

## 8.2 Definitions.

When used in [this chapter](#):

1. “*Appropriated receipts*” means receipts that have been appropriated by the general assembly.

2. “*Block grant*” means funds from the federal government awarded in broad program areas within which the state is given considerable latitude in determining how funds are used and for which the state develops its own plan for spending according to general federal guidelines. “*Block grant*” does not include education research grants.

3. “*Budget*” means the budget document required by [this chapter](#) to be transmitted to the general assembly.

4. “*Categorical grant*” means federal funds applied for and received by the state which are in the form of entitlements, formula grants, discretionary grants, open-ended entitlements, or another form that may be used only for specific, narrowly defined activities, except funds for student aid and assistance; grants, contracts, and cooperative agreements for research and training for which no appropriated matching funds are required; and reimbursements for services rendered.

5. “*Custodial funds*” means those funds from various deposits, taxes, or other means that are properly collected from, held for, and distributed to individuals, private organizations, and other governments as provided by law.

6. The terms “*department and establishment*” and “*department or establishment*” mean any executive department, commission, board, institution, bureau, office, or other agency of the state government, by whatever name called, that uses, expends, or receives any government funds, including the state department of transportation, except for funds that are required to match federal aid allotted to the state by the federal government for highway special purposes, but excluding the courts and the general assembly.

7. “*General fund*” means the general fund of the state established pursuant to [section 444.21](#).

8. “*Government*” means the government of the state of Iowa.

9. “*Government funds*” means all moneys appropriated by the general assembly, or moneys collected by or for the state, or a department or establishment of the state, pursuant to authority granted by law.

10. “*Private purpose trust funds*” means trust arrangements under which the principal and income benefit individuals, private organizations, or other governments. “*Private purpose trust funds*” does not include pension or other employee benefit trust funds or investment trust funds.

11. “*Special revenue fund*” means any and all government fees and other revenue receipts earmarked to finance a governmental agency to which a general fund appropriation is not made by the state.

12. “*Unencumbered balance*” means the unobligated balance of an appropriation after charging to the appropriation all unpaid liabilities for goods and services and all contracts or agreements payable from the appropriation.

[C35, §84-e2; C39, §84.02; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §8.2; [81 Acts, ch 17, §1](#)]

[2020 Acts, ch 1063, §2](#); [2024 Acts, ch 1185, §1](#)

Referred to in [§8A.125](#), [8A.502](#), [10A.107](#), [10A.503](#), [10A.506](#), [10A.801](#), [10A.902](#), [16.81](#), [20.33](#), [22.3A](#), [29C.8](#), [35D.7](#), [35D.18](#), [68A.405A](#), [80B.15](#), [84A.5](#), [99D.22](#), [99E.5](#), [100B.4](#), [100C.9](#), [100D.7](#), [124.553](#), [124E.10](#), [124E.19](#), [135C.7](#), [135Q.2](#), [135Q.3](#), [135Q.4](#), [135R.3](#), [136C.10](#), [147A.6](#), [155A.40](#), [162.2B](#), [203.9](#), [203C.2](#), [215A.9](#), [222.92](#), [226.9B](#), [252B.4](#), [252B.5](#), [252B.23](#), [262.9](#), [272C.6](#), [321.491](#), [325A.5](#), [421.17](#), [423.2A](#), [475A.6](#), [477C.7](#), [505.7](#), [523A.501](#), [523A.502](#), [524.207](#), [533.111](#), [543D.22](#), [543E.20](#)

Section amended