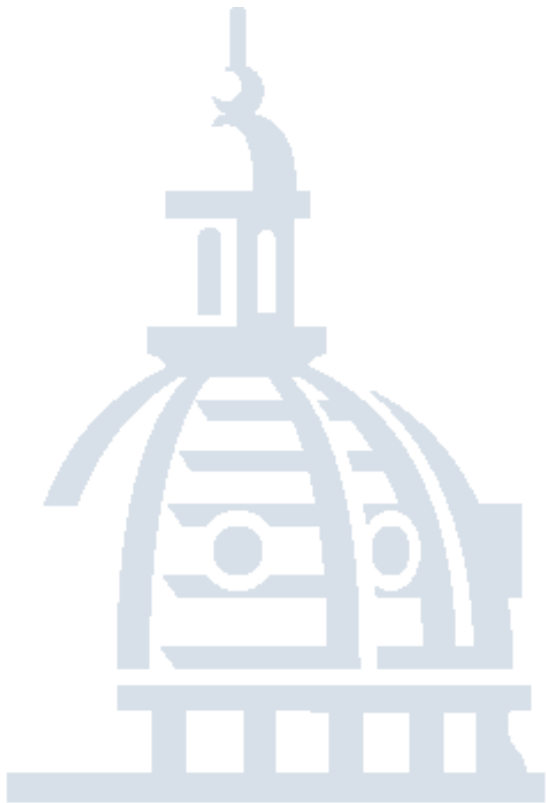


State of Iowa

FY 2017 Year-End Report on General Fund Revenues and Appropriations



**Legislative Services Agency,
Fiscal Services Division**

December 2017

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Introduction

This report reviews Iowa's FY 2017 General Fund budget and includes an overall summary of the balance sheet from the time the FY 2017 budget was initially enacted in 2016 to the close of the fiscal year on June 30, 2017. 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 2017. The document also includes 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 2017 is provided in the Appendices.

Summary of FY 2017 General Fund Budget

The FY 2017 General Fund budget was first enacted during the 2016 Legislative Session. The initial budget was based on total available resources of \$7.426 billion and net appropriations (after reversions) of \$7.346 billion, resulting in an estimated ending balance of \$80.0 million.

By the close of the 2016 Legislative Session, after the initial budget was enacted, the General Fund revenue estimates were revised downward by the Revenue Estimating Conference (REC) on three separate occasions (**Chart 1**). The original FY 2017 budget enacted during the 2016 Legislative Session was based on a March 2016 REC revenue estimate of \$7.357 billion. Legislation that was enacted during the 2016 Session increased General Fund revenue by \$22.6 million, resulting in total net revenues of \$7.380 billion. The revenue estimates adopted at the three subsequent REC meetings were lowered by a total of \$274.0 million (3.7%), from \$7.380 billion to \$7.106 billion.

By the end of December 2016, the Legislative Services Agency (LSA) was estimating a FY 2017 budget shortfall of \$127.5 million. This shortfall also included funding of a supplemental appropriation for Medicaid estimated at \$14.5 million. The need for the supplemental appropriation was eliminated through various subsequent program changes. Some changes required legislative actions; others were policy changes initiated by the Department of Human Services (DHS). Eliminating the need for the supplemental appropriation, in addition to other estimate changes totaling \$-0.3 million, reduced the estimated shortfall to \$112.7 million.

In response, the General Assembly passed [SF 130](#) (2017 Budget Adjustment Act), and the Governor signed the bill on February 1, 2017. [Senate File 130](#) reduced General Fund appropriations to State agencies and programs by \$88.2 million (1.2%) and increased revenues by \$25.2 million through the transfer of funds from various non-General Fund sources to the General Fund. The changes in [SF 130](#) left an estimated General Fund ending balance of \$0.7 million.

On March 14, 2017, the REC again lowered the FY 2017 General Fund revenue estimate, this time by an additional \$105.9 million (1.5%). The revised revenue estimate resulted in a projected budget shortfall of \$130.4 million. To bring the budget back into balance, the General Assembly included a transfer of \$131.1 million from the Cash Reserve Fund in [SF 516](#) (2017 Standing Appropriations Act). This resulted in an estimated ending balance of \$1.6 million.

After the FY 2017 budget was enacted and the General Assembly adjourned the 2017 Legislative Session, revenue collections continued to come in below projections. At the close of the fiscal year, the General Fund budget had a deficit of \$13.0 million. In response, the Governor transferred \$13.0 million from the Economic Emergency Fund in October 2017 to balance the budget.

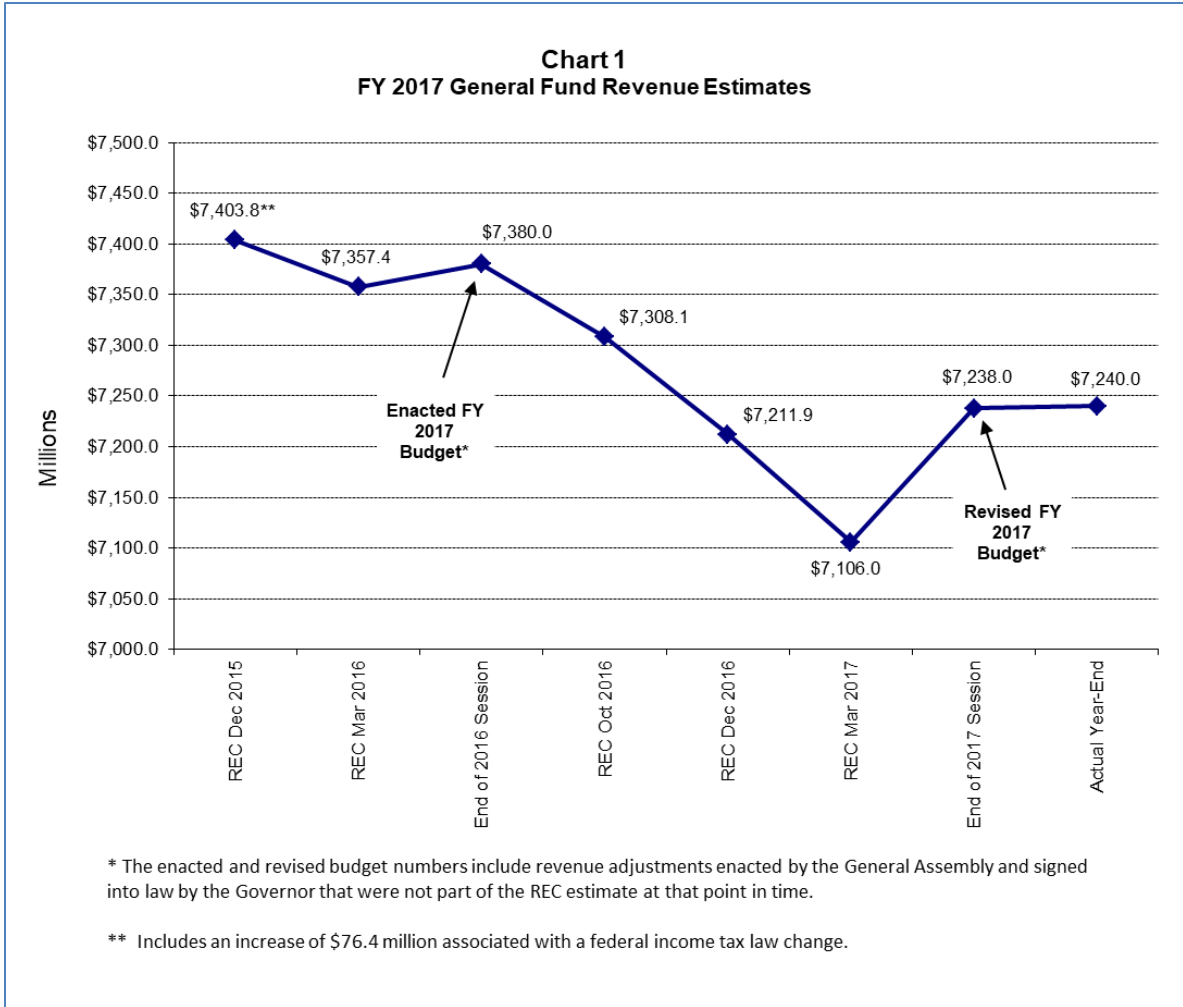


Table 1 shows the changes that occurred with the FY 2017 budget due to changes in revenue estimates and appropriation adjustments. The table shows the FY 2017 budget at three points in time:

- FY 2016 Actual: Shows the FY 2016 Year-End General Fund budget for comparison purposes.
- Enacted 2016 Session: Shows the estimated FY 2017 budget that was first enacted during the 2016 Legislative Session.
- Revised 2017 Session: Shows the estimated FY 2017 budget after being revised during the 2017 Legislative Session.
- Actual: Shows the final FY 2017 budget at the close of the fiscal year.

Table 1
General Fund Budget
(Dollars in Millions)

	FY 2016 Actual	FY 2017		
		Enacted 2016 Session	Revised 2017 Session	Actual
Resources				
REC Estimate/Actual Receipts	\$ 6,921.1	\$ 7,357.4	\$ 7,106.0	\$ 7,095.9
Revenue Adjustments	0.0	22.6	132.0	131.1
Economic Emergency Fund Transfer	0.0	0.0	0.0	13.0
Net General Fund Receipts	6,921.1	7,380.0	7,238.0	7,240.0
Surplus Carryforward	367.3	45.6	18.2	18.2
Total Resources	\$ 7,288.4	\$ 7,425.6	\$ 7,256.2	\$ 7,258.2
Appropriations				
Enacted Appropriations	\$ 7,171.7	\$ 7,350.6	\$ 7,350.6	\$ 7,350.6
Adjustments to Standing Appropriations	10.8	0.0	- 2.8	1.1
Net Supplemental/Deappropriations	72.4	0.0	- 88.2	- 88.2
Total Appropriations	\$ 7,254.8	\$ 7,350.6	\$ 7,259.6	\$ 7,263.5
Reversions	- 10.5	- 5.0	- 5.0	- 5.3
Net Appropriations	\$ 7,244.3	\$ 7,345.6	\$ 7,254.6	\$ 7,258.2
Ending Balance – Surplus	\$ 44.1	\$ 80.0	\$ 1.6	\$ 0.0

Numbers may not equal totals due to rounding.

General Fund Revenues

Net General Fund Receipts

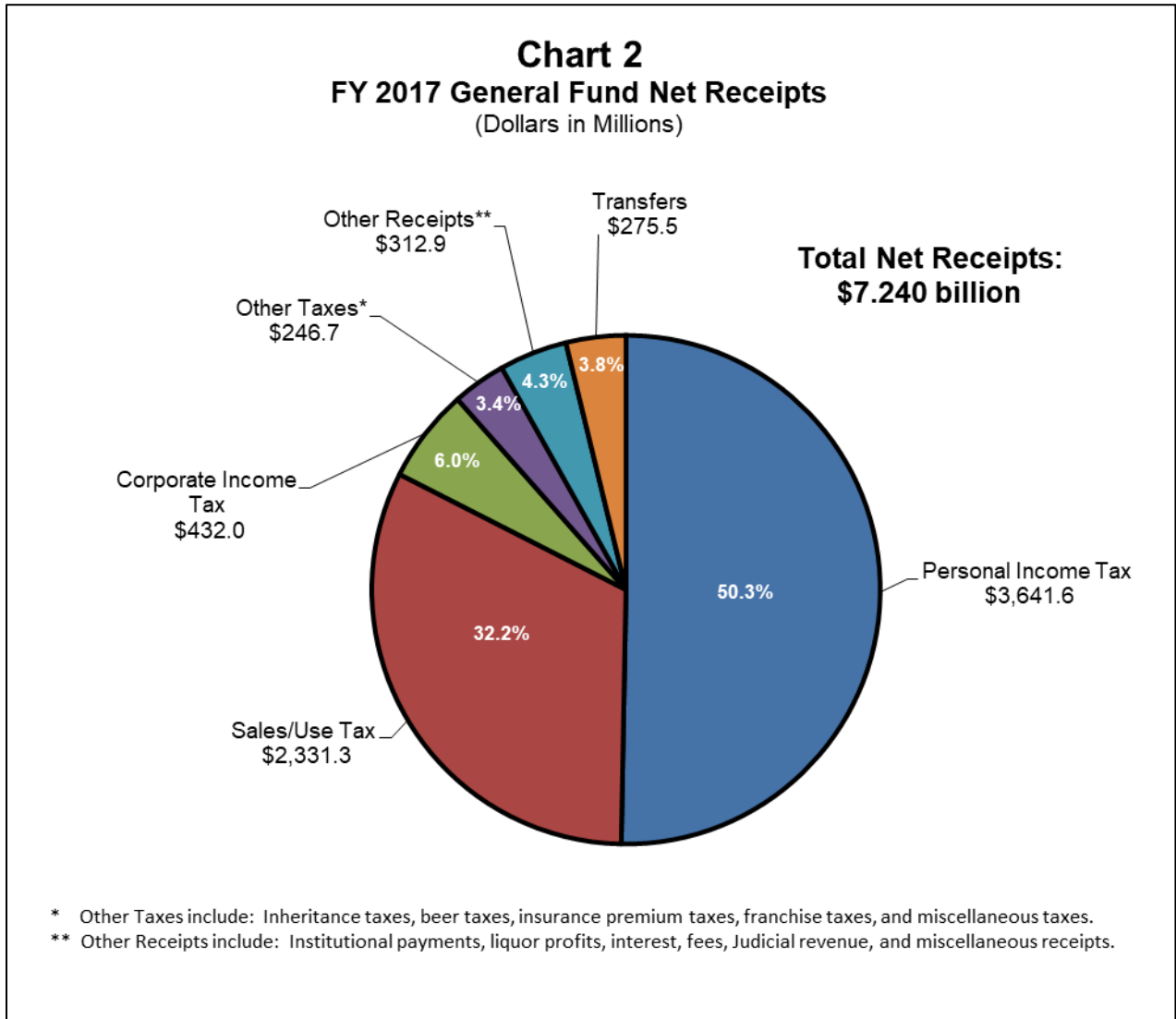
Net General Fund revenues for FY 2017 totaled \$6.965 billion, and the Fund received \$275.5 million in revenue transfers for total net General Fund receipts of \$7.240 billion. This represents an increase of \$318.9 million (4.6%) compared to FY 2016 (Table 2). The growth in overall net receipts was driven by an increase in transfers of \$146.1 million (112.9%) and personal income tax revenue of \$102.3 million (2.9%). Corporate income tax revenue increased 14.6%, contributing \$55.1 million to the revenue increase in FY 2017. Revenue growth from the sales and use tax was flat at 0.4% (\$9.6 million).

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

	FY 2016	FY 2017	FY 2017 vs FY 2016	Percent Change
Net Receipts				
Personal Income Tax	\$ 3,539.3	\$ 3,641.6	\$ 102.3	2.9%
Sales/Use Tax	2,321.7	2,331.3	9.6	0.4%
Corporate Income Tax	376.9	432.0	55.1	14.6%
Other Taxes*	258.8	246.7	-12.1	-4.7%
Other Receipts	295.0	312.9	17.9	6.1%
Subtotal – Net Receipts	<u>\$ 6,791.7</u>	<u>\$ 6,964.5</u>	<u>\$ 172.8</u>	<u>2.5%</u>
Transfers	129.4	275.5	146.1	112.9%
Total Net General Fund Receipts plus Transfers	<u>\$ 6,921.1</u>	<u>\$ 7,240.0</u>	<u>\$ 318.9</u>	<u>4.6%</u>

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

Chart 2 shows the sources of net General Fund revenue for FY 2017. Of the total \$7.240 billion, 82.5% was collected from State income taxes and sales/use tax (net of refunds). Corporate income taxes made up 6.0%, and the remaining 11.5% was comprised of numerous other sources. While these revenue sources fluctuate on an annual basis, these percentages have remained relatively consistent from year to year.

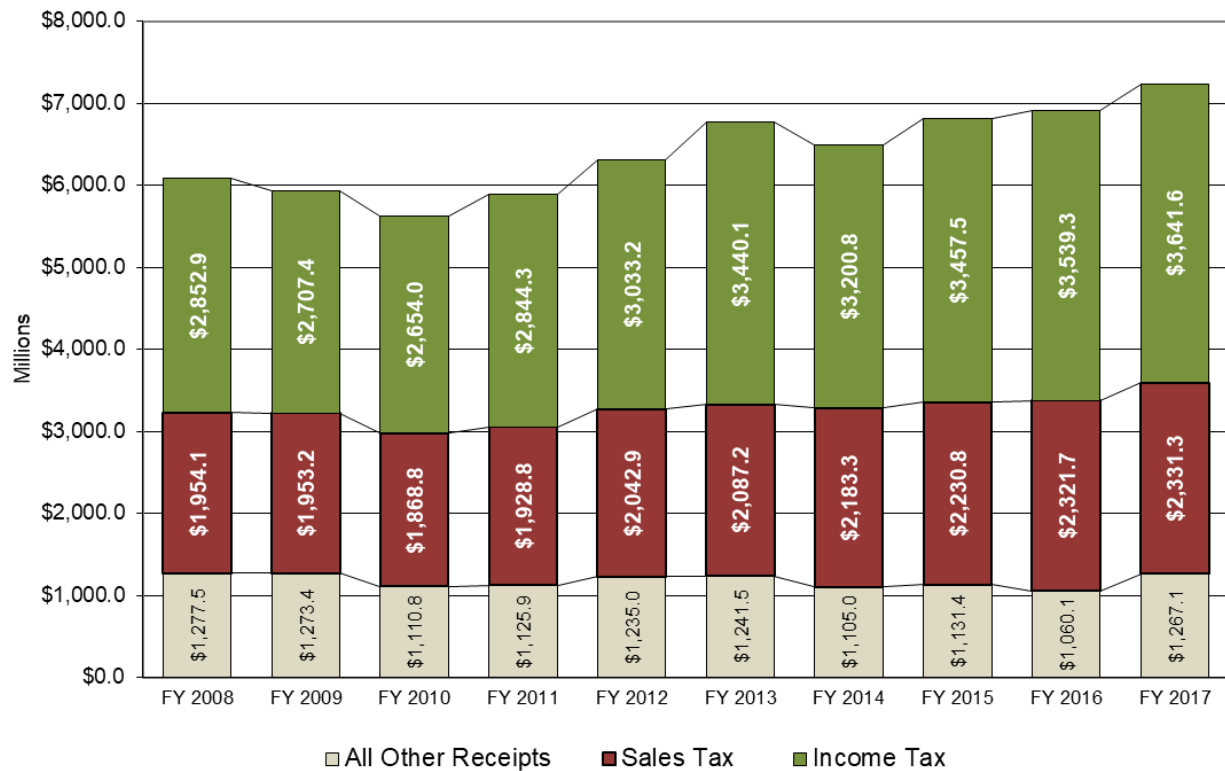


Revenue Trends

From FY 2008 to FY 2017, net General Fund receipts increased by \$1.174 billion, equating to an average annual increase of 2.0% (**Chart 3**). During this 10-year period, personal income taxes and sales/use tax increased by a combined \$1.166 billion, an average annual increase of 2.4%.

During this period, personal income tax grew by \$788.7 million (2.7% annually) and sales/use tax increased \$377.2 million (2.0% annually). All other General Fund revenues combined experienced a net decrease of \$10.4 million over this 10-year period. The largest reductions during this period resulted from legislation that was enacted in FY 2014 that shifted cigarette and tobacco taxes to the Health Care Trust Fund and State wagering taxes to the Skilled Worker and Job Creation Fund.

Chart 3
General Fund Receipts Net of Refunds

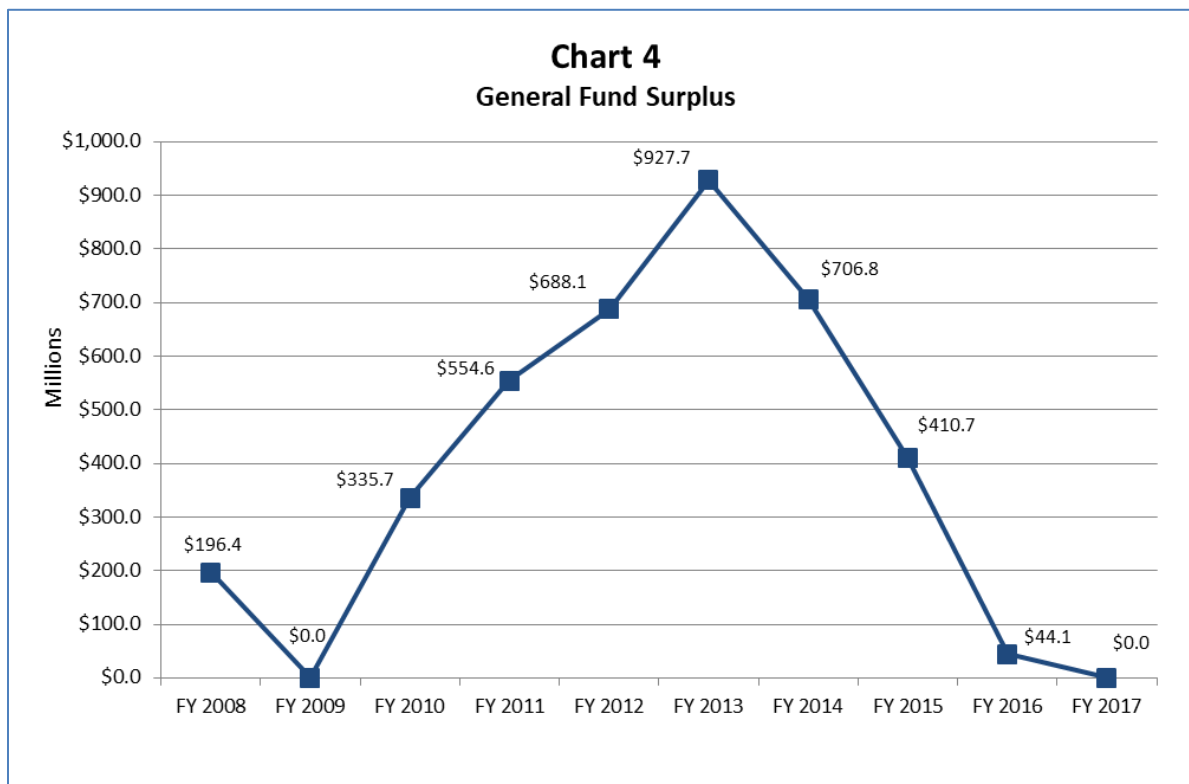


General Fund Surplus

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 transferred to the General Fund.

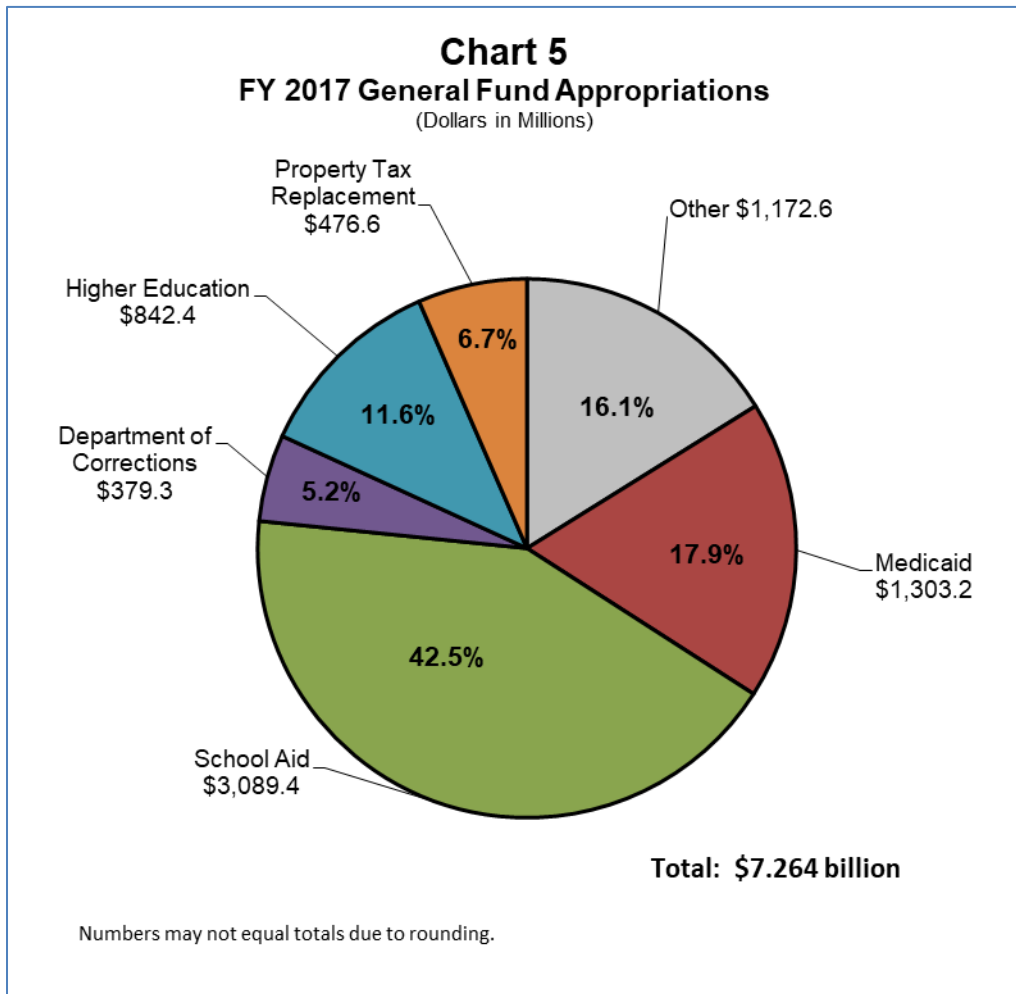
Chart 4 shows how the General Fund surplus has fluctuated since FY 2008. The surplus grew significantly from FY 2009 to FY 2013. At the close of FY 2009, General Fund revenues decreased significantly below the estimates that were used when the budget was enacted. This resulted in the General Fund not 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 annual surplus has continued to decline due to the growth in appropriations exceeding revenue growth during this period. From FY 2013 to FY 2017, net appropriations (after reversions) increased \$845.1 million (13.2%), while the growth in net General Fund revenue (including transfers) was \$471.3 million (7.0%). Revenue growth has also slowed due to legislation enacted during this five-year period that reduced taxes, increased tax credits, and transferred certain tax revenues from the General Fund to other funding sources.



Appropriations

Chart 5 shows the FY 2017 appropriations and expenditures divided into six categories. Of the six categories listed, School Aid and Medicaid comprised over 60.0% of the total appropriations enacted in FY 2017. Appropriations for Higher Education (Regents institutions, community colleges, and the College Student Aid Commission) made up 11.6% of the total spending, and appropriations for the Department of Corrections and for Property Tax Replacement comprised 5.2% and 6.7%, respectively. The remaining 16.1% of the General Fund appropriations provide funding for all other departments and programs.



The total funds appropriated in FY 2017 were relatively unchanged compared to FY 2016 (**Table 3**). A total of \$7.264 billion was appropriated in FY 2017, representing an increase of \$8.7 million (0.1%) compared to FY 2016. Within the total funds appropriated, School Aid received an increase of \$137.4 million (4.7%), and appropriations for Property Tax Replacement increased \$24.2 million (5.3%). Nearly every other area of the FY 2017 appropriation budget was reduced.

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

<u>Appropriation Categories</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2017 vs FY 2016</u>	<u>Percent Change</u>
School Aid	\$ 2,952.0	\$ 3,089.4	\$ 137.4	4.7%
Medicaid	1,385.2	1,303.2	-82.0	-5.9%
Higher Education	861.7	842.4	-19.3	-2.2%
Property Tax Replacement	452.4	476.6	24.2	5.3%
Department of Corrections	383.5	379.3	-4.2	-1.1%
Other	1,220.0	1,172.6	-47.4	-3.9%
Total	<u>\$ 7,254.8</u>	<u>\$ 7,263.5</u>	<u>\$ 8.7</u>	<u>0.1%</u>

Appropriations Trends

Over the 10-year period from FY 2008 to FY 2017, General Fund appropriations increased from \$5.898 billion to \$7.264 billion, an increase of \$1.365 billion. This represents an average annual increase of 3.4% over the 10 years (Chart 6).

The area of the General Fund budget that is experiencing the fastest rate of growth is Medicaid, which comprises approximately 18.0% of the total General Fund budget. From FY 2008 to FY 2017, the General Fund Medicaid appropriation increased by \$521.7 million, representing an average annual increase of 5.8% over the 10-year period.

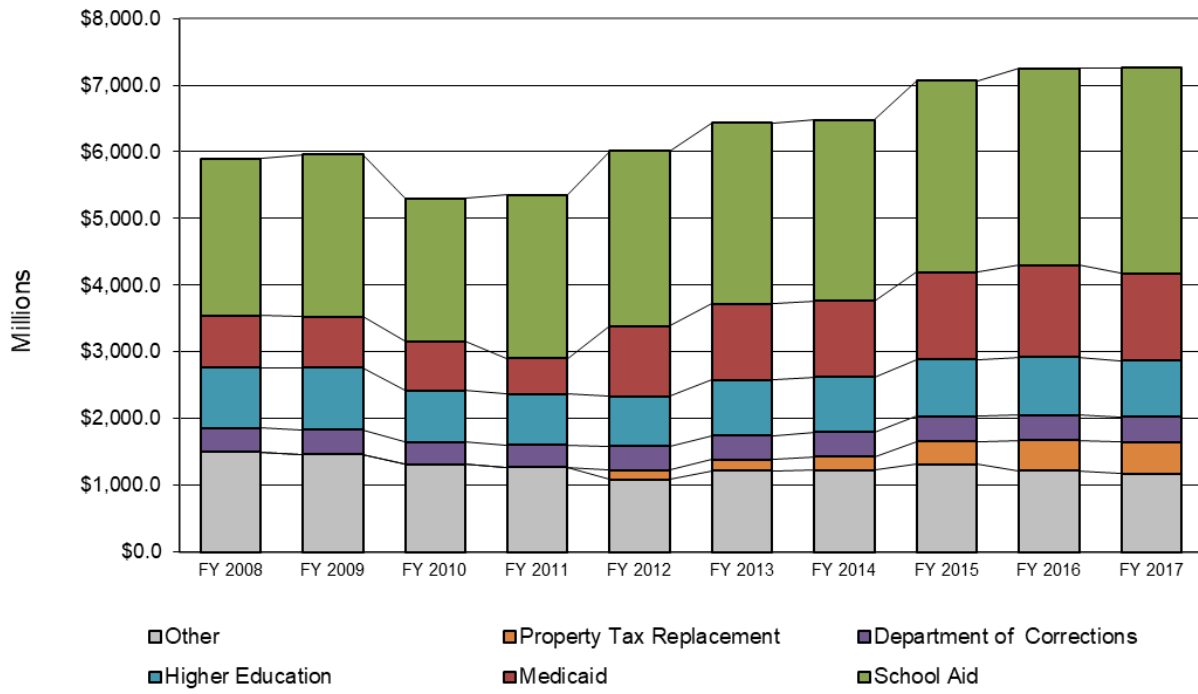
School Aid comprises the largest portion of the General Fund budget at 42.5%, and therefore it has accounted for the largest dollar increase over the last 10 years. School Aid increased by a total of \$735.2 million from FY 2008 to FY 2017, representing an average annual increase of 3.1%.

Three other areas that comprise a substantial part of the General Fund budget include Higher Education, the Department of Corrections, and Property Tax Replacement appropriations. Together, these three budget areas account for approximately 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 creates two standing appropriations designed to reimburse local governments for the reduced property tax revenue. The combined amount appropriated in FY 2017 for the commercial and industrial Property Tax Replacement and the Business Property Tax Credit totaled \$277.1 million. 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 2008 to FY 2017 were relatively modest in comparison to increases in other budget areas. During this 10-year period, funding for the Department of Corrections increased by \$26.0 million for an average annual increase of 0.8%, while appropriations for Higher Education decreased \$34.1 million for an average annual decrease of 0.8%.

**Chart 6
General Fund Appropriations**



Summary of FY 2017 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 2016 Legislative Session totaled \$7.351 billion for FY 2017. By the end of FY 2017, the standing appropriations were adjusted upward by \$1.1 million to account for year-end expenditures exceeding the amount budgeted. There was also \$88.2 million in net deappropriations enacted into law during the 2017 Legislative Session. These changes resulted in net appropriations of \$7.264 billion.

In addition to the appropriation adjustments, \$57.4 million of FY 2016 appropriated funds was carried forward for expenditure in FY 2017, while \$120.4 million in appropriated funds was unspent in FY 2017 and was allowed to carry forward to FY 2018. By the end of FY 2017, departments reverted \$5.3 million in appropriated funds back to the General Fund. The net expenditure of appropriated funds totaled \$7.195 billion for FY 2017, as outlined in **Table 4** below.

General Fund Appropriations	FY 2017
Enacted Appropriations 2016 Session	\$ 7,350,635,107
Adjustments to Standings	1,076,162
Supplemental/Deappropriations	-88,206,720
Total Net Appropriations	\$ 7,263,504,549
 Other Activity	
Balance Forward from the Previous Year	\$ 57,454,047
Appropriation Transfers In	1,709,568
Appropriation Transfers Out	-1,709,568
Balance Carryforward to the Next Year	-120,408,030
Reversions Total	-5,310,072
Total Other Activity	\$ -68,264,055
Total Net Appropriations Expended	\$ 7,195,240,494

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 2017 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 \$4.7 million, necessitating an adjustment of \$1.7 million. **Table 5** lists the standing appropriations that received adjustments during FY 2017.

Department	Appropriation Name	Budgeted Appropriation	Adjustments	Final Net Appropriation
Administrative Services	Federal Cash Management	\$ 56,587	\$ -6,587	\$ 50,000
Administrative Services	Unemployment Compensation	440,371	-54,542	385,829
Corrections	State Cases Court Costs	10,000	-10,000	0
Education	State Foundation School Aid	3,087,941,587	1,481,135	3,089,422,722
Education	Transportation Nonpublic Students	8,560,931	-666	8,560,265
Executive Council	Court Costs	20,227	143,490	163,717
Executive Council	Drainage Assessment	10,000	-10,000	0
Executive Council	Public Improvements	59,772	210,058	269,830
Governor's Office	Presidential Electors	0	651	651
Human Services	Child Abuse Prevention	232,570	-31,696	200,874
Legislative Branch	Legislative Branch	32,860,000	3,753,710	36,613,710
Management	Appeal Board Claims	3,000,000	1,744,832	4,744,832
Public Defense	Compensation and Expense	344,644	-80,618	264,026
Public Health	Iowa Registry for Congenital & Inherited Disorders	232,500	-57,276	175,224
Revenue	Homestead Tax Credit	135,500,000	-129,379	135,370,621
Revenue	Ag Land Tax Credit	39,100,000	-41,867	39,058,133
Revenue	Elderly and Disabled Tax Credit	26,100,000	-3,024,612	23,075,388
Revenue	Commercial and Industrial Property Tax Replacement	154,636,698	-2,542,549	152,094,149
Revenue	Military Service Tax Refunds	2,100,000	-144,651	1,955,349
Revenue	Printing Cigarette Stamps	124,652	-123,271	1,382
Total		\$ 3,491,330,539	\$ 1,076,163	\$ 3,492,406,702

Supplemental Appropriations and Deappropriations

[Senate File 130](#) (FY 2017 Budget Adjustment Act), enacted during the 2017 Legislative Session, deappropriated a net total of \$88.2 million from FY 2017 appropriations. The Act included net reductions to specific line-item appropriations totaling \$28.3 million. The line-item changes included reductions to specific programs totaling \$33.4 million and increases (supplemental appropriations) totaling \$5.1 million. [Senate File 130](#) also included two provisions that required reductions of \$48.4 million and \$11.5 million to FY 2017 appropriations. The Act required the Department of Management to determine where the reductions were to be made. **Table 6** summarizes the appropriation adjustments from [SF 130](#) by department. **Appendix A** provides a detailed list of the changes by appropriation.

<u>Department</u>	<u>Line-Item</u> <u>Adjustments</u>	<u>\$11.5 Million</u> <u>Reduction</u>	<u>\$48.4 Million</u> <u>Reduction</u>	<u>Total</u> <u>Adjustments</u>
Administrative Services, Department of	\$ 0	\$ -41,722	\$ -262,226	\$ -303,948
Agriculture and Land Stewardship, Dept of	0	-184,948	-400,000	-584,948
Attorney General	0	-82,264	-598,425	-680,689
Auditor of State	0	-10,025	0	-10,025
Blind, Department for the	0	-24,521	0	-24,521
Civil Rights Commission, Iowa	0	-12,478	0	-12,478
College Student Aid Commission	0	-115,194	-390,984	-506,178
Commerce, Department of	0	-17,737	0	-17,737
Corrections, Department of	0	-250,000	-5,500,000	-5,750,000
Cultural Affairs, Department of	0	-18,964	-210,958	-229,922
Economic Development Authority	0	0	-700,000	-700,000
Education, Department of	0	-2,500,000	-7,727,270	-10,227,270
Aging, Iowa Department on	0	-130,034	-400,000	-530,034
Workforce Development, Department of	0	-250,000	-500,000	-750,000
Legislative Branch	-600,000	0	0	-600,000
Governor/Lt. Governor's Office	0	-24,301	0	-24,301
Drug Control Policy, Governor's Office of	0	-2,559	0	-2,559
Public Health, Department of	0	-292,907	-2,000,000	-2,292,907
Human Rights, Department of	0	-2,284	-87,571	-89,855
Human Services, Department of	-32,029,173	-3,500,000	-3,826,536	-39,355,709
Inspections and Appeals, Department of	4,300,000	-98,632	-757,481	3,443,887
Judicial Branch	0	0	-3,000,000	-3,000,000
Law Enforcement Academy	0	-10,703	0	-10,703
Management, Department of	0	-59,074	0	-59,074
Natural Resources, Department of	0	-149,496	-1,300,000	-1,449,496
Parole, Board of	0	-12,852	0	-12,852
Public Defense, Department of	0	0	-241,096	-241,096
Homeland Security & Emergency Mgmt	0	-23,787	0	-23,787
Public Employment Relations Board	0	-14,323	0	-14,323
Public Information Board	0	0	-75,000	-75,000
Public Safety, Department of	0	-750,000	-1,000,000	-1,750,000
Regents, Board of	0	-2,750,000	-18,000,000	-20,750,000
Revenue, Department of	0	0	-1,200,000	-1,200,000
Secretary of State, Office of the	0	-30,745	0	-30,745
Treasurer of State, Office of the	0	-11,511	0	-11,511
Veterans Affairs, Department of	0	-128,939	-200,000	-328,939
	<u>\$ -28,329,173</u>	<u>\$ -11,500,000</u>	<u>\$ -48,377,547</u>	<u>\$ -88,206,720</u>

Balances Brought Forward

State agencies carried forward a total of \$57.5 million from FY 2016 appropriations to FY 2017 and \$120.4 million from FY 2017 appropriations to FY 2018. 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 \$57.5 million carried forward from FY 2016 to FY 2017, agencies used \$4.8 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 \$57.5 million carryforward balance from FY 2016, \$22.9 million (39.8%) was associated with the Medicaid Program. In addition, \$99.5 million of the FY 2017 Medicaid appropriation was carried forward to FY 2018. Of that, \$54.7 million was due to shifting supplemental payments to the three managed care organizations (MCOs) from FY 2017 to FY 2018. Additional factors that led to the surplus include savings due to lower enrollment trends leading to fewer capitation payments and reduced fee-for-service spending, greater than anticipated rebates and recoveries, and increased revenues from a Child and Family Services transfer.

The carryforward balances are summarized by department in **Tables 7 and 8**.

	Balance Carryforward
Human Services, Department of	\$ 30,977,561
Corrections, Department of	4,942,087
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
All Other Agencies	2,958,051
Total	\$ 57,454,047

Numbers may not equal totals due to rounding.

Table 8
Balances Carried Forward from
FY 2017 to FY 2018

	Balance Carryforward
Human Services, Department of	\$ -101,512,418
Corrections, Department of	-5,757,423
Veterans Affairs, Department of	-3,980,774
Iowa Workforce Development	-2,938,840
Economic Development Authority	-1,437,836
Natural Resources, Department of	-1,108,469
Education, Department of	-1,093,378
Treasurer of State	-612,386
College Student Aid Commission	-447,121
Agriculture and Land Stewardship	-445,505
All Other Agencies	-1,073,879
Total	<u>\$ -120,408,030</u>

Numbers may not equal totals due to rounding.

Appropriation Transfers

Iowa Code section [8.39](#) authorizes a State agency, with the approval of the Governor and the Director of the Department of Management (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 that the General Assembly be notified at least two weeks prior to the funds being transferred. During FY 2017, the transfer authority under Iowa Code section [8.39](#) was used to transfer \$440,344 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 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 2017 and identifies those transfers made under Iowa Code section [8.39](#), as well as all other transfers.

Table 9
FY 2017 Appropriation Transfers

		Appropriation Transfer In	Appropriation Transfer Out	Net Change
Section 8.39 Transfers				
Administrative Services	Terrace Hill Operations	\$ 1,700	\$ 0	\$ 1,700
Iowa Ethics & Campaign Disclosure	Iowa Ethics & Campaign Disclosure Board	16,080	0	16,080
Revenue	Operations	0	-128,265	-128,265
Public Information Board	Public Information Board	41,093	0	41,093
Governor's Office	Governor/Lt. Governor's Office	34,731	0	34,731
	Terrace Hill Quarters	34,661	0	34,661
Total Governor's Office		69,392	0	69,392
Human Services	Glenwood Resource Center	272,079	0	272,079
	Woodward Resource Center	0	-272,079	-272,079
Total Human Services		272,079	-272,079	0
Subtotal Section 8.39 Transfers		\$ 400,344	\$ -400,344	\$ 0
Other Transfers				
Corrections	Corrections Administration	\$ 209,000	\$ 0	\$ 209,000
	County Confinement	0	-34,000	-34,000
	Federal Prisoners/ Contractual	0	-340,000	-340,000
	Ft. Madison Institution	0	-308,636	-308,636
	Anamosa Institution	0	-120,000	-120,000
	Oakdale Institution	75,000	0	75,000
	Mt. Pleasant Institution	275,000	0	275,000
	Rockwell City Institution	305,724	0	305,724
	Clarinda Institution	375,000	0	375,000
	Mitchellville Institution	0	-325,000	-325,000
	Ft. Dodge Institution	0	-112,088	-112,088
Total Corrections		1,239,724	-1,239,724	0
Inspections & Appeals	Administration Division	65,000	0	65,000
	Health Facilities Division	0	-65,000	-65,000
Total Inspections & Appeals		65,000	-65,000	0
Board of Regents	Southwest Iowa Resource Center	4,500	0	4,500
	Quad Cities Graduate Study Center	0	-4,500	-4,500
		4,500	-4,500	0
Subtotal Other Transfers		\$ 1,309,224	\$ -1,309,224	\$ 0
Total All Transfers		\$ 1,709,568	\$ -1,709,568	\$ 0

Reversions

Unless an agency is allowed to carry forward unspent funds from an appropriation, the unspent funds will revert to the fund from which they were appropriated. State agencies had a total of \$5.3 million revert from FY 2017 General Fund appropriations, with the majority of these (40.7%) from appropriations to the DHS. **Table 10** summarizes the reversions by State agency. A detailed listing of all reversions by subcommittee is provided in **Appendix B**.

	Reversion Amount	Percent of Total
Human Services, Department of	\$ -2,161,353	40.7%
Inspections & Appeals, Department of	-1,173,328	22.1%
Education, Department of	-566,748	10.7%
Blind, Iowa Commission for the	-363,113	6.8%
Public Health, Department of	-273,836	5.2%
Public Safety, Department of	-161,702	3.0%
Corrections, Department of	-96,125	1.8%
Human Rights, Department of	-86,194	1.6%
Administrative Services, Department of	-75,577	1.4%
Revenue, Department of	-74,946	1.4%
Parole, Board of	-73,985	1.4%
Public Employment Relations Board	-57,673	1.1%
Treasurer of State	-45,149	0.9%
Governor/Lt. Governor's Office	-24,469	0.5%
Judicial Branch	-20,366	0.4%
All Other Departments	-55,506	1.0%
Total	\$ -5,310,072	100.0%

Numbers may not equal totals due to rounding.

Reserve Funds

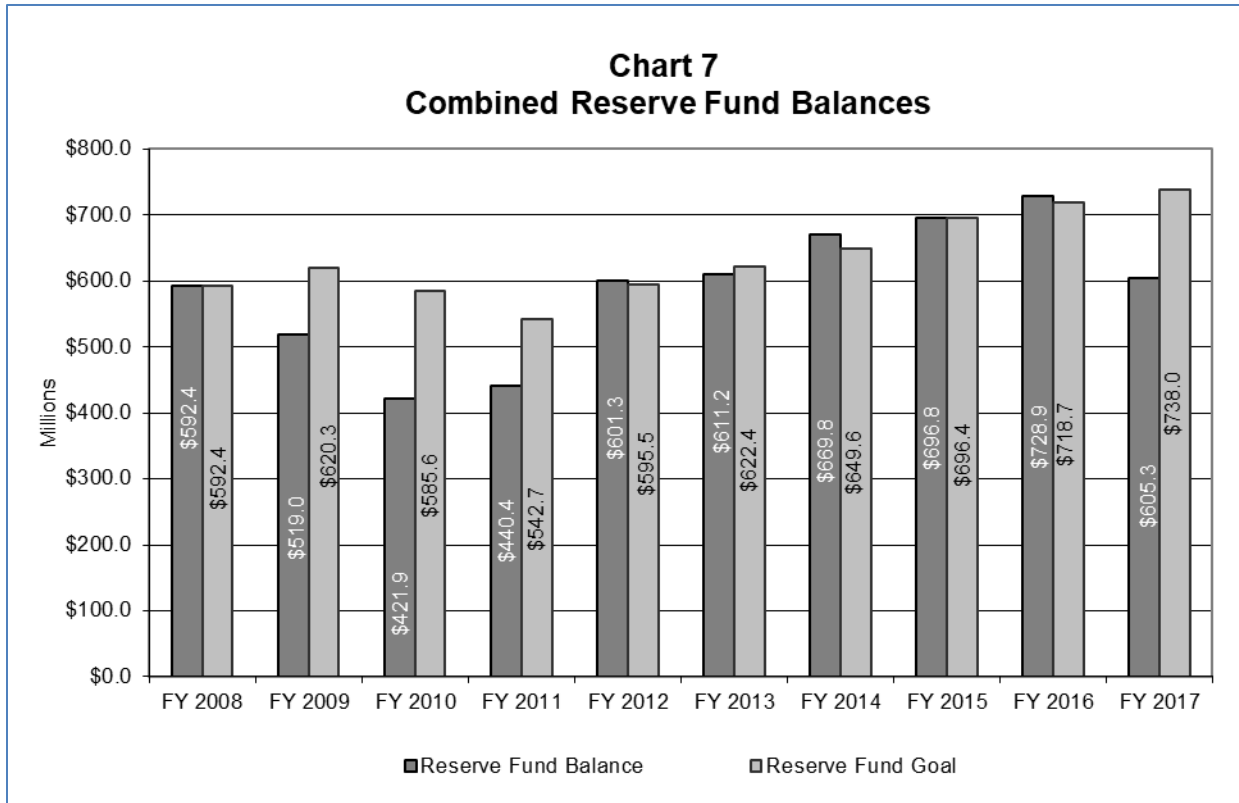
At the close of FY 2017, the combined balances in the Cash Reserve Fund and the Economic Emergency Fund totaled \$605.3 million, which was \$132.7 million below the statutory goal of \$738.0 million (**Table 11**). This is also a decrease of \$123.8 million (17.0%) compared to the combined balances in FY 2016.

The balance in the Cash Reserve Fund was reduced by \$131.1 million due to the authorized transfer to the General Fund in [SF 516](#) (FY 2017 Standing Appropriations Act). This transfer was necessary to resolve a projected FY 2017 General Fund budget shortfall during the 2017 Legislative Session. [Senate File 516](#) also included funding that reimbursed the Cash Reserve Fund over two fiscal years, including a \$20.0 million General Fund appropriation in FY 2018 and a \$111.1 million appropriation in FY 2019.

The balance in the Economic Emergency Fund was reduced at the close of FY 2017 when the Governor transferred \$13.0 million to eliminate a FY 2017 budget deficit that resulted when tax revenues ended the fiscal year below projections and standing unlimited appropriations ended the fiscal year over budget. A General Fund appropriation of \$13.0 million will be made in FY 2018, in accordance with Iowa Code section [8.55\(3\)\(d\)](#), to reimburse the Economic Emergency Fund.

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 7**, which compares the combined reserve fund balances to their statutory goals for the last 10 years.

<u>Reserve Fund Balances</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 539.2	\$ 422.4	\$ -116.8	-21.7%
Economic Emergency Fund	189.9	182.9	-7.0	-3.7%
Total	<u>\$ 729.1</u>	<u>\$ 605.3</u>	<u>\$ -123.8</u>	<u>-17.0%</u>
<u>Reserve Fund Statutory Maximums</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 539.0	\$ 553.5	\$ 14.5	2.7%
Economic Emergency Fund	179.7	184.5	4.8	2.7%
Total	<u>\$ 718.7</u>	<u>\$ 738.0</u>	<u>\$ 19.3</u>	<u>2.7%</u>



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 five years that the Taxpayers Trust Fund has been in existence, the statutory criterion 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 2017 totaled \$8.3 million (**Table 12**).

Table 12
Taxpayers Trust Fund
(Dollars in Millions)

	Actual FY 2016	Actual FY 2017
Funds Available		
Balance Brought Forward	\$ 8.1	\$ 8.2
Economic Emergency Transfer	0.0	0.0
Interest	0.1	0.1
Subtotal	<u>8.2</u>	<u>8.3</u>
Reversion from Taxpayer Trust Fund Tax Credit Fund	0.0	0.0
Total Funds Available	<u>\$ 8.2</u>	<u>\$ 8.3</u>
Expenditures		
Transfer to Taxpayer Trust Fund Tax Credit Fund	\$ 0.0	\$ 0.0
Total Expenditures	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Balance Carried Forward	<u>\$ 8.2</u>	<u>\$ 8.3</u>

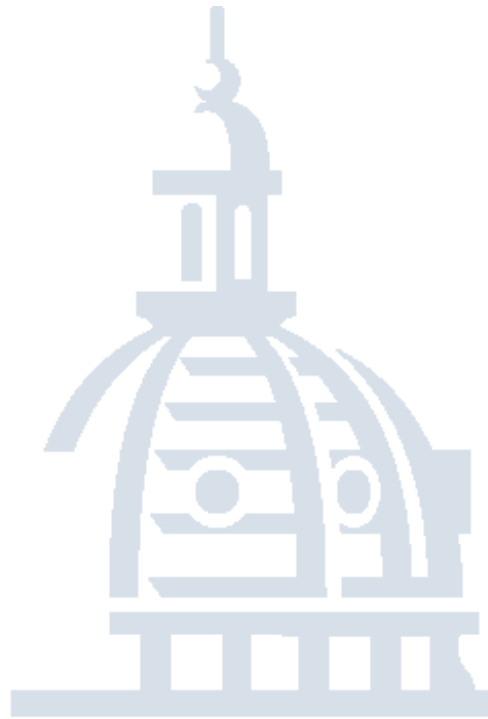
Taxpayers Trust Fund Tax Credit Fund
(Dollars in Millions)

	Actual FY 2016	Actual FY 2017
Funds Available		
Balance Brought Forward	\$ 0.0	\$ 0.0
Transfer from Taxpayer Trust Fund	0.0	0.0
Total Funds Available	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Expenditures		
Transfer to General Fund	\$ 0.0	\$ 0.0
Reversion to the Taxpayer Trust Fund	0.0	0.0
Total Expenditures	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Balance Carried Forward	<u>\$ 0.0</u>	<u>\$ 0.0</u>

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STATE OF IOWA
FY 2017
YEAR-END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS

Appendix A



FISCAL SERVICES DIVISION

DECEMBER 2017



**LEGISLATIVE
SERVICES AGENCY**

Serving the Iowa Legislature

**FY 2017 Appropriations Adjustment Enacted in
Senate File 130 (FY 2017 Budget Adjustment Act)**

Department	Appropriation Name	Line-Item Adjustments	\$11.5 Million Reduction	\$48.4 Million Reduction	Total Adjustments
Administrative Services, Department of	Operations	\$ 0	\$ -37,943	\$ -136,384	\$ -174,327
Administrative Services, Department of	Federal Cash Management - Standing	0	0	-50,000	-50,000
Administrative Services, Department of	Utilities	0	0	-46,341	-46,341
Administrative Services, Department of	Terrace Hill Operations	0	-3,779	-14,112	-17,891
Administrative Services, Department of	Unemployment Compensation - Standing	0	0	-15,389	-15,389
Administrative Services, Department of Total		0	-41,722	-262,226	-303,948
Aging, Iowa Department on	Aging Programs	0	-117,000	-360,453	-477,453
Aging, Iowa Department on	Office of LTC Ombudsman	0	-13,034	-39,547	-52,581
Aging, Iowa Department on Total		0	-130,034	-400,000	-530,034
Agriculture and Land Stewardship, Dept of	Administrative Division	0	-184,948	-320,201	-505,149
Agriculture and Land Stewardship, Dept of	Water Quality Initiative	0	0	-79,799	-79,799
Agriculture and Land Stewardship, Dept of Total		0	-184,948	-400,000	-584,948
Attorney General	General Office AG	0	-38,383	-279,215	-317,598
Attorney General	Victim Assistance Grants	0	-32,352	-235,340	-267,692
Attorney General	Legal Services Poverty Grants	0	-11,529	-83,870	-95,399
Attorney General Total		0	-82,264	-598,425	-680,689
Auditor of State	Auditor of State - General Office	0	-10,025	0	-10,025
Auditor of State Total		0	-10,025	0	-10,025
Blind, Department for the	Department for the Blind	0	-24,521	0	-24,521
Blind, Department for the Total		0	-24,521	0	-24,521
Civil Rights Commission, Iowa	Civil Rights Commission	0	-12,478	0	-12,478
Civil Rights Commission, Iowa Total		0	-12,478	0	-12,478
College Student Aid Commission	Rural IA Primary Care Loan Repayment Prog.	0	0	-390,984	-390,984
College Student Aid Commission	Rural Nurse/PA Loan Repayment	0	-115,194	0	-115,194
College Student Aid Commission Total		0	-115,194	-390,984	-506,178
Commerce, Department of	Alcoholic Beverages Operations	0	-12,953	0	-12,953
Commerce, Department of	Professional Licensing Bureau	0	-4,784	0	-4,784
Commerce, Department of Total		0	-17,737	0	-17,737
Corrections, Department of	Ft. Madison Institution	0	-37,507	-1,015,045	-1,052,552
Corrections, Department of	Clarinda Institution	0	-22,730	-825,294	-848,024
Corrections, Department of	Anamosa Institution	0	-29,339	-811,751	-841,090
Corrections, Department of	Oakdale Institution	0	-54,568	-611,991	-666,559
Corrections, Department of	Fort Dodge Institution	0	-27,069	-303,584	-330,653
Corrections, Department of	Newton Institution	0	-25,610	-287,218	-312,828
Corrections, Department of	Mount Pleasant Institution	0	-23,068	-258,714	-281,782
Corrections, Department of	Mitchellville Institution	0	-20,620	-231,260	-251,880
Corrections, Department of	CBC District V	0	0	-220,453	-220,453
Corrections, Department of	CBC District I	0	0	-151,211	-151,211
Corrections, Department of	CBC District VI	0	0	-150,458	-150,458
Corrections, Department of	CBC District II	0	0	-116,922	-116,922
Corrections, Department of	Corrections Administration	0	0	-116,105	-116,105
Corrections, Department of	Rockwell City Institution	0	-9,489	-106,406	-115,895
Corrections, Department of	CBC District VIII	0	0	-82,673	-82,673
Corrections, Department of	CBC District VII	0	0	-79,532	-79,532
Corrections, Department of	CBC District III	0	0	-73,300	-73,300
Corrections, Department of	CBC District IV	0	0	-58,083	-58,083
Corrections, Department of Total		0	-250,000	-5,500,000	-5,750,000
Cultural Affairs, Department of	Historical Division	0	-18,964	-161,137	-180,101
Cultural Affairs, Department of	Arts Division	0	0	-41,576	-41,576
Cultural Affairs, Department of	Administration Division	0	0	-8,245	-8,245
Cultural Affairs, Department of Total		0	-18,964	-210,958	-229,922
Drug Control Policy, Governor's Office of	Operations	0	-2,559	0	-2,559
Drug Control Policy, Governor's Office of Total		0	-2,559	0	-2,559
Economic Development Authority	Economic Development Appropriation	0	0	-631,180	-631,180
Economic Development Authority	Tourism Marketing - Adjusted Gross Receipts	0	0	-56,200	-56,200
Economic Development Authority	Councils of Governments (COGs) Assistance	0	0	-10,000	-10,000
Economic Development Authority	Iowa Comm. Volunteer Ser. - Promise	0	0	-2,620	-2,620
Economic Development Authority Total		0	0	-700,000	-700,000

**FY 2017 Appropriations Adjustment Enacted in
Senate File 130 (FY 2017 Budget Adjustment Act)**

Department	Appropriation Name	Line-Item Adjustments	\$11.5 Million Reduction	\$48.4 Million Reduction	Total Adjustments
Education, Department of	Community Colleges General Aid	\$ 0	\$ -1,750,000	\$ -3,000,000	\$ -4,750,000
Education, Department of	Student Achievement/Teacher Quality	0	-469,214	-1,737,786	-2,207,000
Education, Department of	Administrator Mentoring/Coaching Support	0	0	-710,559	-710,559
Education, Department of	Child Development	0	-63,031	-409,701	-472,732
Education, Department of	ECI Family Support and Parent Ed (SRG)	0	-61,822	-401,844	-463,666
Education, Department of	Nonpublic School Transportation	0	0	-278,230	-278,230
Education, Department of	ECI General Aid (SRG)	0	-31,055	-175,049	-206,104
Education, Department of	ECI Preschool Tuition Assistance (SRG)	0	-27,144	-176,439	-203,583
Education, Department of	Iowa Public Television	0	0	-200,000	-200,000
Education, Department of	State Library	0	0	-185,000	-185,000
Education, Department of	State Library - Enrich Iowa	0	-12,872	-83,662	-96,534
Education, Department of	Administration	0	-10,000	-80,000	-90,000
Education, Department of	Competency-Based Education	0	0	-87,000	-87,000
Education, Department of	Early Lit - Early Warning System	0	0	-85,000	-85,000
Education, Department of	Vocational Rehabilitation	0	-61,862	0	-61,862
Education, Department of	Area Education Agency Distribution	0	-5,000	-32,500	-37,500
Education, Department of	Early Lit - Iowa Reading Research Center	0	-5,000	-32,500	-37,500
Education, Department of	Online State Job Posting System	0	0	-20,000	-20,000
Education, Department of	English Language Literacy Grant Program	0	-2,500	-16,250	-18,750
Education, Department of	Attendance Center/Website & Data System	0	0	-12,500	-12,500
Education, Department of	Sac Fox Settlement Education	0	-500	-3,250	-3,750
Education, Department of Total		0	-2,500,000	-7,727,270	-10,227,270
Governor/Lt. Governor's Office	Governor/Lt. Governor's Office	0	-24,301	0	-24,301
Governor/Lt. Governor's Office Total		0	-24,301	0	-24,301
Homeland Security & Emergency Mgmt	Homeland Security & Emer. Mgmt.	0	-23,787	0	-23,787
Homeland Security & Emergency Mgmt Total		0	-23,787	0	-23,787
Human Rights, Department of	Criminal & Juvenile Justice	0	0	-72,272	-72,272
Human Rights, Department of	Central Administration	0	-2,284	-8,921	-11,205
Human Rights, Department of	Community Advocacy and Services	0	0	-6,378	-6,378
Human Rights, Department of Total		0	-2,284	-87,571	-89,855
Human Services, Department of	Medical Assistance	-13,855,709	-1,200,000	0	-15,055,709
Human Services, Department of	Family Investment Program/PROMISE JOBS	-12,073,679	-100,000	-300,000	-12,473,679
Human Services, Department of	Field Operations	-3,000,000	-750,000	-1,322,760	-5,072,760
Human Services, Department of	Child Care Assistance	-3,000,000	-700,000	-967,111	-4,667,111
Human Services, Department of	State Supplementary Assistance	-889,307	0	0	-889,307
Human Services, Department of	Child and Family Services	0	0	-631,142	-631,142
Human Services, Department of	Adoption Subsidy	0	-400,000	0	-400,000
Human Services, Department of	Family Support Subsidy	0	0	-297,180	-297,180
Human Services, Department of	Glenwood Resource Center	0	0	-250,684	-250,684
Human Services, Department of	General Administration	0	-225,000	0	-225,000
Human Services, Department of	Independence MHI	36,912	-125,000	0	-88,088
Human Services, Department of	Woodward Resource Center	0	0	-57,659	-57,659
Human Services, Department of	Cherokee MHI	14,553	0	0	14,553
Human Services, Department of	State Children's Health Insurance	259,179	0	0	259,179
Human Services, Department of	Civil Commitment Unit for Sexual Offenders	478,878	0	0	478,878
Human Services, Department of Total		-32,029,173	-3,500,000	-3,826,536	-39,355,709
Inspections and Appeals, Department of	Public Defender	0	0	-457,481	-457,481
Inspections and Appeals, Department of	Health Facilities Division	0	-41,139	-125,129	-166,268
Inspections and Appeals, Department of	Child Advocacy Board	0	-21,655	-65,864	-87,519
Inspections and Appeals, Department of	Investigations Division	0	-20,788	-63,230	-84,018
Inspections and Appeals, Department of	Administrative Hearings Division	0	-5,485	-16,684	-22,169
Inspections and Appeals, Department of	Food and Consumer Safety	0	-4,819	-14,658	-19,477
Inspections and Appeals, Department of	Administration Division	0	-4,404	-13,398	-17,802
Inspections and Appeals, Department of	Employment Appeal Board	0	-342	-1,037	-1,379
Inspections and Appeals, Department of	Indigent Defense Appropriation	4,300,000	0	0	4,300,000
Inspections and Appeals, Department of Total		4,300,000	-98,632	-757,481	3,443,887
Judicial Branch	Judicial Branch	0	0	-3,000,000	-3,000,000
Judicial Branch Total		0	0	-3,000,000	-3,000,000
Law Enforcement Academy	Law Enforcement Academy	0	-10,703	0	-10,703
Law Enforcement Academy Total		0	-10,703	0	-10,703
Legislative Branch	Legislative Branch	-600,000	0	0	-600,000
Legislative Branch Total		-600,000	0	0	-600,000

**FY 2017 Appropriations Adjustment Enacted in
Senate File 130 (FY 2017 Budget Adjustment Act)**

Department	Appropriation Name	Line-Item Adjustments	\$11.5 Million Reduction	\$48.4 Million Reduction	Total Adjustments
Management, Department of	Appeal Board Claims	\$ 0	\$ -32,006	\$ 0	\$ -32,006
Management, Department of	Department Operations	0	-27,068	0	-27,068
Management, Department of Total		0	-59,074	0	-59,074
Natural Resources, Department of	Natural Resources Operations	0	-149,496	-1,205,000	-1,354,496
Natural Resources, Department of	Floodplain Management Program	0	0	-65,000	-65,000
Natural Resources, Department of	Forestry Health Management	0	0	-30,000	-30,000
Natural Resources, Department of Total		0	-149,496	-1,300,000	-1,449,496
Parole, Board of	Parole Board	0	-12,852	0	-12,852
Parole, Board of Total		0	-12,852	0	-12,852
Public Defense, Department of	Public Defense, Department of	0	0	-241,096	-241,096
Public Defense, Department of Total		0	0	-241,096	-241,096
Public Employment Relations Board	General Office	0	-14,323	0	-14,323
Public Employment Relations Board Total		0	-14,323	0	-14,323
Public Health, Department of	Addictive Disorders	0	0	-730,256	-730,256
Public Health, Department of	Community Capacity	0	-19,974	-534,122	-554,096
Public Health, Department of	Healthy Children and Families	0	-4,433	-251,714	-256,147
Public Health, Department of	Chronic Conditions	0	-13,305	-238,470	-251,775
Public Health, Department of	Essential Public Health Services	0	-218,914	0	-218,914
Public Health, Department of	Public Protection	0	-6,609	-145,512	-152,121
Public Health, Department of	Infectious Diseases	0	-28,525	-58,237	-86,762
Public Health, Department of	Resource Management	0	0	-33,857	-33,857
Public Health, Department of	Congenital & Inherited Disorders Registry	0	-1,147	-7,832	-8,979
Public Health, Department of Total		0	-292,907	-2,000,000	-2,292,907
Public Information Board	Iowa Public Information Board	0	0	-75,000	-75,000
Public Information Board Total		0	0	-75,000	-75,000
Public Safety, Department of	Iowa State Patrol	0	-537,000	-643,000	-1,180,000
Public Safety, Department of	Public Safety DCI	0	-60,000	-146,000	-206,000
Public Safety, Department of	Narcotics Enforcement	0	-42,000	-78,000	-120,000
Public Safety, Department of	Public Safety Administration	0	-38,000	-45,000	-83,000
Public Safety, Department of	DPS Fire Marshal	0	-23,000	-49,000	-72,000
Public Safety, Department of	Human Trafficking Office	0	-50,000	0	-50,000
Public Safety, Department of	Interoperable Communications Sys Board	0	0	-39,000	-39,000
Public Safety, Department of Total		0	-750,000	-1,000,000	-1,750,000
Regents, Board of	University of Iowa - General	0	-1,237,500	-8,000,000	-9,237,500
Regents, Board of	Iowa State University - General	0	-990,000	-8,000,000	-8,990,000
Regents, Board of	University of Northern Iowa - General	0	-522,500	-2,000,000	-2,522,500
Regents, Board of Total		0	-2,750,000	-18,000,000	-20,750,000
Revenue, Department of	Operations	0	0	-1,200,000	-1,200,000
Revenue, Department of Total		0	0	-1,200,000	-1,200,000
Secretary of State, Office of the	Business Services	0	-15,373	0	-15,373
Secretary of State, Office of the	Administration and Elections	0	-15,372	0	-15,372
Secretary of State, Office of the Total		0	-30,745	0	-30,745
Treasurer of State, Office of	Treasurer - General Office	0	-11,511	0	-11,511
Treasurer of State, Office of Total		0	-11,511	0	-11,511
Veterans Affairs, Department of	Iowa Veterans Home	0	-78,896	-200,000	-278,896
Veterans Affairs, Department of	General Administration	0	-50,043	0	-50,043
Veterans Affairs, Department of Total		0	-128,939	-200,000	-328,939
Workforce Development, Department of	Labor Services Division	0	-43,000	-500,000	-543,000
Workforce Development, Department of	Operations - Field Offices	0	-131,000	0	-131,000
Workforce Development, Department of	Offender Reentry Program	0	-60,000	0	-60,000
Workforce Development, Department of	Employee Misclassification Program	0	-16,000	0	-16,000
Workforce Development, Department of Total		0	-250,000	-500,000	-750,000
Grand Total		\$ -28,329,173	\$ -11,500,000	\$ -48,377,547	\$ -88,206,720

STATE OF IOWA
FY 2017
YEAR-END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS

Appendix B

FISCAL SERVICES DIVISION

DECEMBER 2017



LEGISLATIVE
SERVICES AGENCY

Serving the Iowa Legislature

FY 2017 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 Adjustments	Total Approp Expended
Administrative Services, Department of Total	\$ 7,503,746	\$ -61,129	\$ -303,948	\$ 7,138,669	\$ 330,785	\$ 1,700	\$ 0	\$ -154,374	\$ -75,577	\$ 102,534	\$ 7,241,203
Auditor of State Total	939,642	0	-10,025	929,617	0	0	0	0	-473	-473	929,144
Iowa Ethics & Campaign Disclosure Board Total	547,501	0	0	547,501	2,658	16,080	0	0	-1	18,737	566,238
Commerce, Department of Total	1,662,545	0	-17,737	1,644,808	0	0	0	0	-1,465	-1,465	1,643,343
Executive Council Total	89,999	343,548	0	433,547	913,397	0	0	-128,718	0	784,680	1,218,227
Governor/Lt. Governor's Office Total	2,277,774	651	-24,301	2,254,124	79,817	69,392	0	0	-24,469	124,740	2,378,864
Governor's Office of Drug Control Policy Total	239,892	0	-2,559	237,333	0	0	0	0	0	0	237,333
Human Rights, Department of Total	2,505,916	0	-89,855	2,416,061	59,456	0	0	0	-86,194	-26,737	2,389,324
Inspections & Appeals, Department of Total	67,929,594	0	3,443,887	71,373,481	268,741	65,000	-65,000	-269,340	-1,173,328	-1,173,927	70,199,554
Management, Department of Total	5,637,086	1,744,832	-59,074	7,322,844	0	0	0	0	-10	-10	7,322,834
Public Information Board Total	348,198	0	-75,000	273,198	402	41,093	0	0	-1	41,494	314,692
Revenue, Department of Total	500,368,519	-6,006,328	-1,200,000	493,162,191	142,540	0	-128,265	0	-74,946	-60,671	493,101,519
Secretary of State Total	2,881,781	0	-30,745	2,851,036	1,511	0	0	0	-56	1,455	2,852,491
Treasurer of State Total	1,078,807	0	-11,511	1,067,296	1,648,644	0	0	-612,386	-45,149	991,109	2,058,405
Agriculture and Land Stewardship Total	22,574,688	0	-584,948	21,989,740	674,419	0	0	-445,505	-5,159	223,756	22,213,496
Natural Resources, Department of Total	15,312,307	0	-1,449,496	13,862,811	621,060	0	0	-1,108,469	0	-487,408	13,375,403
Cultural Affairs, Department of Total	6,036,713	0	-229,922	5,806,791	6,132	0	0	0	0	6,132	5,812,923
Economic Development Authority Total	17,331,005	0	-700,000	16,631,005	2,379,568	0	0	-1,437,836	0	941,732	17,572,737
Iowa Finance Authority Total	658,000	0	0	658,000	0	0	0	0	-8,075	-8,075	649,925
Iowa Workforce Development Total	17,625,532	0	-750,000	16,875,532	3,593,791	0	0	-2,938,840	0	654,950	17,530,482
Public Employment Relations Board Total	1,342,452	0	-14,323	1,328,129	67,265	0	0	0	-57,673	9,592	1,337,721
Blind, Iowa Commission for the Total	2,350,358	0	-24,521	2,325,837	3,837	0	0	0	-363,113	-359,276	1,966,561
College Student Aid Commission Total	62,102,888	0	-506,178	61,596,710	2,579,317	0	0	-447,121	0	2,132,196	63,728,906
Education, Department of Total	3,445,843,090	1,480,469	-10,227,270	3,437,096,289	2,031,218	0	0	-1,093,378	-566,748	371,092	3,437,467,381
Regents, Board of Total	601,468,864	0	-20,750,000	580,718,864	315	4,500	-4,500	-25,061	-11,763	-36,509	580,682,355
Aging, Iowa Department of Total	13,925,386	0	-530,034	13,395,352	13,148	0	0	0	-1,800	11,349	13,406,701
Public Health, Department of Total	59,371,352	-57,276	-2,292,907	57,021,169	0	0	0	0	-273,836	-273,836	56,747,333
Human Services, Department of Total	1,751,291,251	-31,696	-39,355,709	1,711,903,846	30,977,561	272,079	-272,079	-101,512,418	-2,161,353	-72,696,211	1,639,207,635
Veterans Affairs, Department of Total	12,285,542	0	-328,939	11,956,603	4,452,248	0	0	-3,980,774	-22	471,452	12,428,055
Attorney General Total	17,124,305	0	-680,689	16,443,616	0	0	0	-341,881	-5,000	-346,881	16,096,735
Civil Rights Commission Total	1,169,540	0	-12,478	1,157,062	4,742	0	0	0	-27	4,714	1,161,776
Corrections, Department of Total	385,055,323	-10,000	-5,750,000	379,295,323	4,942,087	1,239,724	-1,239,724	-5,757,423	-96,125	-911,462	378,383,861
Law Enforcement Academy Total	1,003,214	0	-10,703	992,511	990	0	0	0	-1,876	-886	991,625
Parole, Board of Total	1,204,583	0	-12,852	1,191,731	14,961	0	0	0	-73,985	-59,024	1,132,707
Public Defense, Department of Total	6,899,122	-80,618	-241,096	6,577,408	717	0	0	0	-1,779	-1,062	6,576,346
Homeland Security and Emergency Management Total	2,229,623	0	-23,787	2,205,836	0	0	0	-18,694	-18,000	-36,694	2,169,142
Public Safety, Department of Total	97,772,357	0	-1,750,000	96,022,357	291,553	0	0	-135,812	-161,702	-5,961	96,016,396
Judicial Branch Total	181,786,612	0	-3,000,000	178,786,612	0	0	0	0	-20,366	-20,366	178,766,246
Legislative Branch Total	32,860,000	3,753,710	-600,000	36,013,710	0	0	0	0	0	0	36,013,710
Corrections Capital Total	0	0	0	0	978,165	0	0	0	0	978,165	978,165
Regents Capital Total	0	0	0	0	373,001	0	0	0	0	373,001	373,001
Grand Total	\$ 7,350,635,107	\$ 1,076,163	\$ -88,206,720	\$ 7,263,504,550	\$ 57,454,047	\$ 1,709,568	\$ -1,709,568	\$ -120,408,030	\$ -5,310,072	\$ -68,264,055	\$ 7,195,240,495

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

**FY 2017 General Fund Appropriation Activity
Administration and Regulation Appropriation Subcommittee**

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 Adjustments	Total Approp Expended
Administrative Services, Department of	824	Federal Cash Management Standing	\$ 56,587	\$ -6,587	\$ -50,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Administrative Services, Department of	825	Unemployment Compensation-State Standing	440,371	-54,542	-15,389	370,440	0	0	0	0	0	0	370,440
Administrative Services, Department of	C85	Administrative Services, Dept.	4,046,974	0	-174,327	3,872,647	125,944	0	0	0	-72,254	53,691	3,926,338
Administrative Services, Department of	C86	Utilities	2,555,990	0	-46,341	2,509,649	198,397	0	0	-154,374	0	44,023	2,553,672
Administrative Services, Department of	C87	Terrace Hill Operations	403,824	0	-17,891	385,933	6,444	1,700	0	0	-3,324	4,820	390,753
Administrative Services, Department of Total			7,503,746	-61,129	-303,948	7,138,669	330,785	1,700	0	-154,374	-75,577	102,534	7,241,203
Auditor of State	P01	Auditor of State - General Office	939,642	0	-10,025	929,617	0	0	0	0	0	-473	929,144
Auditor of State Total			939,642	0	-10,025	929,617	0	0	0	0	-473	-473	929,144
Iowa Ethics & Campaign Disclosure Board	P21	Iowa Ethics & Campaign Disclosure Board	547,501	0	0	547,501	2,658	16,080	0	0	-1	18,737	566,238
Iowa Ethics & Campaign Disclosure Board Total			547,501	0	0	547,501	2,658	16,080	0	0	-1	18,737	566,238
Commerce, Department of	P42	Alcoholic Beverages Operations	1,214,106	0	-12,953	1,201,153	0	0	0	0	-1,465	-1,465	1,199,688
Commerce, Department of	P48	Professional Licensing Bureau	448,439	0	-4,784	443,655	0	0	0	0	0	0	443,655
Commerce, Department of Total			1,662,545	0	-17,737	1,644,808	0	0	0	0	-1,465	-1,465	1,643,343
Executive Council	867	Court Costs	59,772	210,058	0	269,830	0	0	0	0	0	0	269,830
Executive Council	868	Public Improvements	10,000	-10,000	0	0	0	0	0	0	0	0	0
Executive Council	871	Drainage Assessment	20,227	143,490	0	163,717	0	0	0	0	0	0	163,717
Executive Council	DT3	Performance of Duty FY10	0	0	0	0	25,001	0	0	0	0	25,001	25,001
Executive Council	DT9	Performance of Duty FY2015	0	0	0	0	270,214	0	0	-125,000	0	145,214	145,214
Executive Council	DV9	Performance of Duty FY2016	0	0	0	0	618,182	0	0	-3,718	0	614,464	614,464
Executive Council Total			89,999	343,548	0	433,547	913,397	0	0	-128,718	0	784,680	1,218,227
Governor/Lt. Governor's Office	857	Presidential Electors	0	651	0	651	0	0	0	0	0	0	651
Governor/Lt. Governor's Office	C71	Governor/Lt. Governor's Office	2,185,143	0	-24,301	2,160,842	79,817	34,731	0	0	-24,468	90,080	2,250,922
Governor/Lt. Governor's Office	C73	Terrace Hill Quarters	92,631	0	0	92,631	0	34,661	0	0	-1	34,660	127,291
Governor/Lt. Governor's Office Total			2,277,774	651	-24,301	2,254,124	79,817	69,392	0	0	-24,469	124,740	2,378,864
Governor's Office of Drug Control Policy	C05	Drug Policy Coordinator	239,892	0	-2,559	237,333	0	0	0	0	0	0	237,333
Governor's Office of Drug Control Policy Total			239,892	0	-2,559	237,333	0	0	0	0	0	0	237,333
Human Rights, Department of	J71	Human Rights Administration	223,029	0	-11,205	211,824	1,936	0	0	0	-2,501	-565	211,259
Human Rights, Department of	J72	Community Advocacy and Services	1,022,782	0	-6,378	1,016,404	54,472	0	0	0	-83,525	-29,054	987,350
Human Rights, Department of	J79	Criminal & Juvenile Justice	1,260,105	0	-72,272	1,187,833	3,048	0	0	0	-167	2,882	1,190,715
Human Rights, Department of Total			2,505,916	0	-89,855	2,416,061	59,456	0	0	0	-86,194	-26,737	2,389,324
Inspections & Appeals, Department of	Q44	Indigent Defense Appropriation	29,601,929	0	4,300,000	33,901,929	0	0	0	0	-376,643	-376,643	33,525,286
Inspections & Appeals, Department of	Q50	Child Advocacy Board	2,666,487	0	-87,519	2,578,968	117	0	0	0	-36,900	-36,783	2,542,185
Inspections & Appeals, Department of	Q51	Employment Appeal Board	41,998	0	-1,379	40,619	5,262	0	0	0	-5,399	-138	40,481
Inspections & Appeals, Department of	Q60	Public Defender	26,182,243	0	-457,481	25,724,762	47,979	0	0	0	-355,145	-307,166	25,417,596
Inspections & Appeals, Department of	Q61	Administration Division	542,434	0	-17,802	524,632	22,265	65,000	0	0	-5,176	82,089	606,721
Inspections & Appeals, Department of	Q63	Administrative Hearings Div.	675,445	0	-22,169	653,276	54,905	0	0	0	-56,321	-1,416	651,860
Inspections & Appeals, Department of	Q64	Investigations Division	2,559,838	0	-84,018	2,475,820	58,516	0	0	0	-158,384	-99,867	2,375,953
Inspections & Appeals, Department of	Q65	Health Facilities Division	5,065,809	0	-166,268	4,899,541	79,046	0	-65,000	0	-179,360	-165,314	4,734,227
Inspections & Appeals, Department of	Q75	Food and Consumer Safety	593,411	0	-19,477	573,934	651	0	0	-269,340	0	-268,689	305,245
Inspections & Appeals, Department of Total			67,929,594	0	3,443,887	71,373,481	268,741	65,000	-65,000	-269,340	-1,173,328	-1,173,927	70,199,554
Management, Department of	809	Special Olympics Fund	100,000	0	0	100,000	0	0	0	0	0	0	100,000
Management, Department of	890	Appeal Board Claims	3,000,000	1,744,832	-32,006	4,712,826	0	0	0	0	0	0	4,712,826
Management, Department of	D01	Department of Management Operations	2,537,086	0	-27,068	2,510,018	0	0	0	0	-10	-10	2,510,008
Management, Department of Total			5,637,086	1,744,832	-59,074	7,322,844	0	0	0	0	-10	-10	7,322,834
Public Information Board	P22	Iowa Public Information Board	348,198	0	-75,000	273,198	402	41,093	0	0	-1	41,494	314,692
Public Information Board Total			348,198	0	-75,000	273,198	402	41,093	0	0	-1	41,494	314,692
Revenue, Department of	818	Ag Land Tax Credit	39,100,000	-41,867	0	39,058,133	0	0	0	0	0	0	39,058,133
Revenue, Department of	836	Commercial and Industrial Property Tax Replacement	154,636,698	-2,542,549	0	152,094,149	0	0	0	0	0	0	152,094,149
Revenue, Department of	837	Business Property Tax Credit	125,000,000	0	0	125,000,000	0	0	0	0	0	0	125,000,000
Revenue, Department of	872	Printing Cigarette Stamps	124,652	-123,271	0	1,382	0	0	0	0	0	0	1,382
Revenue, Department of	877	Homestead Tax Credit Aid	135,500,000	-129,379	0	135,370,621	0	0	0	0	0	0	135,370,621
Revenue, Department of	880	Elderly & Disabled Property Tax Credit	26,100,000	-3,024,612	0	23,075,388	0	0	0	0	0	0	23,075,388
Revenue, Department of	929	Military Service Tax Refunds	2,100,000	-144,651	0	1,955,349	0	0	0	0	0	0	1,955,349
Revenue, Department of	T01	Revenue, Department of	17,788,753	0	-1,200,000	16,588,753	142,540	0	-128,265	0	-74,946	-60,671	16,528,082
Revenue, Department of	T04	Tobacco Reporting Requirements	18,416	0	0	18,416	0	0	0	0	0	0	18,416
Revenue, Department of Total			500,368,519	-6,006,328	-1,200,000	493,162,191	142,540	0	-128,265	0	-74,946	-60,671	493,101,519
Secretary of State	D71	Elections/Voter Reg	1,440,890	0	-15,372	1,425,518	0	0	0	0	-4	-4	1,425,514
Secretary of State	D73	Secretary of State-Business Services	1,440,891	0	-15,373	1,425,518	1,511	0	0	0	-52	1,459	1,426,977
Secretary of State Total			2,881,781	0	-30,745	2,851,036	1,511	0	0	0	-56	1,455	2,852,491
Treasurer of State	D70	Watershed Improvement Fund GF	0	0	0	0	1,623,101	0	0	-612,386	0	1,010,716	1,010,716
Treasurer of State	D86	Treasurer - General Office	1,078,807	0	-11,511	1,067,296	25,543	0	0	0	-45,149	-19,606	1,047,690
Treasurer of State Total			1,078,807	0	-11,511	1,067,296	1,648,644	0	0	-612,386	-45,149	991,109	2,058,405
Grand Total			\$ 594,011,000	\$ -3,978,426	\$ 1,619,132	\$ 591,651,706	\$ 3,447,952	\$ 193,265	\$ -193,265	\$ -1,164,817	\$ -1,481,668	\$ 801,467	\$ 592,453,173

**FY 2017 General Fund Appropriation Activity
Agriculture and Natural Resources Appropriation Subcommittee**

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 Adjustments	Total Approp Expended
Agriculture and Land Stewardship	G41	GF-Administrative Division	\$ 17,655,492	\$ 0	\$ -505,149	\$ 17,150,343	\$ 4,319	\$ 0	\$ 0	\$ 0	\$ -5,159	\$ -840	\$ 17,149,503
Agriculture and Land Stewardship	G42	Avian Influenza	0	0	0	0	137,370	0	0	-137,174	0	196	196
Agriculture and Land Stewardship	G60	GF-Soil Conservation Division	0	0	0	0	462,730	0	0	-242,799	0	219,932	219,932
Agriculture and Land Stewardship	G69	Local Food and Farm	75,000	0	0	75,000	70,000	0	0	-65,532	0	4,468	79,468
Agriculture and Land Stewardship	G70	Agricultural Education	25,000	0	0	25,000	0	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	0	189,196
Agriculture and Land Stewardship	GA5	Farmers with Disabilities	130,000	0	0	130,000	0	0	0	0	0	0	130,000
Agriculture and Land Stewardship	GA6	Water Quality Initiative	4,400,000	0	-79,799	4,320,201	0	0	0	0	0	0	4,320,201
Agriculture and Land Stewardship	GB9	Iowa Emergency Food Purchase Program	100,000	0	0	100,000	0	0	0	0	0	0	100,000
Agriculture and Land Stewardship Total			22,574,688	0	-584,948	21,989,740	674,419	0	0	-445,505	-5,159	223,756	22,213,496
Natural Resources, Department of	G72	GF-Natural Resources Operations	12,862,307	0	-1,354,496	11,507,811	0	0	0	0	0	0	11,507,811
Natural Resources, Department of	G82	Floodplain Management Program	1,950,000	0	-65,000	1,885,000	379,940	0	0	-685,441	0	-305,501	1,579,499
Natural Resources, Department of	G83	Forestry Health Management GF	500,000	0	-30,000	470,000	241,120	0	0	-423,028	0	-181,907	288,093
Natural Resources, Department of Total			15,312,307	0	-1,449,496	13,862,811	621,060	0	0	-1,108,469	0	-487,408	13,375,403
Grand Total			\$ 37,886,995	\$ 0	\$ -2,034,444	\$ 35,852,551	\$ 1,295,479	\$ 0	\$ 0	\$ -1,553,973	\$ -5,159	\$ -263,653	\$ 35,588,898

**FY 2017 General Fund Appropriation Activity
Economic Development Appropriation Subcommittee**

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 Adjustments	Total Approp Expended
Cultural Affairs, Department of	812	County Endowment Funding - DCA Grants	\$ 416,702	\$ 0	\$ 0	\$ 416,702	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 416,702
Cultural Affairs, Department of	I21	Arts Council	1,233,764	0	-41,576	1,192,188	0	0	0	0	0	0	1,192,188
Cultural Affairs, Department of	I22	Cultural Grants	172,090	0	0	172,090	6,132	0	0	0	0	6,132	178,222
Cultural Affairs, Department of	I24	Historical Society	3,167,701	0	-180,101	2,987,600	0	0	0	0	0	0	2,987,600
Cultural Affairs, Department of	I25	Archiving Former Governor's Papers	65,933	0	0	65,933	0	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	0	150,000
Cultural Affairs, Department of	I37	Administrative Division - Cultural Affairs	176,882	0	-8,245	168,637	0	0	0	0	0	0	168,637
Cultural Affairs, Department of	I40	Historic Sites	426,398	0	0	426,398	0	0	0	0	0	0	426,398
Cultural Affairs, Department of	I42	Records Center Rent - GF	227,243	0	0	227,243	0	0	0	0	0	0	227,243
Cultural Affairs, Department of Total			6,036,713	0	-229,922	5,806,791	6,132	0	0	0	0	6,132	5,812,923
Economic Development Authority	822	Tourism marketing - Adj. Gross Receipts	1,124,000	0	-56,200	1,067,800	0	0	0	0	0	0	1,067,800
Economic Development Authority	E02	World Food Prize	712,500	0	0	712,500	0	0	0	0	0	0	712,500
Economic Development Authority	E47	Economic Development Approp	15,116,372	0	-631,180	14,485,192	1,767,384	0	0	-1,178,171	0	589,213	15,074,405
Economic Development Authority	E63	STEM Scholarships	0	0	0	0	612,184	0	0	-253,379	0	358,806	358,806
Economic Development Authority	EA6	Councils of Governments (COGs) Assist.	200,000	0	-10,000	190,000	0	0	0	0	0	0	190,000
Economic Development Authority	F01	ICVS-Promise	178,133	0	-2,620	175,513	0	0	0	-6,287	0	-6,287	169,226
Economic Development Authority Total			17,331,005	0	-700,000	16,631,005	2,379,568	0	0	-1,437,836	0	941,732	17,572,737
Iowa Finance Authority	F92	Rent Subsidy Program	658,000	0	0	658,000	0	0	0	0	-8,075	-8,075	649,925
Iowa Finance Authority Total			658,000	0	0	658,000	0	0	0	0	-8,075	-8,075	649,925
Iowa Workforce Development	Q01	IWD Workers Comp Operations (GF)	3,259,044	0	0	3,259,044	181,904	0	0	-135,271	0	46,633	3,305,677
Iowa Workforce Development	Q02	IWD General Fund - Operations	4,305,097	0	-543,000	3,762,097	2,306,217	0	0	-2,146,377	0	159,840	3,921,937
Iowa Workforce Development	Q30	Workforce Development Field Offices	8,976,650	0	-131,000	8,845,650	920,037	0	0	-449,783	0	470,254	9,315,904
Iowa Workforce Development	Q37	Offender Reentry Program	358,464	0	-60,000	298,464	185,633	0	0	-187,053	0	-1,420	297,044
Iowa Workforce Development	Q38	Employee Misclassification	451,458	0	-16,000	435,458	0	0	0	0	0	0	435,458
Iowa Workforce Development	Q39	I3 State Accounting System	274,819	0	0	274,819	0	0	0	-20,356	0	-20,356	254,463
Iowa Workforce Development Total			17,625,532	0	-750,000	16,875,532	3,593,791	0	0	-2,938,840	0	654,950	17,530,482
Public Employment Relations Board	Q81	PER Board - General Office	1,342,452	0	-14,323	1,328,129	67,265	0	0	0	-57,673	9,592	1,337,721
Public Employment Relations Board Total			1,342,452	0	-14,323	1,328,129	67,265	0	0	0	-57,673	9,592	1,337,721
Grand Total			\$ 42,993,702	\$ 0	\$ -1,694,245	\$ 41,299,457	\$ 6,046,756	\$ 0	\$ 0	\$ -4,376,677	\$ -65,748	\$ 1,604,331	\$ 42,903,788

**FY 2017 General Fund Appropriation Activity
Education Appropriation Subcommittee**

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 Adjustments	Total Approp Expended
Blind, Iowa Commission for the	J01	Department for the Blind	\$ 2,298,358	\$ 0	\$ -24,521	\$ 2,273,837	\$ 3,837	\$ 0	\$ 0	\$ 0	\$ -363,113	\$ -359,276	\$ 1,914,561
Blind, Iowa Commission for the	J03	Audio Information Services	52,000	0	0	52,000	0	0	0	0	0	0	52,000
Blind, Iowa Commission for the Total			2,350,358	0	-24,521	2,325,837	3,837	0	0	0	-363,113	-359,276	1,966,561
College Student Aid Commission	804	Tuition Grant Program-Standing	48,939,681	0	0	48,939,681	0	0	0	0	0	0	48,939,681
College Student Aid Commission	806	Vocational Technical Tuition Grant	2,250,185	0	0	2,250,185	0	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	0	1,975,000
College Student Aid Commission	I01	College Aid Commission	431,896	0	0	431,896	0	0	0	0	0	0	431,896
College Student Aid Commission	I02	National Guard Benefits Program	2,100,000	0	0	2,100,000	2,579,317	0	0	-447,121	0	2,132,196	4,232,196
College Student Aid Commission	I07	Reg. Nurse and Nurse Ed. Loan Forgiveness Prog	80,852	0	0	80,852	0	0	0	0	0	0	80,852
College Student Aid Commission	I09	All Iowa Opportunity Scholarships	2,840,854	0	0	2,840,854	0	0	0	0	0	0	2,840,854
College Student Aid Commission	I10	Barber and Cos. Arts & Sciences Tuition Grant Program	36,938	0	0	36,938	0	0	0	0	0	0	36,938
College Student Aid Commission	I13	All Iowa Opportunity Foster Care Grant Program	454,057	0	0	454,057	0	0	0	0	0	0	454,057
College Student Aid Commission	I14	Des Moines University Programs	400,973	0	0	400,973	0	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	0	392,452
College Student Aid Commission	I22	Rural Iowa Primary Care Loan Repayment Program	1,600,000	0	-390,984	1,209,016	0	0	0	0	0	0	1,209,016
College Student Aid Commission	I24	Rural Nurse/PA Loan Program	200,000	0	-115,194	84,806	0	0	0	0	0	0	84,806
College Student Aid Commission	I26	Teach Iowa Scholars	400,000	0	0	400,000	0	0	0	0	0	0	400,000
College Student Aid Commission Total			62,102,888	0	-506,178	61,596,710	2,579,317	0	0	-447,121	0	2,132,196	63,728,906
Education, Department of	811	Child Development	12,606,196	0	-472,732	12,133,464	0	0	0	0	-180,685	-180,685	11,952,779
Education, Department of	898	Sac and Fox Indian Settlement Education	100,000	0	-3,750	96,250	0	0	0	0	0	0	96,250
Education, Department of	905	State Foundation School Aid	3,087,941,587	1,481,135	0	3,089,422,722	0	0	0	0	0	0	3,089,422,722
Education, Department of	916	Transportation Nonpublic Students	8,560,931	-666	-278,230	8,282,035	0	0	0	0	0	0	8,282,035
Education, Department of	I50	Comm College Salaries	500,000	0	0	500,000	0	0	0	0	0	0	500,000
Education, Department of	I51	Administration	6,054,047	0	-90,000	5,964,047	0	0	0	0	0	0	5,964,047
Education, Department of	I52	Vocational Education Administration	598,197	0	0	598,197	0	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	0	2,176,797
Education, Department of	I57	Textbook Services For Nonpublic	650,214	0	0	650,214	0	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	0	2,630,134
Education, Department of	I59	Merged Area Schools-Gen Aid	204,290,605	0	-4,750,000	199,540,605	0	0	0	0	0	0	199,540,605
Education, Department of	I60	Early Childhood Family Support and Parent Ed.	12,364,434	0	-463,666	11,900,768	0	0	0	0	0	0	11,900,768
Education, Department of	I67	Vocational Rehabilitation DOE	5,911,200	0	-61,862	5,849,338	0	0	0	0	0	0	5,849,338
Education, Department of	I68	Independent Living	89,128	0	0	89,128	0	0	0	0	0	0	89,128
Education, Department of	I69	Teacher Quality/Student Achievement	57,391,351	0	-2,207,000	55,184,351	1,788,271	0	0	-901,107	0	887,165	56,071,516
Education, Department of	I78	Iowa Public Television	8,073,846	0	-200,000	7,873,846	0	0	0	0	0	0	7,873,846
Education, Department of	I80	Entrepreneurs with Disabilities Program	145,535	0	0	145,535	0	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	0	700,000
Education, Department of	I92	Independent Living Center Grant	90,294	0	0	90,294	0	0	0	0	0	0	90,294
Education, Department of	I93	State Library	2,715,063	0	-185,000	2,530,063	0	0	0	0	0	0	2,530,063
Education, Department of	I98	Enrich Iowa Libraries	2,574,228	0	-96,534	2,477,694	0	0	0	0	-1,516	-1,516	2,476,178
Education, Department of	IA3	Special Education Services Birth to 3	1,721,400	0	0	1,721,400	0	0	0	0	0	0	1,721,400
Education, Department of	IC2	Early Childhood Iowa Preschool Tuition Assistance	5,428,877	0	-203,583	5,225,294	0	0	0	0	0	0	5,225,294
Education, Department of	IE2	Midwestern Higher Education Compact	100,000	0	0	100,000	0	0	0	0	0	0	100,000
Education, Department of	IE6	Iowa Reading Research Center	1,000,000	0	-37,500	962,500	0	0	0	-126,993	0	-126,993	835,507
Education, Department of	IE7	Early Head Start Projects	600,000	0	0	600,000	0	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	0	8,000,000
Education, Department of	IE9	Competency-Based Education	425,000	0	-87,000	338,000	189,763	0	0	-65,278	0	124,485	462,485
Education, Department of	IF8	Iowa On-Line Initiative	0	0	0	0	53,184	0	0	0	0	53,184	53,184
Education, Department of	IF9	Regional Telecommunications Councils	992,913	0	0	992,913	0	0	0	0	0	0	992,913
Education, Department of	II9	Early Childhood Iowa - School Ready	5,386,113	0	-206,104	5,180,009	0	0	0	0	0	0	5,180,009
Education, Department of	W01	Attendance Center Perf/Website & Data Sys Support	250,000	0	-12,500	237,500	0	0	0	0	0	0	237,500
Education, Department of	W02	Administrator Mentoring/Coaching and Support System	1,000,000	0	-710,559	289,441	0	0	0	0	-382,878	-382,878	-93,437
Education, Department of	W03	English Language Literacy Grant Program	500,000	0	-18,750	481,250	0	0	0	0	0	0	481,250
Education, Department of	W04	Online State Job Posting System	250,000	0	-20,000	230,000	0	0	0	0	-825	-825	229,175
Education, Department of	W06	Area Education Agency Support System	1,000,000	0	0	1,000,000	0	0	0	0	-736	-736	999,264
Education, Department of	W07	Area Education Agency Distribution	1,000,000	0	-37,500	962,500	0	0	0	0	-108	-108	962,392
Education, Department of	W17	Early Warning System for Literacy	2,000,000	0	-85,000	1,915,000	0	0	0	0	0	0	1,915,000
Education, Department of	W23	Fine Arts Beginning Teacher Mentoring Program	25,000	0	0	25,000	0	0	0	0	0	0	25,000
Education, Department of Total			3,445,843,090	1,480,469	-10,227,270	3,437,096,289	2,031,218	0	0	-1,093,378	-566,748	371,092	3,437,467,381

**FY 2017 General Fund Appropriation Activity
Education Appropriation Subcommittee**

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 Adjustments	Total Approp Expended
Regents, Board of	L01	SUI - General University	\$ 232,223,005	\$ 0	\$ -9,237,500	\$ 222,985,505	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 222,985,505
Regents, Board of	L07	SUI - State of Iowa Cancer Registry	149,051	0	0	149,051	0	0	0	0	0	0	149,051
Regents, Board of	L08	SUI - State of Iowa Birth Defects Registry	38,288	0	0	38,288	0	0	0	0	0	0	38,288
Regents, Board of	L09	SUI - Waterman Iowa Nonprofit Resource Center	162,539	0	0	162,539	0	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	0	2,186,558
Regents, Board of	L14	SUI - Hygienic Laboratory	4,402,615	0	0	4,402,615	0	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	0	1,788,265
Regents, Board of	L16	SUI - Specialized Children Health Services	659,456	0	0	659,456	0	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	0	1,500,000
Regents, Board of	L19	SUI - Substance Abuse Consortium	55,529	0	0	55,529	0	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	0	648,930
Regents, Board of	L26	SUI - Iowa Online Advanced Placement Academy	481,849	0	0	481,849	0	0	0	0	0	0	481,849
Regents, Board of	L30	ISU - General University	184,399,852	0	-8,990,000	175,409,852	0	0	0	0	0	0	175,409,852
Regents, Board of	L33	ISU - Veterinary Diagnostic Laboratory	4,000,000	0	0	4,000,000	0	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	0	29,886,877
Regents, Board of	L41	ISU - Cooperative Extension	18,266,722	0	0	18,266,722	0	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	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	0	1,325,000
Regents, Board of	L48	ISU - Small Business Development Centers	101,000	0	0	101,000	0	0	0	0	0	0	101,000
Regents, Board of	L50	UNI - General University	97,057,732	0	-2,522,500	94,535,232	0	0	0	0	0	0	94,535,232
Regents, Board of	L51	UNI - Governor's STEM Advisory Council	5,200,000	0	0	5,200,000	0	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	0	125,302
Regents, Board of	L56	UNI - Recycling and Reuse Center	175,256	0	0	175,256	0	0	0	0	0	0	175,256
Regents, Board of	L60	ISD - Iowa School for the Deaf	9,723,215	0	0	9,723,215	0	0	0	0	0	0	9,723,215
Regents, Board of	L61	ISD/IBS - Licensed Classroom Teachers	82,049	0	0	82,049	0	0	0	0	0	0	82,049
Regents, Board of	L65	IBS - Iowa Braille and Sight Saving School	4,053,893	0	0	4,053,893	0	0	0	0	0	0	4,053,893
Regents, Board of	L70	BOR - Board Office	794,714	0	0	794,714	315	0	0	-25,061	0	-24,746	769,968
Regents, Board of	L72	BOR - Northwest Iowa Regents Resource Center	96,114	0	0	96,114	0	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	-11,763	0
Regents, Board of	L74	BOR - Iowa Public Radio	391,568	0	0	391,568	0	0	0	0	0	0	391,568
Regents, Board of	L75	BOR - Southwest Iowa Resource Center	182,734	0	0	182,734	0	4,500	0	0	0	4,500	187,234
Regents, Board of	L76	BOR - Quad Cities Graduate Study Center	5,000	0	0	5,000	0	0	-4,500	0	0	-4,500	500
Regents, Board of	L79	SUI - Biocatalysis	723,727	0	0	723,727	0	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	0	172,844
Regents, Board of Total			601,468,864	0	-20,750,000	580,718,864	315	4,500	-4,500	-25,061	-11,763	-36,509	580,682,355
Grand Total			\$ 4,111,765,200	\$ 1,480,469	\$ -31,507,969	\$ 4,081,737,700	\$ 4,614,687	\$ 4,500	\$ -4,500	\$ -1,565,560	\$ -941,624	\$ 2,107,503	\$ 4,083,845,203

**FY 2017 General Fund Appropriation Activity
Health and Human Services Appropriation Subcommittee**

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 Adjustments	Total Approp Expended
Aging, Iowa Department of	J42	Aging Programs	\$ 12,548,603	\$ 0	\$ -477,453	\$ 12,071,150	\$ 13,148	\$ 0	\$ 0	\$ 0	\$ -1,800	\$ 11,349	\$ 12,082,499
Aging, Iowa Department of	J43	Office of Long-Term Care Ombudsman	1,376,783	0	-52,581	1,324,202	0	0	0	0	0	0	1,324,202
Aging, Iowa Department of Total			13,925,386	0	-530,034	13,395,352	13,148	0	0	0	-1,800	11,349	13,406,701
Public Health, Department of	830	Iowa Registry for Congenital & Inherited Disorders	232,500	-57,276	-8,979	166,245	0	0	0	0	0	0	166,245
Public Health, Department of	K01	Addictive Disorders	26,988,690	0	-730,256	26,258,434	0	0	0	0	-69,627	-69,627	26,188,807
Public Health, Department of	K05	Healthy Children and Families	5,693,774	0	-256,147	5,437,627	0	0	0	0	-26,792	-26,792	5,410,835
Public Health, Department of	K07	Chronic Conditions	5,080,692	0	-251,775	4,828,917	0	0	0	0	-34,758	-34,758	4,794,159
Public Health, Department of	K09	Community Capacity	7,339,136	0	-554,096	6,785,040	0	0	0	0	-95,657	-95,657	6,689,383
Public Health, Department of	K11	Essential Public Health Services	7,297,142	0	-218,914	7,078,228	0	0	0	0	-4,840	-4,840	7,073,388
Public Health, Department of	K15	Infectious Diseases	1,335,155	0	-86,762	1,248,393	0	0	0	0	0	0	1,248,393
Public Health, Department of	K19	Public Protection	4,399,191	0	-152,121	4,247,070	0	0	0	0	-42,162	-42,162	4,204,908
Public Health, Department of	K21	Resource Management	1,005,072	0	-33,857	971,215	0	0	0	0	0	0	971,215
Public Health, Department of Total			59,371,352	-57,276	-2,292,907	57,021,169	0	0	0	0	-273,836	-273,836	56,747,333
Human Services, Department of	829	Child Abuse Prevention	232,570	-31,696	0	200,874	216,838	0	0	-200,874	0	15,964	216,838
Human Services, Department of	894	Commission Of Inquiry	1,394	0	0	1,394	0	0	0	0	-1,394	-1,394	0
Human Services, Department of	896	Non Resident Commitment M.III	142,802	0	0	142,802	0	0	0	0	-141,778	-141,778	1,024
Human Services, Department of	M01	General Administration	15,673,198	0	-225,000	15,448,198	596,566	0	0	0	-13,745	582,821	16,031,019
Human Services, Department of	M02	DHS - Department -- Wide Duties	2,879,274	0	0	2,879,274	0	0	0	0	0	0	2,879,274
Human Services, Department of	M10	Field Operations	54,442,877	0	-5,072,760	49,370,117	2,752,954	0	0	0	-56,896	2,696,059	52,066,176
Human Services, Department of	M12	Child Support Recoveries	14,663,373	0	0	14,663,373	0	0	0	0	-5,282	-5,282	14,658,091
Human Services, Department of	M22	Eldora Training School	12,233,420	0	0	12,233,420	61,700	0	0	0	-28	61,671	12,295,091
Human Services, Department of	M28	Civil Commitment Unit for Sexual Offenders	10,193,079	0	478,878	10,671,957	0	0	0	0	-1	-1	10,671,956
Human Services, Department of	M30	Cherokee MHI	14,644,041	0	14,553	14,658,594	46,169	0	0	0	-830	45,340	14,703,934
Human Services, Department of	M34	Independence MHI	18,552,103	0	-88,088	18,464,015	0	0	0	0	-6,459	-6,459	18,457,556
Human Services, Department of	M40	Glenwood Resource Center	20,719,486	0	-250,684	20,468,802	692,881	272,079	0	-499,707	0	465,253	20,934,055
Human Services, Department of	M42	Woodward Resource Center	14,053,011	0	-57,659	13,995,352	692,881	0	-272,079	-621,168	0	-200,366	13,794,986
Human Services, Department of	N01	Family Investment Program/JOBS	48,673,875	0	-12,473,679	36,200,196	0	0	0	0	-9,924	-9,924	36,190,272
Human Services, Department of	N10	State Supplementary Assistance	11,611,442	0	-889,307	10,722,135	0	0	0	0	-343,186	-343,186	10,378,949
Human Services, Department of	N20	Medical Assistance	1,318,246,446	0	-15,055,709	1,303,190,737	22,891,475	0	0	-99,505,974	0	-76,614,499	1,226,576,238
Human Services, Department of	N22	Children's Health Insurance	9,176,652	0	259,179	9,435,831	0	0	0	0	0	0	9,435,831
Human Services, Department of	N28	Medical Contracts	17,045,964	0	0	17,045,964	0	0	0	0	-121,672	-121,672	16,924,292
Human Services, Department of	N32	Family Support Subsidy	1,069,282	0	-297,180	772,102	244,769	0	0	-60,458	0	184,311	956,413
Human Services, Department of	N36	Connors Training	33,632	0	0	33,632	0	0	0	0	-35	-35	33,597
Human Services, Department of	N40	Volunteers	84,686	0	0	84,686	0	0	0	0	-8,063	-8,063	76,623
Human Services, Department of	N56	Child Care Assistance	36,389,561	0	-4,667,111	31,722,450	2,781,327	0	0	-1,946	0	2,779,381	34,501,831
Human Services, Department of	N65	MHDS Regional Grants - Polk Co. and E. Iowa	3,000,000	0	0	3,000,000	0	0	0	0	0	0	3,000,000
Human Services, Department of	N70	Adoption Subsidy	43,046,664	0	-400,000	42,646,664	0	0	0	-622,291	0	-622,291	42,024,373
Human Services, Department of	N71	Child and Family Services	84,482,419	0	-631,142	83,851,277	0	0	0	0	-1,452,061	-1,452,061	82,399,216
Human Services, Department of Total			1,751,291,251	-31,696	-39,355,709	1,711,903,846	30,977,561	272,079	-272,079	-101,512,418	-2,161,353	-72,696,211	1,639,207,635
Veterans Affairs, Department of	V01	General Administration	1,200,546	0	-50,043	1,150,503	13	0	0	0	-22	-9	1,150,494
Veterans Affairs, Department of	V03	Iowa Veterans Home	7,594,996	0	-278,896	7,316,100	3,969,833	0	0	-3,522,907	0	446,927	7,763,027
Veterans Affairs, Department of	V06	Vets Home Ownership Program	2,500,000	0	0	2,500,000	0	0	0	0	0	0	2,500,000
Veterans Affairs, Department of	V11	Injured Veterans Grant Program	0	0	0	0	246,397	0	0	-233,897	0	12,500	12,500
Veterans Affairs, Department of	V14	Veterans County Grants	990,000	0	0	990,000	236,005	0	0	-223,970	0	12,034	1,002,034
Veterans Affairs, Department of Total			12,285,542	0	-328,939	11,956,603	4,452,248	0	0	-3,980,774	-22	471,452	12,428,055
Grand Total			\$ 1,836,873,531	\$ -88,972	\$ -42,507,589	\$ 1,794,276,970	\$ 35,442,958	\$ 272,079	\$ -272,079	\$ -105,493,193	\$ -2,437,011	\$ -72,487,246	\$ 1,721,789,724

**FY 2017 General Fund Appropriation Activity
Justice System Appropriation Subcommittee**

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 Adjustments	Total Approp Expended
Attorney General	B01	General Office A.G.	\$ 7,989,905	\$ 0	\$ -317,598	\$ 7,672,307	\$ 0	\$ 0	\$ 0	\$ 0	\$ -5,000	\$ -5,000	\$ 7,667,307
Attorney General	B10	Victim Assistance Grants	6,734,400	0	-267,692	6,466,708	0	0	0	-341,881	0	-341,881	6,124,827
Attorney General	B11	Legal Services Poverty Grants	2,400,000	0	-95,399	2,304,601	0	0	0	0	0	0	2,304,601
Attorney General Total			17,124,305	0	-680,689	16,443,616	0	0	-341,881	-5,000	-346,881	16,096,735	
Civil Rights Commission	J21	Civil Rights Commission	1,169,540	0	-12,478	1,157,062	4,742	0	0	0	-27	4,714	1,161,776
Civil Rights Commission Total			1,169,540	0	-12,478	1,157,062	4,742	0	0	0	-27	4,714	1,161,776
Corrections, Department of	897	State Cases Court Costs	10,000	-10,000	0	0	0	0	0	0	0	0	0
Corrections, Department of	A01	CBC District I	14,787,977	0	-151,211	14,636,766	708,770	0	0	-807,391	0	-98,621	14,538,145
Corrections, Department of	A02	CBC District II	11,500,661	0	-116,922	11,383,739	939,121	0	0	-793,600	0	145,521	11,529,260
Corrections, Department of	A03	CBC District III	7,241,257	0	-73,300	7,167,957	503,483	0	0	-399,395	0	104,088	7,272,045
Corrections, Department of	A04	CBC District IV	5,638,005	0	-58,083	5,579,922	213,231	0	0	-365,566	0	-152,335	5,427,587
Corrections, Department of	A05	CBC District V	21,078,393	0	-220,453	20,857,940	53,430	0	0	-942,371	-53,430	-942,371	19,915,569
Corrections, Department of	A06	CBC District VI	14,863,623	0	-150,458	14,713,165	1,051,301	0	0	-939,284	0	112,017	14,825,182
Corrections, Department of	A07	CBC District VII	7,856,873	0	-79,532	7,777,341	628,113	0	0	-563,913	0	64,200	7,841,541
Corrections, Department of	A08	CBC District VIII	8,167,194	0	-82,673	8,084,521	560,674	0	0	-362,751	0	197,923	8,282,444
Corrections, Department of	A20	Corrections Administration	5,270,010	0	-116,105	5,153,905	1,582	209,000	0	0	-1,787	208,795	5,362,700
Corrections, Department of	A21	Iowa Corrections Offender Network	2,000,000	0	0	2,000,000	0	0	0	0	0	0	2,000,000
Corrections, Department of	A24	County Confinement	1,075,092	0	0	1,075,092	0	0	-34,000	0	-16,087	-50,087	1,025,005
Corrections, Department of	A25	Federal Prisoners/ Contractual	484,411	0	0	484,411	0	0	-340,000	0	-3,572	-343,572	140,839
Corrections, Department of	A26	Corrections Education	2,608,109	0	0	2,608,109	264,875	0	0	-583,152	0	-318,277	2,289,832
Corrections, Department of	A30	Mental Health/Substance Abuse	22,319	0	0	22,319	0	0	0	0	-569	-569	21,750
Corrections, Department of	A34	DOC - Department - Wide Duties	3,407,808	0	0	3,407,808	0	0	0	0	0	0	3,407,808
Corrections, Department of	A40	Ft. Madison Institution	43,771,602	0	-1,052,552	42,719,050	0	0	-308,636	0	-605	-309,241	42,409,809
Corrections, Department of	A45	Anamosa Institution	33,668,253	0	-841,090	32,827,163	3,288	0	-120,000	0	-1,591	-118,303	32,708,860
Corrections, Department of	A50	Oakdale Institution	60,158,092	0	-666,559	59,491,533	5,915	75,000	0	0	-6,490	74,426	59,565,959
Corrections, Department of	A55	Newton Institution	27,974,048	0	-312,828	27,661,220	0	0	0	0	-313	-313	27,660,907
Corrections, Department of	A60	Mt. Pleasant Institution	24,958,195	0	-281,782	24,676,413	1,227	275,000	0	0	-9,643	266,585	24,942,998
Corrections, Department of	A65	Rockwell City Institution	9,836,353	0	-115,895	9,720,458	554	305,724	0	0	-1,087	305,190	10,025,648
Corrections, Department of	A70	Clarinda Institution	25,933,430	0	-848,024	25,085,406	48	375,000	0	0	-79	374,969	25,460,375
Corrections, Department of	A75	Mitchellville Institution	22,645,970	0	-251,880	22,394,090	0	0	-325,000	0	0	-325,000	22,069,090
Corrections, Department of	A80	Ft. Dodge Institution	30,097,648	0	-330,653	29,766,995	6,474	0	-112,088	0	-874	-106,488	29,660,507
Corrections, Department of Total			385,055,323	-10,000	-5,750,000	379,295,323	4,942,087	1,239,724	-1,239,724	-5,757,423	-96,125	-911,462	378,383,861
Law Enforcement Academy	R01	Iowa Law Enforcement Academy	1,003,214	0	-10,703	992,511	990	0	0	0	-1,876	-886	991,625
Law Enforcement Academy Total			1,003,214	0	-10,703	992,511	990	0	0	0	-1,876	-886	991,625
Parole, Board of	B40	Parole Board	1,204,583	0	-12,852	1,191,731	14,961	0	0	0	-73,985	-59,024	1,132,707
Parole, Board of Total			1,204,583	0	-12,852	1,191,731	14,961	0	0	0	-73,985	-59,024	1,132,707
Public Defense, Department of	883	Compensation and Expense	344,644	-80,618	0	264,026	0	0	0	0	0	0	264,026
Public Defense, Department of	R31	Public Defense, Department of	6,554,478	0	-241,096	6,313,382	717	0	0	0	-1,779	-1,062	6,312,320
Public Defense, Department of Total			6,899,122	-80,618	-241,096	6,577,408	717	0	0	0	-1,779	-1,062	6,576,346
Homeland Security & Emergency Mgmt	R40	Homeland Security & Emergency Mgmt.	2,229,623	0	-23,787	2,205,836	0	0	0	-18,694	-18,000	-36,694	2,169,142
Homeland Security and Emergency Management Total			2,229,623	0	-23,787	2,205,836	0	0	0	-18,694	-18,000	-36,694	2,169,142
Public Safety, Department of	849	DPS-POR Unfunded Liabilities	2,500,000	0	0	2,500,000	0	0	0	0	0	0	2,500,000
Public Safety, Department of	R63	Public Safety - Department - Wide Duties	1,834,973	0	0	1,834,973	0	0	0	0	0	0	1,834,973
Public Safety, Department of	R64	Public Safety Administration	4,226,131	0	-83,000	4,143,131	41,940	0	0	0	-37,834	4,106	4,147,237
Public Safety, Department of	R66	DPS - Human Trafficking	200,000	0	-50,000	150,000	0	0	0	0	0	0	150,000
Public Safety, Department of	R67	Public Safety DCI	13,796,544	0	-206,000	13,590,544	29,966	0	0	0	-13,246	16,720	13,607,264
Public Safety, Department of	R68	DCI - Crime Lab Equipment/Training	302,345	0	0	302,345	0	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	0	109,042
Public Safety, Department of	R70	Narcotics Enforcement	7,391,039	0	-120,000	7,271,039	8,675	0	0	0	-14,594	-5,919	7,265,120
Public Safety, Department of	R72	DPS Fire Marshal	4,651,010	0	-72,000	4,579,010	11,226	0	0	0	-4,846	6,380	4,585,390
Public Safety, Department of	R75	Iowa State Patrol	61,501,575	0	-1,180,000	60,321,575	124,314	0	0	0	-91,183	33,131	60,354,706
Public Safety, Department of	R76	DPS/SPOC Sick Leave Payout	279,517	0	0	279,517	0	0	0	0	0	0	279,517
Public Safety, Department of	R82	Fire Fighter Training	825,520	0	0	825,520	75,432	0	0	-135,812	0	-60,380	765,140
Public Safety, Department of	R85	Statewide Interoperable Comm. System	154,661	0	-39,000	115,661	0	0	0	0	0	0	115,661
Public Safety, Department of Total			97,772,357	0	-1,750,000	96,022,357	291,553	0	0	-135,812	-161,702	-5,961	96,016,396
Judicial Branch	B20	Judicial Branch	178,686,612	0	-3,000,000	175,686,612	0	0	0	0	-20,366	-20,366	175,666,246
Judicial Branch	B21	Jury & Witness to Revolving Fund	3,100,000	0	0	3,100,000	0	0	0	0	0	0	3,100,000
Judicial Branch Total			181,786,612	0	-3,000,000	178,786,612	0	0	0	0	-20,366	-20,366	178,766,246
Grand Total			\$ 694,244,679	\$ -90,618	\$ -11,481,605	\$ 682,672,456	\$ 5,255,049	\$ 1,239,724	\$ -1,239,724	\$ -6,253,810	\$ -378,862	\$ -1,377,622	\$ 681,294,833

**FY 2017 General Fund Appropriation Activity
Transportation, Infrastructure, and Capitals Appropriation Subcommittee**

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 Adjustments	Total Approp Expended
Corrections Capital	9ZA	Mitchellville Improvements	\$ 0	\$ 0	\$ 0	\$ 0	\$ 978,165	\$ 0	\$ 0	\$ 0	\$ 0	\$ 978,165	\$ 978,165
Corrections Capital Total			0	0	0	0	978,165	0	0	0	0	978,165	978,165
Regents Capital	LB2	ISU - Research Park - FY 13 Supplemental	0	0	0	0	120,931	0	0	0	0	120,931	120,931
Regents Capital	LB4	Regents - Fire Safety/Def Maint - FY 13 Supp	0	0	0	0	252,071	0	0	0	0	252,071	252,071
Regents Capital Total			0	0	0	0	373,001	0	0	0	0	373,001	373,001
Grand Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,351,166	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,351,166	\$ 1,351,166

**FY 2017 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 Adjustments	Total Approp Expended
Legislative Branch Total			32,860,000	3,753,710	-600,000	36,013,710	0	0	0	0	0	0	36,013,710
Grand Total			\$ 32,860,000	\$ 3,753,710	\$ -600,000	\$ 36,013,710	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,013,710