

**27—14.40(161A) Appropriations.** Levee reconstruction and repair funds are appropriated to the division of soil conservation of the department of agriculture and land stewardship for the fiscal year beginning July 1, 1993, and ending June 30, 1994. Moneys which are unencumbered or unobligated on June 30, 1994, shall not revert but will be available during subsequent fiscal years. Moneys which are still unencumbered or unobligated on June 30, 1996, shall be credited to the conservation practices revolving loan fund created pursuant to Iowa Code section 161A.71.