerce, Department of	P48	Professional Licensing Bureau	601,537	0	0	601,537	0	0	0	0	0	601,537
Commerce, Department of	P50	Financial Literacy	0	0	0	0	93,296	0	0	0	-24,812	68,484
Commerce, Department of Total			1,821,928	0	0	1,821,928	98,591	0	0	0	-25,590	1,894,929
Executive Council	867	Court Costs	59,772	110,885	0	170,657	0	0	0	0	0	170,657
Executive Council	868	Public Improvements	39,848	-39,848	0	0	0	0	0	0	0	0
Executive Council	871	Drainage Assessment	20,227	105,565	0	125,792	0	0	0	0	0	125,792
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	186,121	0	0	0	0	186,121
Executive Council	DT6	Performance of Duty FY12	0	0	0	0	37,272	0	0	0	0	37,272
Executive Council	DT7	Performance of Duty FY13	0	0	0	0	25,181	0	0	0	0	25,181
Executive Council	DT8	Performance of Duty FY2014	0	0	0	0	388,513	0	0	0	0	388,513
Executive Council	DT9	Performance of Duty FY2015	0	0	0	0	603,709	0	0	-270,214	0	333,495
Executive Council	DV9	Performance of Duty FY2016	0	0	0	0	0	0	0	-618,182	0	-618,182
Executive Council Total			119,847	176,603	0	296,450	1,265,797	0	0	-913,397	0	648,850
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	80,237	0	-30,836	-79,817	-79,817	2,086,222
Governor/Lt. Governor's Office	C73	Terrace Hill Quarters	93,111	0	0	93,111	0	30,836	0	0	-1	123,946
Governor/Lt. Governor's Office Total			2,292,598	-3,032	0	2,289,566	80,237	30,836	-30,836	-79,817	-79,818	2,210,168
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	98,244	0	0	0	0	98,244
Human Rights, Department of	J71	Human Rights Administration	224,184	0	0	224,184	13,897	0	0	-1,936	-10,792	225,353
Human Rights, Department of	J72	Community Advocacy and Services	1,028,077	0	0	1,028,077	71,744	0	0	-54,472	-117,641	927,709
Human Rights, Department of	J79	Criminal & Juvenile Justice	1,260,105	0	0	1,260,105	12,526	0	0	-3,048	-3,048	1,266,534
Human Rights, Department of Total			2,512,366	0	0	2,512,366	196,411	0	0	-59,456	-131,481	2,517,839
Inspections & Appeals, Department of	Q44	Indigent Defense Appropriation	29,751,929	0	3,000,000	32,751,929	0	305,000	0	0	-18,215	33,038,714
Inspections & Appeals, Department of	Q50	Child Advocacy Board	2,680,290	0	0	2,680,290	9,393	0	0	-117	-1,700	2,687,866
Inspections & Appeals, Department of	Q51	Employment Appeal Board	42,215	0	0	42,215	2,025	0	0	-5,262	-5,262	33,717
Inspections & Appeals, Department of	Q60	Public Defender	26,032,243	0	0	26,032,243	21,353	0	-305,000	-47,979	-47,979	25,652,637
Inspections & Appeals, Department of	Q61	Administration Division	545,242	0	0	545,242	16,386	0	0	-22,265	-22,265	517,099
Inspections & Appeals, Department of	Q63	Administrative Hearings Div.	678,942	0	0	678,942	32,632	0	0	-54,905	-57,374	599,296
Inspections & Appeals, Department of	Q64	Investigations Division	2,573,089	0	0	2,573,089	105,108	0	0	-58,516	-105,662	2,514,019
Inspections & Appeals, Department of	Q65	Health Facilities Division	5,092,033	0	0	5,092,033	56,138	0	0	-79,046	-79,046	4,990,079
Inspections & Appeals, Department of	Q75	Food and Consumer Safety	1,279,331	0	0	1,279,331	37,665	0	0	-651	-651	1,315,694
Inspections & Appeals, Department of Total			68,675,314	0	3,000,000	71,675,314	280,701	305,000	-305,000	-268,741	-338,154	71,349,120

**FY 2016 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	4,134,300	0	7,134,300	0	0	0	0	0	7,134,300
Management, Department of	D01	Department of Management Operations	2,550,220	0	0	2,550,220	3,314	0	0	0	0	2,553,534
Management, Department of Total			5,650,220	4,134,300	0	9,784,520	3,314	0	0	0	0	9,787,834
Public Information Board	P22	Iowa Public Information Board	350,000	0	0	350,000	14,723	0	0	-402	-402	363,920
Public Information Board Total			350,000	0	0	350,000	14,723	0	0	-402	-402	363,920
Revenue, Department of	818	Ag Land Tax Credit	39,100,000	0	0	39,100,000	0	0	0	0	-18,454	39,081,546
Revenue, Department of	836	Commercial and Industrial Property Tax Repl	152,556,468	-1,293,080	0	151,263,388	0	0	0	0	0	151,263,388
Revenue, Department of	T26	Commercial & Industrial Property Tax Supp	0	0	0	0	9,500,000	0	0	0	0	9,500,000
Revenue, Department of	837	Business Property Tax Credit	100,000,000	0	0	100,000,000	0	0	0	0	0	100,000,000
Revenue, Department of	872	Printing Cigarette Stamps	124,652	-6,143	0	118,509	0	0	0	0	0	118,509
Revenue, Department of	873	Refund Cigarette Stamps	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	876	Refund Income Corp & Franchise Sale	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	877	Homestead Tax Credit Aid	131,400,000	3,967,165	0	135,367,165	0	0	0	0	0	135,367,165
Revenue, Department of	878	Tobacco Products Tax Refund	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	879	Inheritance Refund	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	880	Elderly & Disabled Property Tax Credit	24,000,000	693,208	0	24,693,208	0	0	0	0	0	24,693,208
Revenue, Department of	881	School Infrastructure Transfer	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	929	Military Service Tax Refunds	2,100,000	-137,969	0	1,962,031	0	0	0	0	0	1,962,031
Revenue, Department of	T01	Revenue, Department of	17,880,839	0	0	17,880,839	150,136	0	0	-142,540	-142,540	17,745,895
Revenue, Department of	T04	Tobacco Reporting Requirements	18,416	0	0	18,416	0	0	0	0	0	18,416
Revenue, Department of Total			467,180,375	3,223,180	0	470,403,555	9,650,136	0	0	-142,540	-160,994	479,750,157
Secretary of State	D73	Secretary of State-Business Services	2,896,699	0	0	2,896,699	4,762	0	0	-1,511	-1,511	2,898,438
Secretary of State Total			2,896,699	0	0	2,896,699	4,762	0	0	-1,511	-1,511	2,898,438
Treasurer of State	D70	Watershed Improvement Fund GF	0	0	0	0	2,493,404	0	0	-1,623,101	0	870,303
Treasurer of State	D86	Treasurer - General Office	1,084,392	0	0	1,084,392	19,729	0	0	-25,543	-45,272	1,033,306
Treasurer of State Total			1,084,392	0	0	1,084,392	2,513,133	0	0	-1,648,644	-45,272	1,903,609
Grand Total			\$ 562,159,419	\$ 7,677,724	\$ 3,450,000	\$ 573,287,143	\$ 14,195,652	\$ 335,836	\$ -335,836	\$ -3,447,953	\$ -786,391	\$ 583,248,451

**FY 2016 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	Approp	Approp	Balance Carry	Reversions	Total Approp
							Forward	Transfer In	Transfer Out	Forward		Expended
Agriculture and Land Stewardship	G41	GF-Administrative Division	\$ 17,655,492	\$ 0	\$ 0	17,655,492	\$ 5,554	\$ 0	\$ 0	\$ -4,319	\$ -4,319	17,652,409
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	3,739,756	0	0	-462,730	0	3,277,026
Agriculture and Land Stewardship	G69	Local Food and Farm	75,000	0	0	75,000	53,591	0	0	-70,000	0	58,591
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	0	0	0	0	0	4,400,000
Agriculture and Land Stewardship Total			22,474,688	0	0	22,474,688	3,936,272	0	0	-674,419	-4,319	25,732,222
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	1,950,000	0	0	1,950,000	184,567	0	0	-379,940	0	1,754,627
Natural Resources, Department of	G83	Forestry Health Management GF	500,000	0	0	500,000	257,018	0	0	-241,120	0	515,898
Natural Resources, Department of Total			15,312,307	0	0	15,312,307	441,585	0	0	-621,060	0	15,132,832
Grand Total			\$ 37,786,995	\$ 0	\$ 0	\$ 37,786,995	\$ 4,377,856	\$ 0	\$ 0	\$ -1,295,479	\$ -4,319	\$ 40,865,054

**FY 2016 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	Approp Transfer	Approp Transfer	Balance Carry	Reversions	Total Approp
							Forward	In	Out	Forward		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	58,218	0	0	-6,132	0	224,176
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 Governor's 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	58,218	0	0	-6,132	0	6,182,799
Economic Development Authority	822	Tourism Marketing - Adjusted Gross Receipts	1,124,000	54,000	0	1,178,000	0	0	0	0	-50,468	1,127,532
Economic Development Authority	E02	World Food Prize	712,500	0	0	712,500	0	0	0	0	0	712,500
Economic Development Authority	E47	Economic Development Approp	15,516,372	0	0	15,516,372	1,693,621	0	0	-1,767,384	0	15,442,610
Economic Development Authority	E63	STEM Scholarships	0	0	0	0	995,000	0	0	-612,184	0	382,816
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 Total			17,731,005	54,000	0	17,785,005	2,688,621	0	0	-2,379,568	-50,468	18,043,591
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	193,523	0	0	-181,904	0	3,270,663
Iowa Workforce Development	Q02	IWD General Fund - Operations	4,579,916	0	0	4,579,916	1,557,649	0	0	-2,306,217	0	3,831,348
Iowa Workforce Development	Q30	Workforce Development Field Offices	9,179,413	0	0	9,179,413	0	0	0	-920,037	0	8,259,376
Iowa Workforce Development	Q37	Offender Reentry Program	358,464	0	0	358,464	128,873	0	0	-185,633	0	301,704
Iowa Workforce Development	Q38	Employee Misclassification	451,458	0	0	451,458	0	0	0	0	0	451,458
Iowa Workforce Development Total			17,828,295	0	0	17,828,295	1,880,044	0	0	-3,593,791	0	16,114,548
Public Employment Relations Board	Q81	PER Board - General Office	1,342,452	0	0	1,342,452	71,269	0	0	-67,265	-108,730	1,237,726
Public Employment Relations Board Total			1,342,452	0	0	1,342,452	71,269	0	0	-67,265	-108,730	1,237,726
Grand Total			\$ 43,690,465	\$ 54,000	\$ 0	\$ 43,744,465	\$ 4,698,152	\$ 0	\$ 0	\$ -6,046,756	\$ -159,198	\$ 42,236,664

**FY 2016 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	\$ 0	\$ 0	\$ 0	\$ -3,837	\$ -3,837	2,290,684
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	0	0	0	-3,837	-3,837	2,342,684
College Student Aid Commission	804	Tuition Grant Program-Standing	48,413,448	0	0	48,413,448	0	520,000	0	0	0	48,933,448
College Student Aid Commission	806	Vocational Technical Tuition Grant	2,250,185	0	0	2,250,185	0	25,000	0	0	0	2,275,185
College Student Aid Commission	815	Tuition Grant - For-Profit	1,975,000	0	0	1,975,000	0	0	-175,000	0	0	1,800,000
College Student Aid Commission	I01	College Aid Commission	431,896	0	0	431,896	0	0	0	0	0	431,896
College Student Aid Commission	I02	National Guard Benefits Program	5,100,233	0	0	5,100,233	1,873,544	0	0	-2,579,317	0	4,394,460
College Student Aid Commission	I07	Reg Nurse and Nurse Educator Loan For. Prog	80,852	0	0	80,852	0	0	0	0	0	80,852
College Student Aid Commission	I09	All Iowa Opportunity Scholarships	2,740,854	0	0	2,740,854	0	0	0	0	0	2,740,854
College Student Aid Commission	I10	Barber and Cos Arts & Sciences Tuition Grant Prog	36,938	0	0	36,938	0	0	0	0	-1,441	35,497
College Student Aid Commission	I13	All Iowa Opportunity Foster Care Grant Program	554,057	0	0	554,057	0	0	0	0	0	554,057
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	-370,000	0	0	30,000
College Student Aid Commission	I26	Teach Iowa Scholars	400,000	0	0	400,000	0	0	0	0	0	400,000
College Student Aid Commission Total			64,776,888	0	0	64,776,888	1,873,544	545,000	-545,000	-2,579,317	-1,441	64,069,674
Education, Department of	811	Child Development	12,606,196	0	0	12,606,196	0	0	0	0	-213,989	12,392,207
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	2,950,300,000	1,704,924	0	2,952,004,924	0	0	0	0	0	2,952,004,924
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	6,304,047	0	0	6,304,047	600,000	0	0	0	0	6,904,047
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	-846	2,175,951
Education, Department of	I57	Textbook Services For Nonpublic	650,214	0	0	650,214	0	0	0	0	-999	649,215
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	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	I69	Teacher Quality/Student Achievement	57,391,351	0	0	57,391,351	1,054,943	0	0	-1,788,271	0	56,658,023
Education, Department of	I78	Iowa Public Television	8,073,846	0	0	8,073,846	0	0	0	0	0	8,073,846
Education, Department of	I80	Entrepreneurs with Disabilities Program	145,535	0	0	145,535	0	0	0	0	0	145,535
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	I92	Independent Living Center Grant	90,294	0	0	90,294	0	0	0	0	0	90,294
Education, Department of	I93	State Library	2,715,063	0	0	2,715,063	0	0	0	0	0	2,715,063
Education, Department of	I98	Enrich Iowa Libraries	2,574,228	0	0	2,574,228	0	0	0	0	-117	2,574,111
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	10,000	0	0	0	0	110,000
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	234,103	0	0	-189,763	0	469,341
Education, Department of	IF8	Iowa On-Line Initiative	1,500,000	0	0	1,500,000	0	0	0	-53,184	0	1,446,816
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 Cntr Perf/Website & Data System Support	250,000	0	0	250,000	0	0	0	0	0	250,000
Education, Department of	W02	Administrator Mentoring/Coaching and Support System	1,000,000	0	0	1,000,000	0	0	0	0	-600	999,400
Education, Department of	W03	English Language Literacy Grant Program	500,000	0	0	500,000	0	0	0	0	-66,869	433,131
Education, Department of	W04	Online State Job Posting System	250,000	0	0	250,000	0	0	0	0	-30,072	219,928
Education, Department of	W05	Task Force, Commission, and Council Support	25,000	0	0	25,000	0	0	0	0	0	25,000
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	W17	Early Warning System for Literacy	2,000,000	0	0	2,000,000	0	0	0	0	0	2,000,000

**FY 2016 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 Total			3,306,935,545	1,704,924	0	3,308,640,469	1,899,047	0	0	-2,031,218	-313,498	3,308,194,800
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 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	182,181,852	0	0	182,181,852	0	0	0	0	0	182,181,852
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	94,276,732	0	0	94,276,732	0	0	0	0	0	94,276,732
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	9,509,257	0	0	9,509,257	0	0	0	0	0	9,509,257
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	3,964,688	0	0	3,964,688	0	0	0	0	0	3,964,688
Regents, Board of	L70	BOR - Board Office	1,094,714	0	0	1,094,714	1,183	0	0	-315	-315	1,095,267
Regents, Board of	L72	BOR - Resource Center - NW Resource Center	96,114	0	0	96,114	0	0	0	0	0	96,114
Regents, Board of	L73	ISD/IBS - Tuition and Transportation	11,763	0	0	11,763	0	0	0	0	-11,763	0
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 Resource Center	182,734	0	0	182,734	0	0	0	0	0	182,734
Regents, Board of	L76	BOR - Resource Center - Quad Cities Grad Center	5,000	0	0	5,000	0	0	0	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	LB5	ISU - Vet Surgical Off Site - FY 13 Supplemental	0	0	0	0	973,187	0	0	0	0	973,187
Regents, Board of Total			595,166,701	0	0	595,166,701	974,370	0	0	-315	-12,078	596,128,678
Grand Total			\$ 3,969,229,492	\$ 1,704,924	\$ 0	\$ 3,970,934,416	\$ 4,746,960	\$ 545,000	\$ -545,000	\$ -4,614,687	\$ -330,854	\$ 3,970,735,836

**FY 2016 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	\$ 11,399,732	\$ 0	\$ 0	\$ 11,399,732	\$ 103,989	\$ 0	\$ 0	\$ -13,148	\$ -13,148	\$ 11,477,424
Aging, Iowa Department of	J43	Office of Long-Term Care Ombudsman	1,276,783	0	0	1,276,783	0	0	0	0	0	1,276,783
Aging, Iowa Department of Total			12,676,515	0	0	12,676,515	103,989	0	0	-13,148	-13,148	12,754,207
Public Health, Department of	830	Iowa Registry for Congenital & Inherited Disorders	232,500	-15,663	0	216,838	0	0	0	0	0	216,838
Public Health, Department of	K01	Addictive Disorders	27,263,690	0	0	27,263,690	0	0	0	0	-564,605	26,699,085
Public Health, Department of	K05	Healthy Children and Families	4,617,543	0	0	4,617,543	0	0	0	0	-42,868	4,574,675
Public Health, Department of	K07	Chronic Conditions	4,955,692	0	0	4,955,692	0	0	0	0	-46,976	4,908,716
Public Health, Department of	K09	Community Capacity	8,821,335	0	0	8,821,335	0	0	0	0	-2,040,427	6,780,908
Public Health, Department of	K11	Healthy Aging	7,297,142	0	0	7,297,142	0	0	0	0	-1,154	7,295,988
Public Health, Department of	K15	Infectious Diseases	1,335,155	0	0	1,335,155	0	0	0	0	-759	1,334,396
Public Health, Department of	K19	Public Protection	4,339,191	0	0	4,339,191	0	0	0	0	-121,037	4,218,154
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			59,717,320	-15,663	0	59,701,658	0	0	0	0	-2,817,827	56,883,831
Human Services, Department of	829	Child Abuse Prevention	232,570	-15,662	0	216,908	215,055	0	0	-216,838	0	215,125
Human Services, Department of	894	Commission Of Inquiry	1,394	0	0	1,394	0	0	0	0	-999	395
Human Services, Department of	895	Non Residents Transfers	67	0	0	67	0	0	0	0	-67	0
Human Services, Department of	896	Non Resident Commitment	142,802	0	0	142,802	0	0	0	0	-137,966	4,836
Human Services, Department of	M01	General Administration	14,898,198	0	0	14,898,198	924,502	0	0	-596,566	-596,566	14,629,569
Human Services, Department of	M10	Field Operations	58,920,976	0	0	58,920,976	1,528,213	0	0	-2,752,954	-2,752,954	54,943,280
Human Services, Department of	M12	Child Support Recoveries	14,663,373	0	0	14,663,373	146,271	0	0	0	-5,029	14,804,615
Human Services, Department of	M21	Juvenile CINA/Female Adjudicated Placements	0	0	0	0	1,903,379	0	0	0	0	1,903,379
Human Services, Department of	M22	Eldora Training School	12,233,420	0	0	12,233,420	147,233	0	0	-61,700	-61,700	12,257,254
Human Services, Department of	M28	Civil Commitment Unit for Sexual Offenders	9,893,079	0	0	9,893,079	3,342	355,292	0	0	0	10,251,714
Human Services, Department of	M30	Cherokee MHI	5,545,616	0	0	5,545,616	26,966	0	0	-46,169	-46,169	5,480,243
Human Services, Department of	M32	Clarinda MHI	0	0	0	0	616,994	0	0	0	0	616,994
Human Services, Department of	M34	Independence MHI	10,324,209	0	0	10,324,209	548,575	1,368,495	0	0	0	12,241,279
Human Services, Department of	M36	Mt Pleasant MHI	0	0	0	0	0	0	0	0	0	0
Human Services, Department of	M40	Glenwood Resource Center	21,524,482	0	0	21,524,482	300,770	0	-333,495	-692,881	-192,881	20,605,994
Human Services, Department of	M42	Woodward Resource Center	14,583,806	0	0	14,583,806	349,921	0	-990,293	-692,881	-192,881	13,057,671
Human Services, Department of	N01	Family Investment Program/JOBS	48,673,875	0	-3,900,000	44,773,875	0	0	0	0	-9,975	44,763,900
Human Services, Department of	N10	State Supplementary Assistance	12,997,187	0	-1,100,000	11,897,187	1,921,630	0	-400,000	0	-78,827	13,339,989
Human Services, Department of	N20	Medical Assistance	1,303,191,564	0	82,000,000	1,385,191,564	0	0	0	-22,891,475	0	1,362,300,089
Human Services, Department of	N22	Children's Health Insurance	20,413,844	0	0	20,413,844	787,306	0	0	0	0	21,201,150
Human Services, Department of	N28	Medical Contracts	19,613,964	0	0	19,613,964	4,919,276	0	0	0	-158,633	24,374,606
Human Services, Department of	N32	Family Support Subsidy	1,073,932	0	0	1,073,932	547,993	0	0	-244,769	0	1,377,155
Human Services, Department of	N36	Connors Training	33,632	0	0	33,632	0	0	0	0	0	33,632
Human Services, Department of	N40	Volunteers	84,686	0	0	84,686	0	0	0	0	-6,294	78,392
Human Services, Department of	N56	Child Care Assistance	51,408,668	0	-10,000,000	41,408,668	0	0	0	-2,781,327	0	38,627,341
Human Services, Department of	N64	MHDS Regional Funding	0	0	0	0	1,040,000	0	0	0	0	1,040,000
Human Services, Department of	N70	Adoption Subsidy	42,998,286	0	0	42,998,286	1,036,860	0	0	0	-538,834	43,496,312
Human Services, Department of	N71	Child and Family Services	85,341,938	0	0	85,341,938	8,348,379	0	0	0	-1,285,522	92,404,794
Human Services, Department of Total			1,748,795,568	-15,662	67,000,000	1,815,779,906	25,312,663	1,723,788	-1,723,788	-30,977,561	-6,065,298	1,804,049,710
Veterans Affairs, Department of	V01	General Administration	1,200,546	0	0	1,200,546	0	0	0	-13	-13	1,200,519
Veterans Affairs, Department of	V03	Iowa Veterans Home	7,594,996	0	0	7,594,996	2,525,134	0	0	-3,969,833	0	6,150,297
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	326,397	0	0	-246,397	0	80,000
Veterans Affairs, Department of	V14	Veterans County Grants	990,000	0	0	990,000	241,400	0	0	-236,005	0	995,395
Veterans Affairs, Department of Total			12,285,542	0	0	12,285,542	3,092,931	0	0	-4,452,248	-13	10,926,211
Grand Total			\$ 1,833,474,945	\$ -31,325	\$ 67,000,000	\$ 1,900,443,621	\$ 28,509,582	\$ 1,723,788	\$ -1,723,788	\$ -35,442,958	\$ -8,896,286	\$ 1,884,613,959

**FY 2016 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	0	0	0	-4,742	-4,742	1,160,057
Civil Rights Commission Total			1,169,540	0	0	1,169,540	0	0	0	-4,742	-4,742	1,160,057
Corrections, Department of	897	State Cases Court Costs	59,733	-59,733	0	0	0	0	0	0	0	0
Corrections, Department of	A01	CBC District I	14,787,977	0	0	14,787,977	0	0	0	0	0	14,787,977
Corrections, Department of	A02	CBC District II	11,500,661	0	0	11,500,661	0	0	0	0	0	11,500,661
Corrections, Department of	A03	CBC District III	7,241,257	0	0	7,241,257	0	0	0	0	0	7,241,257
Corrections, Department of	A04	CBC District IV	5,638,005	0	0	5,638,005	0	0	0	0	0	5,638,005
Corrections, Department of	A05	CBC District V	21,078,393	0	0	21,078,393	35,914	0	0	-53,430	-53,430	21,007,447
Corrections, Department of	A06	CBC District VI	14,863,623	0	0	14,863,623	30,467	0	0	0	0	14,894,090
Corrections, Department of	A07	CBC District VII	7,856,873	0	0	7,856,873	49,727	0	0	0	0	7,906,600
Corrections, Department of	A08	CBC District VIII	8,167,194	0	0	8,167,194	0	0	0	0	0	8,167,194
Corrections, Department of	A20	Corrections Administration	5,270,010	0	1,900,000	7,170,010	644	0	-1,760,000	-1,582	-1,582	5,407,490
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	633,751	0	0	0	1,708,843
Corrections, Department of	A25	Federal Prisoners/Contractual	484,411	0	0	484,411	0	0	-261,122	0	0	223,289
Corrections, Department of	A26	Corrections Education	2,608,109	0	0	2,608,109	295,806	0	0	-264,875	0	2,639,040
Corrections, Department of	A30	Mental Health/Substance Abuse - DOC wide	22,319	0	0	22,319	0	0	0	0	-3,319	19,000
Corrections, Department of	A40	Ft. Madison Institution	43,771,602	0	0	43,771,602	0	0	0	0	-80	43,771,522
Corrections, Department of	A45	Anamosa Institution	33,668,253	0	0	33,668,253	1,791	0	0	-3,288	-3,288	33,663,467
Corrections, Department of	A50	Oakdale Institution	60,158,092	0	0	60,158,092	2,839	235,000	0	-5,915	-5,915	60,384,100
Corrections, Department of	A55	Newton Institution	27,572,108	0	0	27,572,108	0	0	0	0	-284	27,571,824
Corrections, Department of	A60	Mt. Pleasant Inst.	25,360,135	0	0	25,360,135	2,618	1,000,000	0	-1,227	-1,227	26,360,299
Corrections, Department of	A65	Rockwell City Institution	9,836,353	0	0	9,836,353	488	275,000	0	-554	-554	10,110,733
Corrections, Department of	A70	Clarinda Institution	25,933,430	0	0	25,933,430	191,162	200,000	0	-48	-48	26,324,495
Corrections, Department of	A75	Mitchellville Institution	22,645,970	0	0	22,645,970	0	0	0	0	0	22,645,970
Corrections, Department of	A80	Ft. Dodge Institution	30,097,648	0	0	30,097,648	960	0	-322,629	-6,474	-6,474	29,763,031
Corrections, Department of Total			381,697,248	-59,733	1,900,000	383,537,515	612,414	2,343,751	-2,343,751	-337,394	-76,201	383,736,334
Law Enforcement Academy	R01	Iowa Law Enforcement Academy	1,003,214	0	0	1,003,214	1,840	0	0	-990	-990	1,003,074
Law Enforcement Academy Total			1,003,214	0	0	1,003,214	1,840	0	0	-990	-990	1,003,074
Parole, Board of	B40	Parole Board	1,204,583	0	0	1,204,583	600	0	0	-14,961	-14,961	1,175,261
Parole, Board of Total			1,204,583	0	0	1,204,583	600	0	0	-14,961	-14,961	1,175,261
Public Defense, Department of	883	Compensation and Expense	344,644	-188,498	0	156,146	0	0	0	0	0	156,146
Public Defense, Department of	R31	Public Defense, Department of	6,554,478	0	0	6,554,478	2,377	0	0	-717	-717	6,555,421
Public Defense, Department of Total			6,899,122	-188,498	0	6,710,624	2,377	0	0	-717	-717	6,711,567
Homeland Security and Emergency Mgmt	R40	Homeland Security & Emergency Mgmt. Div.	2,229,623	0	0	2,229,623	0	0	0	0	0	2,229,623
Homeland Security and Emergency Management Total			2,229,623	0	0	2,229,623	0	0	0	0	0	2,229,623

**FY 2016 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 Pct.	\$ 5,000,000	\$ 0	\$ 0	5,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5,000,000
Public Safety, Department of	R64	Public Safety Administration	4,226,131	0	0	4,226,131	20,035	0	0	-41,940	-41,940	4,162,286
Public Safety, Department of	R67	Public Safety DCI	13,796,544	0	0	13,796,544	61,177	0	0	-29,966	-29,966	13,797,790
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	7,391,039	0	0	7,391,039	13,712	0	0	-8,675	-8,675	7,387,401
Public Safety, Department of	R72	DPS Fire Marshal	4,651,010	0	0	4,651,010	2,159	0	0	-11,226	-11,226	4,630,717
Public Safety, Department of	R75	Iowa State Patrol	61,501,575	0	0	61,501,575	57,951	0	0	-124,314	-109,677	61,325,535
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	26	0	0	-75,432	0	750,114
Public Safety, Department of	R85	Statewide Interoperable Comm System.	154,661	0	0	154,661	0	0	0	0	0	154,661
Public Safety, Department of Total			98,237,384	0	0	98,237,384	155,061	0	0	-291,553	-201,484	97,899,408
Judicial Branch	B20	Judicial Branch	178,686,612	0	0	178,686,612	25,099	0	0	0	-27,165	178,684,545
Judicial Branch	B21	Jury & Witness (GF) to Revolving Fund	3,100,000	0	0	3,100,000	0	0	0	0	0	3,100,000
Judicial Branch Total			181,786,612	0	0	181,786,612	25,099	0	0	0	-27,165	181,784,545
Grand Total			\$ 691,351,631	\$ -248,231	\$ 1,900,000	\$ 693,003,400	\$ 797,390	\$ 2,343,751	\$ -2,343,751	\$ -650,356	\$ -331,260	\$ 692,819,173

**FY 2016 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	DOC-Iowa Correctional Instit. for Women	\$ 0	\$ 0	\$ 0	0	\$ 6,621,168	\$ 0	\$ 0	\$ -978,165	\$ 0	\$ 5,643,004
Corrections Capital Total			0	0	0	0	6,621,168	0	0	-978,165	0	5,643,004
State Fair Authority Capital	23G	Plaza Construction	0	0	0	0	1,000,000	0	0	0	0	1,000,000
State Fair Authority Capital Total			0	0	0	0	1,000,000	0	0	0	0	1,000,000
Administrative Services - Capitals	R59	Major Maintenance UST Fund	0	0	0	0	868,755	0	0	0	0	868,755
Administrative Services - Capitals Total			0	0	0	0	868,755	0	0	0	0	868,755
Public Safety Capital	00R	DPS Radio Replacement-GenFd-0001	0	0	0	0	2,500,000	0	0	0	0	2,500,000
Public Safety Capital Total			0	0	0	0	2,500,000	0	0	0	0	2,500,000
Regents Capital	LB2	ISU - Research Park - FY 13 Supplemental	0	0	0	0	11,400,999	0	0	-120,931	0	11,280,068
Regents Capital	LB4	Regents - Fire Safety/Def Maint	0	0	0	0	863,375	0	0	-252,071	0	611,304
Regents Capital Total			0	0	0	0	12,264,374	0	0	-373,001	0	11,891,372
Grand Total			\$ 0	\$ 0	\$ 0	0	\$ 23,254,298	\$ 0	\$ 0	\$ -1,351,166	\$ 0	\$ 21,903,131

FY 2016 General Fund Appropriation Activity Legislative Branch

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	Suppl. & Deapprop.	Total Net Approp	Balance	Approp	Approp	Balance	Total Approp		
							Brought Forward	Transfer In	Transfer Out	Carry Forward	Reversions	Expended	
Legislative Branch	Total		34,026,548	1,621,168	0	35,647,716	0	0	0	0	0	0	35,647,716
Grand Total			\$ 34,026,548	\$ 1,621,168	\$ 0	\$ 35,647,716	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35,647,716