Administration and Regulation

Administrative Services, Department of:

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Deferred Compensation Program	509A.12	For funding the State's deferred compensation program established for state employees. (509A.12)	0	0
Federal Cash Management Standing	8A.502(14)	This appropriation is responsible for the State-wide Cost Allocation Program for the State of Iowa. (8A.502(14))	0	0
Sac and Fox Civil Action Costs DAS	1.15	Standing unlimited appropriation from the General Fund for court costs on civil actions. Iowa Code 1.15.	0	0
Unemployment Compensation-State Standing	96.7(7)(d)	This appropriation is responsible for the State Share of Unemployment Compensation claims for the State of Iowa. (96.7(7)(d))	796,449	524,675
Volunteer Emergency Services Provider Death Benefit	100B.31	Standing unlimited appropriation to cover the expenses authorized by Section 100B.31 of the Code of Iowa.	0	100,000

Executive Council:

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Court Costs	7D.10	This appropriation provides for expenses incurred in any proceeding brought by or against any of the state departments in which the state is a party. (7D.10)	210,178	332,210
Drainage Assessment	468.43 (4)	Appropriation is for drainage taxes relating to land under jurisdiction of the Department of Natural Resources. (Iowa Code 468.43 (4))	76,672	193,522
Public Improvements	307.45	This appropriation covers special assessments made against state-owned property (e.g. paving, sewer, water) under Iowa Code 307.45	0	0

Iowa Economic Emergency Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Performance Of Duty EEF	29A.27	This is a contingent fund covering the following: repairing, rebuilding or restoring state property injured, destroyed, or lost by fire, storm, theft, or unavoidable cause; any governmental subdivision needing an interest free loan in an area declared to be a disaster area due to natural causes; and financial grants to meet disaster-related necessary expenses of individuals or families adversely affected by a major disaster, when the President and Governor have declared a disaster.	15,793,094	32,744,876

Governor/Lt. Governor's Office:

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Governor Elect Expenses	7.13	Standing limited appropriation to cover the expenses of the Governor elect. Code section 7.13.	0	0
Interstate Extradition	820.24	Standing unlimited appropriation to cover the expenses authorized by Section 820.24 of the Code of Iowa which states "when the punishment of the crime shall be the confinement of the criminal in the penitentiary, the expenses shall be paid out of the state treasury...and in all other cases they shall be paid out of the county treasury in the county wherein the crime is alleged to have been committed. The expenses shall be the fees paid to the officers of the state on whose governor the requisition is made, and all necessary and actual traveling expenses incurred in returning the prisoner." Iowa Code 820.24.	0	0

Management, Department of:

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Appeal Board Claims	669.11, 25.2	The State Appeal Board is an agency of the state having as its purpose the review of objections to public contracts and bonds and to the budgets of counties, school districts, cities, agricultural extension districts, assessors, and county hospitals, and the approval or rejection of payment of claims against the state that cannot be paid from other appropriations. The State Appeal Board consists of the director of the Department of Management, Auditor of State, and Treasurer of State. (Chap. 669.11 and 25.2)	4,392,296	20,807,447
Cash Reserve Goal Appropriation	8.57	Specifies an appropriation when the Cash Reserve Fund is not at its maximum, per Chapter 8.57, numbered paragraph 1, lettered paragraph a. (8.57)	0	0
Economic Emergency Fund Appropriation	8.55	Appropriation set up under Iowa Code 8.55, section 3, subsection c, numbered paragraph d, under which is there is a transfer from the Economic Emergency Fund in a prior year to balance out the General Fund, an appropriation in the current year is established of the same amount from the General Fund to the EEF of the same amount.	0	0
Special Olympics Fund	8.8	Standing appropriation with the funds to be distributed to one or more organizations which administer Special Olympics programs benefiting the citizens of Iowa with disabilities. (Iowa Code 8.8)	100,000	100,000
Technology Reinvestment Fund - Standing	8.57C	Standing Limited General Fund appropriation for deposit into the Technology Reinvestment Fund created in Chap. 8.57C.	0	0

Rebuild Iowa Infrastructure Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Environment First Fund Appropriation	8.57A	Standing Limited appropriation from the Rebuild Iowa Infrastructure Fund to the Environment First Fund. (Iowa Code 8.57A)	42,000,000	42,000,000

Revenue, Department of:

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Ag Land Tax Credit	426.1	A standing limited appropriation to provide funds for the "Agricultural Land Tax Credit Fund" created under Section 426.1 of the Code. The fund was created to give credit against the tax on each tract of agricultural land within the several school districts of the state in which the levy for the general school funds exceeds five dollars and forty cents per thousand dollars of assessed value. The funds are prorated if the appropriation cannot cover all credits in full. Beginning in FY'94, an appropriation of $39,100,000 was made. Section 425A stipulates that the first $10,000,000 be transferred to the Family Farm Tax Credit Fund.	39,100,000	39,100,000
Business Property Tax Credit	426C.2	Standing Limited appropriation from the General Fund to the Business Property Tax Credit fund to pay for the business property tax credit. (Iowa Code 426C.2)	0	50,000,000
Collection Costs and Fees	422.26	A standing limited appropriation to cover lien fees to County Recorders, sheriffs' fees and other directly related costs of collecting outstanding tax liabilities. (422.26)	0	0
Commercial and Industrial Property Tax Replacement	441.21A	Standing unlimited appropriation to pay for the Commercial/Industrial Property Tax Replacement claims (Iowa Code 441.21A). The amount appropriated becomes limited starting in FY2018 to the amount of moneys appropriated in FY2017.	0	78,201,153
Elderly & Disabled Property Tax Credit	425.39	A standing limited appropriation to provide for refunds of property taxes to those individuals who meet age and disability requirements and submit a proper claim.	23,488,780	24,266,642
Homestead Tax Credit Aid	425.1	A standing limited appropriation that every six months the Department of Revenue remits to each County Treasurer in the state the total money apportioned to that county for a credit against property tax on eligible homesteads in the county.	132,040,596	131,462,117
Military Service Tax Refunds	426A.1	This standing limited appropriation is to reimburse the taxing districts for revenue lost due to prescribed exemptions from or credits against property tax because of military service by the property owner.	2,167,011	2,210,117
Printing Cigarette Stamps	453A.7	A standing "limited" appropriation of $115,000 for the purpose of printing cigarette stamps. The appropriation has been reduced by past across-the-board reductions. This Code language is somewhat contradictory to the Code requirement that all cigarettes sold in the State must have a cigarette stamp affixed. The Department does not believe that the Legislature ever intended for the Department to stop providing cigarette stamps due to the lack of funding to print and pay for cigarette stamps. As a result of this underfunding, the Director is forced to either hold claims until a new fiscal year begins and a new appropriation is available or request a transfer of funds be made from another appropriation into this appropriation. Therefore, the Department is suggesting that Section 453A.7, Code 2001, be amended to read as follows: "There is appropriated annually from funds in the state treasury not otherwise appropriated, sufficient funds to carry out the provisions of this section." (453A.7)	120,262	124,325
Tobacco Reporting Requirements	453C	Senate File 375 passed in the 2003 Legislative Session included additional duties required of the Department of Revenue for enforcement of cigarette issues related to the national tobacco settlement agreement and the Model Statute (Iowa Chapter 453C). The bill made a general fund appropriation of $50,000 for FY 2004 and $25,000 for future fiscal years.	18,416	18,416

Secretary of State:

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Constitutional Amendments	49A.9	Provides funds for publication of and submission to the public of proposed constitutional amendments.	0	0
Iowa Servicemens Ballot Commis	53.50	Provides funds for administering absentee ballots of Iowa residents serving in the armed forces.	0	0

Capital

Natural Resources Capital:

Fish And Wildlife Trust Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
F&G-Capitals	455A.10	To be used for capital projects and contingencies under the jurisdiction of the Fish and Wildlife Division.	0	0

Economic Development

Economic Development Authority:

County Endowment Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Endow Iowa Admin - County Endowment Fund	15E.311 (6)	A standing limited appropriation created in Ch. 1151, section 5, 2006 Acts which amended Code 15E.311 (6). Dollars for IDED Endow Iowa administration appropriated from the County Endowment Fund (fund 0828) to support DED efforts on Endow Iowa Grants and the Endow Iowa Tax Credit Program.	70,000	70,000

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Tourism marketing - Adjusted Gross Receipts	99F.11(3)d	A standing limited appropriation created in Ch. 1151, section 6, 2006 Acts which amended Code 99F.11 (3)(d & e). Regional tourism marketing dollars appropriated from Adjusted Gross Receipts (gambling tax).	1,164,000	1,124,000
World Food Prize	15.368	For funding for the support of the World Food Prize.	800,000	800,000

Iowa Finance Authority:

Rebuild Iowa Infrastructure Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
State Housing Trust Fund (RIIF)	16.181	To the Iowa Finance Authority for deposit in the State Housing Trust Fund for operation of the Local Housing Trust Fund Program and the Project-Based Program. (16.181)	3,000,000	3,000,000

Education

College Student Aid Commission:

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
College Work Study	261.85	The Iowa Work-Study program was established in 1987 to promote part-time employment of students attending Iowa colleges and universities.	0	0
Tuition Grant - For-Profit	261.25	The Tuition Grant - For-Profit Program offers need-based grants to Iowa residents enrolled at accredited independent postsecondary institutions in the state.	2,500,000	1,975,000
Tuition Grant Program-Standing	261.25	The Tuition Grant Program offers need-based grants to Iowa residents enrolled at accredited independent postsecondary institutions in the state.	47,013,448	48,413,448
Vocational Technical Tuition Grant	261.25	This program offers financial aid to students enrolled in Vocational-Technical and Career Option courses at Iowa Community Colleges.	2,250,185	2,250,185

Education, Department of:

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Child Development	279.51	This appropriation provides child development programs for preschool and early elementary high-risk children. Programs include Iowa Shared Visions for preschool children and programs for children kindergarten through grade three. The Shared Visions programs provide parent support for children birth to 3 and preschool programs for children 3 to 5. Shared Visions programs include a collaborative partnership between local Empowerment Boards, Head Start, childcare providers, and school districts. Funds are allocated to the Child Development Coordinating Council for Iowa's Shared Visions. The Department of Education also directly grants funds to school districts for programs designed for at-risk children at the early elementary grades and for children prior to school age. In addition a portion of the appropriation is used to enable the AEAs to establish a network of consultants specializing in working on child development issues. Through this appropriation the department is allocated funds for the administration and support of the child development program.	12,606,196	12,606,196
Iowa On-Line Initiative	256.42(9)a	Iowa On-Line Initiative. Iowa Code Chapter 256.42 (9)(a). Iowa Learning Online is designed to help local Iowa school districts expand learning opportunities for their high school students through courses delivered "at a distance" using technologies such as the Internet and interactive video classrooms connected to the Iowa Communications Network (ICN). Students enroll in Iowa Learning Online courses through their local school district.	0	1,500,000
Sac and Fox Indian Settlement Education	256.30	Standing limited appropriation from the General Fund for distribution to the tribal council of the Sac and Fox Indian settlement for expenses of educating American Indian children residing in the Sac and Fox Indian settlement. Iowa Code 256.30.	100,000	100,000
State Foundation School Aid	257.16	The estimated state foundation aid for school districts will be based on a supplemental state aid amount that will be set in the legislative session. The supplemental state aid for the five designated funds included in school aid (Teacher Leadership Support, Teacher Quality Compensation, Teacher Quality professional development, Education Excellence Phase II, and Early Intervention/Class Size funds) will be set in the legislative session.	2,716,133,473	2,865,029,554
Transportation Nonpublic Students	285.2	The purpose of this program is to provide transportation for students attending approved nonpublic schools. Public school districts are required to provide transportation to children attending an approved nonpublic school, through either the district's buses, contracted bus services, or parental reimbursement. Districts are reimbursed for costs of this service to the extent that funds are appropriated. If parents provide the transportation, claims are submitted to the Department of Education by the public school district to reimburse the parents. The amount of the claims is determined by a code specified formula. If the appropriation is insufficient to pay all claims of parent and districts, the payments are proportionally reduced.	8,560,931	8,560,931

Regents, Board of:

Wine And Beer Promotion Board

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
ISU - Midwest Grape and Wine Industry Institute Standing	123.183.2.2.a	ISU - Midwest Grape and Wine Industry Institute Standing appropriation	250,000	250,000

Human Services

Human Services, Department of:

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Child Abuse Prevention	144.13A	This appropriation equals the amount of $10 per birth certificate fee (Chapter 144.13) up to the standings limitation, if any, and is to be used for child abuse prevention programs. (235A.1)	213,468	215,125
Commission Of Inquiry	229.35	Provide funds to reimburse expenses of commissioners appointed to review persons in mental health institutions.	1,394	0
MH Property Tax Relief	426B.2	This appropriation is a dollar for dollar reduction in the property taxes levied for the funding of services for persons with disabilities, using a base year amount established in 1995. The appropriation was transferred to the Property Tax Relief Fund. The taxes on utilities sold by the Palo Energy Plant were also deposited into the Property Tax Relief Fund. Both were distributed to counties based on a specific formula. In SFY13, counties were relieved of the responsibility of providing the non-federal share of Medicaid mental health and disability services. Beginning in SFY13, this funding was appropriated to the Medical Assistance and MHDS Redesign appropriation to pay Medicaid MHDS costs previously incurred by the counties. (426B.2)	0	0
Non Resident Commitment M.Ill	230.11	Provide funds for the commitment of non-residents who are mentally ill.	142,802	5,766
Non Residents Transfers	230.8	Provide funds for the transfer of non-residents who are mentally ill.	67	0

Public Health, Department of :

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Iowa Registry for Congenital & Inherited Disorders	144.13	Supports active surveillance activities of the Iowa Registry for Congenital and Inherited Disorders and the prevention of child abuse. Amounts appropriated are based upon Code Section 144.13.	213,399	215,055

Veterans Affairs, Department of:

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Veterans County Grants	35A.16	Matching funds up to $10,000 are provided to counties to improve services for veterans.	990,000	990,000

Justice System

Corrections, Department of:

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
State Cases Court Costs	904.507A	Provides funding for legal assistance to inmates involved in specific legal issues such as divorce and bankruptcy. (904.507A)	0	0

Public Defense, Department of:

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Compensation and Expense	29A.8	The Compensation and Expense account is a standing unlimited appropriation and is used when the National Guard is called into Active State Service. Active State Service is service in support of the State for incidences of pubic disaster, riot, rescue, tornado cleanup, floods or as a work force when public employees strike. (29A.8)	179,387	123,573

Public Safety, Department of:

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
DPS-POR Unfunded Liabilities Until 85 Percent	97A.11A	This account is a standing limited appropriation for $5 million starting in FY2013 until the PORS Fund reaches an 85% funded ratio. Created in HF 2518, section 13 of the 2011 Legislative session.	5,000,000	5,000,000
Medical Injuries-DPS Custody	804.28	This account is a standing unlimited appropriation from which the medical expenses of prisoners, injured prior to transfer to the custody of the county sheriff, are paid. Code reference-804.28.	0	0

Legislative Branch

Legislative Branch:

General Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
Citizens Aide	2.12	Standing unlimited appropriation for support of the Citizens Aide.	1,626,137	1,703,401
House	2.12	Standing unlimited appropriation to fund operations of the House of Representatives, including session and interim expenses.	11,287,295	11,591,057
International Relations Account	2.12	International Relations Account	3,053	1,304
Joint Legislative Expenses	2.12	Standing unlimited appropriation to fund expenses of the General Assembly that are incurred jointly by both chambers of the General Assembly.	1,139,577	1,203,185
Legislative Services Agency	2.12	Standing unlimited appropriation to support the Legislative Services Agency.	11,827,297	12,235,255
Senate	2.12	Standing unlimited appropriation to fund operations of the Senate, including session and interim expenses.	7,929,423	8,581,422

Transportation

Transportation, Department of:

Road Use Tax Fund

Appropriation Name	Reference	Appropriation Description	FY 2014 Actuals	FY 2015 Actuals
County Treasurer Equipment Standing	312.13	Standing appropriation under Iowa Code 312.13 to provide funding to County Treasurers for the replacement of computer hardware and software used by county treasurer's to process motor vehicle registrations. Funding does not revert but is available for subsequent fiscal years.	650,000	650,000
Personal Delivery of Services DOT	321.211.2	Standing appropriation to fund the Personal Delivery of Services account of the DOT per Iowa Code 321.211.2. The funds are used to pay for the cost of notice and personal delivery of service in the notification of suspension of license to the licensee.	225,000	225,000