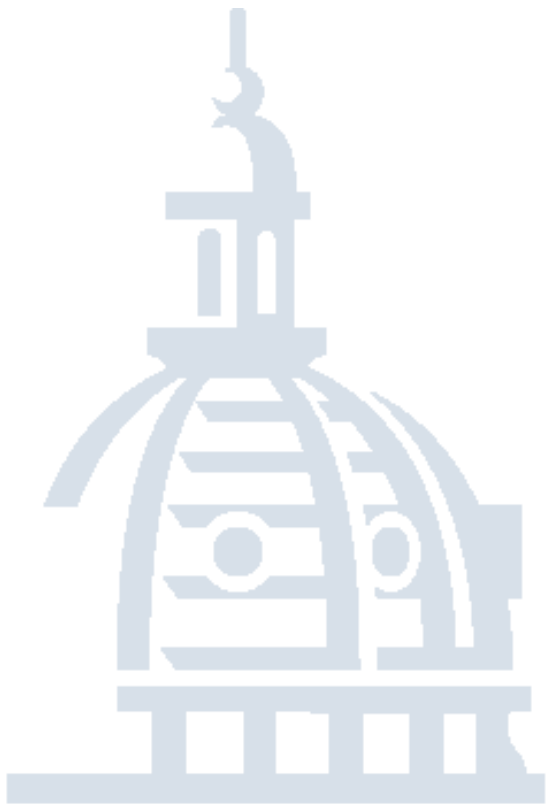


State of Iowa

FY 2021 Year-End Report on General Fund Revenues and Appropriations



**Legislative Services Agency,
Fiscal Services Division**

January 2022

This Page Intentionally Left Blank

Introduction

The purpose of this report is to provide a recap of the General Fund budget enacted for FY 2021. The report includes an overall summary from the time the FY 2021 budget was initially enacted in 2020 to the close of the fiscal year on June 30, 2021. Also included is information on Iowa's reserve funds and the Taxpayer Relief Fund, as these funds are an integral part of the General Fund budgeting and decision-making process.

This report also provides information on various aspects of appropriations activity for FY 2021. Additional information on individual General Fund appropriations for FY 2021 is provided in the **Appendix**.

Summary of FY 2021 General Fund Budget

The FY 2021 General Fund budget was first enacted during the 2020 Legislative Session. The initial budget was based on total available resources of \$8.102 billion (**Figure 1**). This included the May 2020 REC revenue estimate¹ of \$7.877 billion, net revenue adjustments of \$-39.1 million, and an estimated surplus carryforward of \$264.4 million.

Figure 2 shows the revenue adjustments to the FY 2021 budget enacted during both the 2020 and 2021 Legislative Sessions. The largest share of the revenue adjustments resulted from [HF 2641](#) (Department of Revenue Omnibus Act), which had a net revenue adjustment of \$-41.9 million.

A total of \$7.779 billion in FY 2021 appropriations were enacted during the 2020 Legislative Session, resulting in an estimated surplus of \$328.4 million. (**Figure 1**). During the 2021 Legislative Session, the estimate of available resources had increased to \$8.310 billion, largely due to revised General Fund revenue estimates established by the Revenue Estimating Conference (REC) in March 2021.

During the 2021 Legislative Session, \$44.2 million in supplemental appropriations were enacted for FY 2021. This included an appropriation of \$23.2 million in [SF 615](#) (FY 2022 Standing Appropriations Act) and \$21.0 million in [SF 284](#) (FY 2021 Supplemental Appropriations Act) to fund a State contract with Workday, Inc., for continued work to replace the State's personnel, accounting, and budget systems. The revised net appropriations for FY 2021 were \$7.823 billion, and the estimated surplus at the close of the 2021 Legislative Session was \$487.6 million.

Total net General Fund receipts ended the fiscal year at \$8.801 billion, which was \$924.0 million (11.7%) more than the estimate used at the close of the 2020 Legislative Session. The growth relative to the previous year can be attributed to the low level of economic activity that occurred during the initial months of the COVID-19 pandemic that began in early calendar year 2020, combined with a surge in consumer spending financed through pent-up demand and federal stimulus payments. Net appropriations ended the fiscal year \$13.9 million (0.18%) lower than estimated due to standing appropriations adjustments and final reversions. The General Fund budget ended the fiscal year with a surplus of \$1.239 billion.

In response to the COVID-19 emergency, the federal government enacted four Acts in March and April 2020. Those Acts included:

- [H.R. 6074](#) — Coronavirus Preparedness and Response Supplemental Appropriations Act, enacted March 6, 2020.
- [H.R. 6201](#) — Families First Coronavirus Response Act, enacted March 18, 2020.
- [H.R. 748](#) — Coronavirus Aid, Relief, and Economic Security Act (CARES Act), enacted March 27, 2020.
- [H.R. 266](#) — Paycheck Protection Program and Health Care Enhancement Act, enacted April 24, 2020.

Through June 2021, State agencies in Iowa had reported federal awards totaling \$7.761 billion related to the four Acts to address a wide variety of expenses related to the COVID-19 pandemic in FY 2020 and FY 2021. Of this total, \$6.511 billion was awarded directly to State agencies, and \$1.250 billion was awarded to the Iowa Coronavirus

¹ Due to the pandemic, the REC met in March and again in May 2020.

Relief Fund (ICRF). The Governor allocated the ICRF funds to various State agencies and programs to cover costs associated with the pandemic. Of the \$6.511 billion in funds awarded directly to State agencies, \$3.782 billion (58.1%) had been expended as of June 2021. Of the total June 2021 year-to-date expenses, \$2.898 billion (76.6%) was used for unemployment benefits.

The Department of Management (DOM) and Department of Administrative Services (DAS) have established a process for tracking expenditures of federal funds that State agencies have received for costs associated with the COVID-19 pandemic. The expenditure data is available at data.iowa.gov. The LSA also has an [interactive dashboard](#) of federal COVID-19 relief awards and expenses using the DOM data as a source.

Figure 1 shows the changes that occurred with the FY 2021 General Fund budget due to changes in revenue estimates and appropriations adjustments. The table shows the year-end FY 2020 budget and the FY 2021 budget at three points in time.

Figure 1
General Fund Budget
(In Millions)

	FY 2020 Actual	FY 2021		
		Enacted 2020 Session	Revised 2021 Session	Actual
Resources				
REC Estimate/Actual Receipts	\$ 7,930.6	\$ 7,876.6	\$ 8,078.9	\$ 8,800.6
Revenue Adjustments ¹	0.0	- 39.1	- 15.4	0.0
Net General Fund Receipts	7,930.6	7,837.5	8,063.5	8,800.6
Surplus Carryforward	195.6	264.4	246.9	246.9
Total Resources	\$ 8,126.2	\$ 8,101.9	\$ 8,310.4	\$ 9,047.5
Appropriations				
Enacted Appropriations	\$ 7,642.6	\$ 7,778.5	\$ 7,778.5	\$ 7,778.5
Adjustments to Standing Appropriations	4.7	0.0	5.1	4.1
Net Supplemental/Deappropriations	185.6	0.0	44.2	44.2
Total Appropriations	\$ 7,832.9	\$ 7,778.5	\$ 7,827.8	\$ 7,826.8
Reversions	- 12.2	- 5.0	- 5.0	- 17.9
Net Appropriations	\$ 7,820.7	\$ 7,773.5	\$ 7,822.8	\$ 7,808.9
Ending Balance – Surplus	\$ 305.5	\$ 328.4	\$ 487.6	\$ 1,238.6

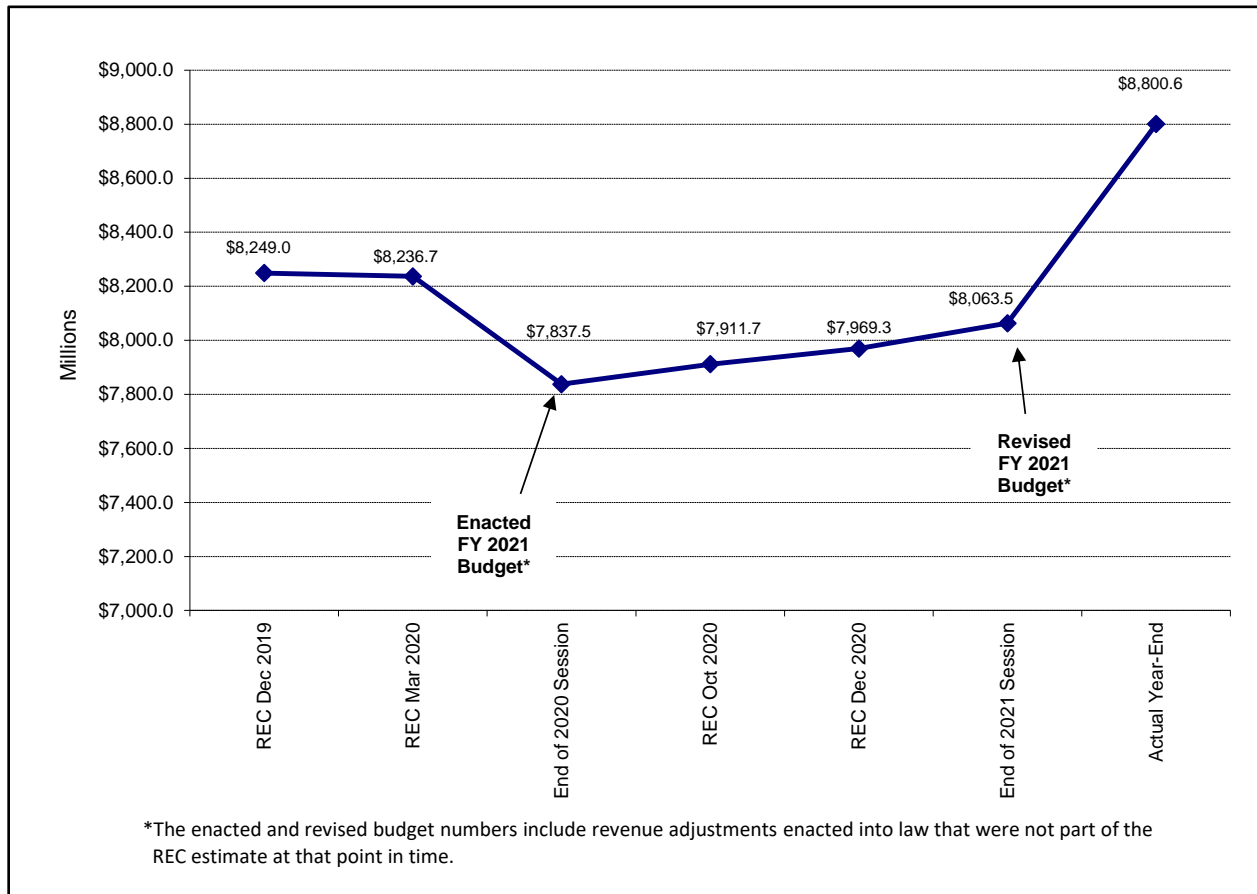
Numbers may not equal totals due to rounding.

¹ The FY 2021 revenue adjustments enacted during the 2020 and 2021 Legislative Sessions are included in the actual receipts number.

Figure 2
Estimated General Fund Revenue Adjustments
Enacted for FY 2021
(In Millions)

Bill No.	Revenue Description	2020	2021
		Session	Session
HF 760	Hotel and Motel Local Sales Tax Act	\$ 2.7	\$ 0.0
HF 2340	529 Plan Out-of-State Private Schools Act	- 0.2	0.0
HF 2641	Department of Revenue Omnibus Act	- 41.9	0.0
SF 457	Criminal Surcharge and Court Fee Reform Act	0.3	0.0
SF 367	Criminal Surcharge, Court Fees Act	0.0	- 0.4
SF 619	Taxation and Other Provisions Act	0.0	- 15.0
Total		<u>\$ - 39.1</u>	<u>\$ - 15.4</u>

Figure 3
FY 2021 General Fund Revenue Estimates



Summary of General Fund Revenues

Net General Fund Receipts

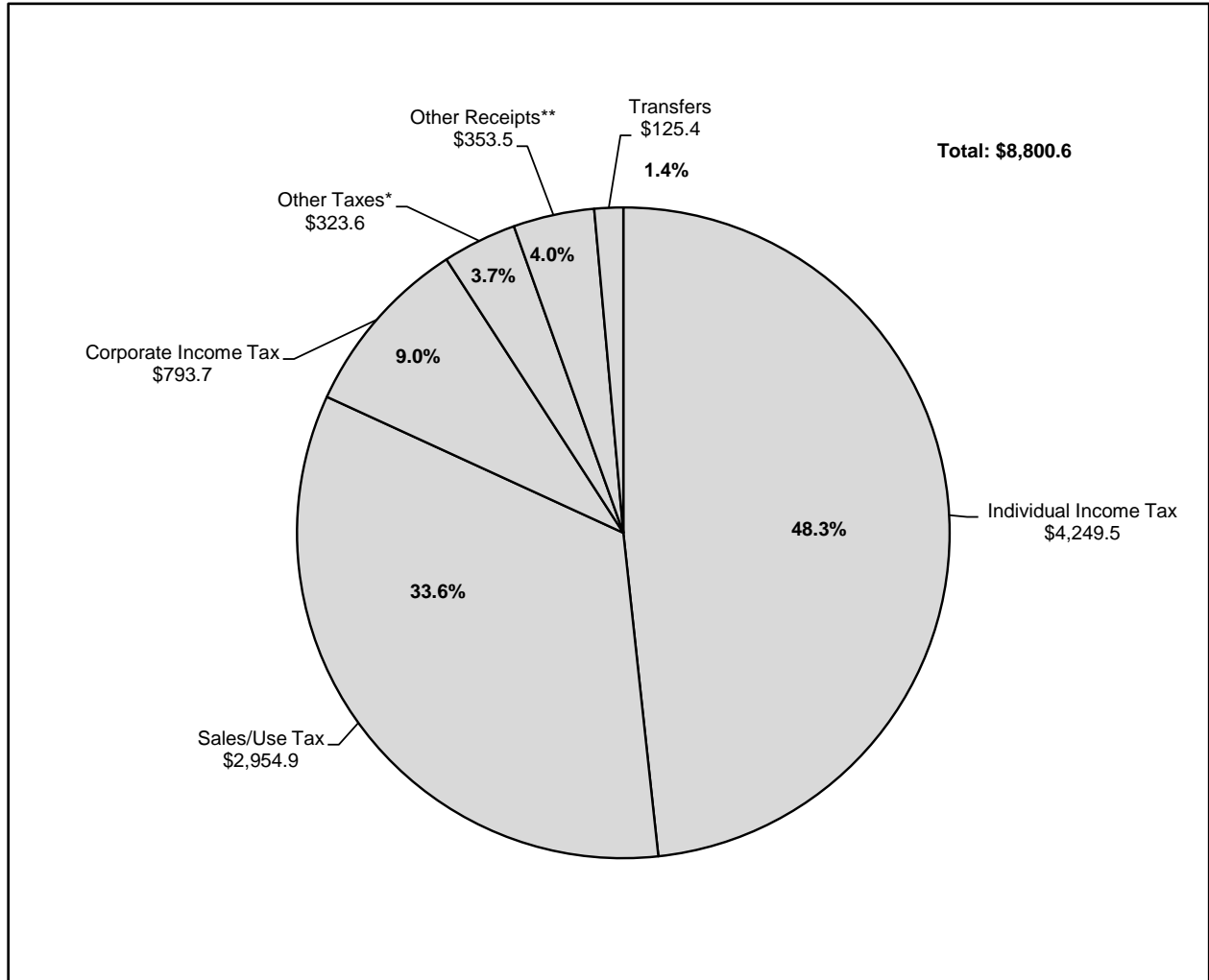
Net General Fund receipts for FY 2021 totaled \$8.675 billion, and the General Fund received \$125.4 million in revenue transfers for total net General Fund receipts of \$8.801 billion. This represents an increase of \$870.0 million (11.0%) compared to FY 2020 (**Figure 4**). Growth was driven by a \$301.5 million (7.6%) increase in individual income tax receipts. Sales/use tax and corporate income tax receipts contributed to a combined \$516.2 million in growth.

Figure 4
Summary of General Fund Net Receipts
(In Millions)

	FY 2020	FY 2021	FY 2021 vs FY 2020	Percent Change
Net Receipts				
Individual Income Tax	\$ 3,948.0	\$ 4,249.5	\$ 301.5	7.6%
Sales/Use Tax	2,611.8	2,954.8	343.0	13.1%
Corporate Income Tax	620.5	793.7	173.2	27.9%
Other Taxes*	308.7	323.8	15.1	4.9%
Other Receipts**	326.9	353.4	26.5	8.1%
Subtotal – Net Receipts	<u>\$ 7,815.9</u>	<u>\$ 8,675.2</u>	<u>\$ 859.3</u>	<u>11.0%</u>
Transfers	114.7	125.4	10.7	9.3%
Total Net Receipts Plus Transfers	<u>\$ 7,930.6</u>	<u>\$ 8,800.6</u>	<u>\$ 870.0</u>	<u>11.0%</u>
<p>* Other Taxes includes: inheritance, insurance, beer, franchise, and miscellaneous taxes. ** Other Receipts include: institutional payments, liquor profits, interest, fees, judicial revenue, and miscellaneous receipts. The numbers may not equal totals due to rounding.</p>				

Of the total \$8.801 billion, 81.9% was collected from individual income taxes and sales/use tax (net of refunds) (Figure 5). Corporate income tax receipts made up 7.8%, and the remaining 9.5% 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.

Figure 5
FY 2021 General Fund Net Receipts
 (Dollars in Millions)



* Other Taxes include: inheritance, insurance, beer, franchise, and miscellaneous taxes.

**Other Receipts include: institutional payments, liquor profits, interest, fees, judicial revenue, and miscellaneous receipts.

Revenue Trends

From FY 2012 to FY 2021, net General Fund receipts increased by \$2.490 billion, equating to an average annual increase of 3.8% (**Figure 6**). During this period, individual income tax grew by \$1.216 billion (3.8% annually) and sales/use tax increased \$911.9 million (4.2% annually). All other General Fund revenues combined experienced a net increase of \$361.3 million from FY 2012 to FY 2021.

Figure 6
General Fund Receipts Net of Refunds
(In Millions)

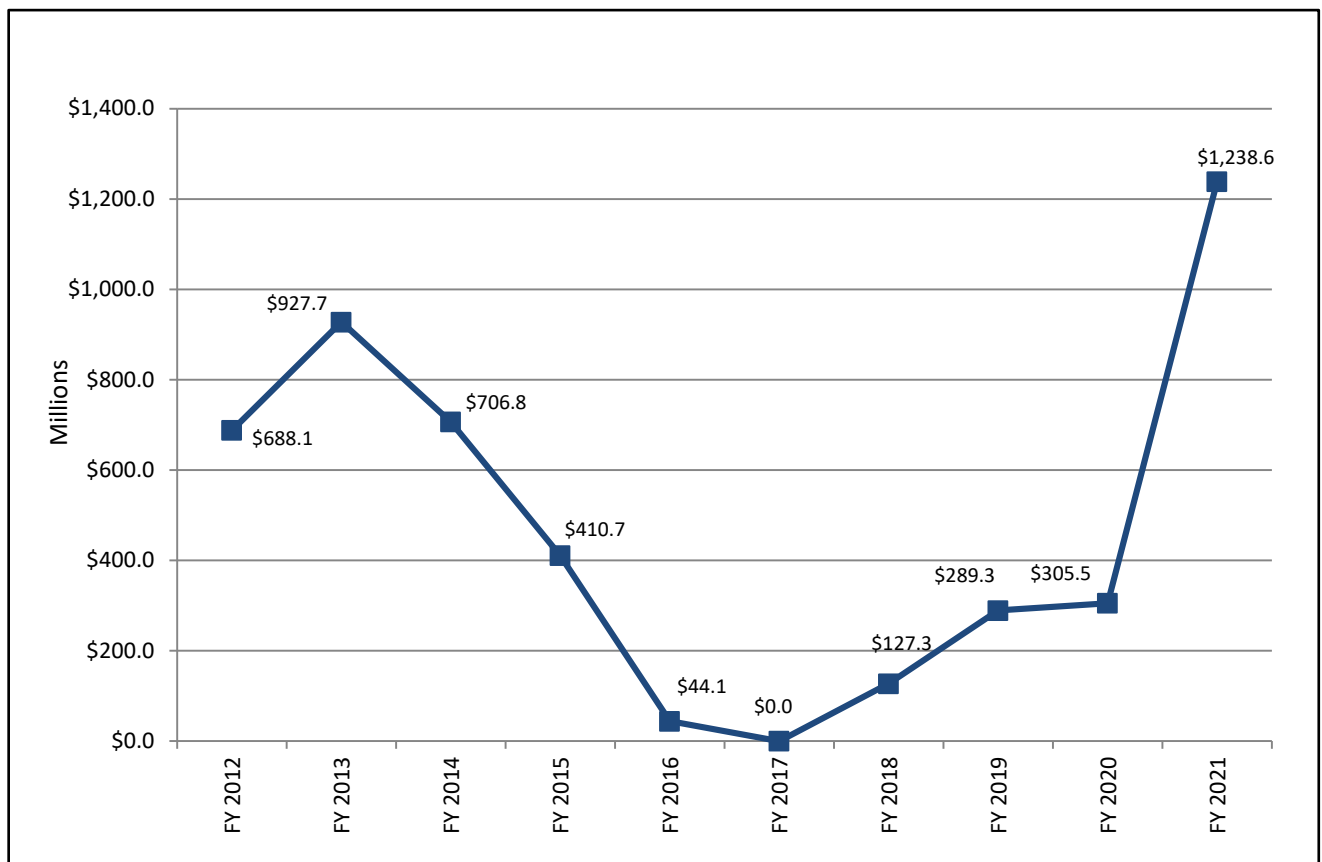


General Fund Surplus

Figure 7 shows how the General Fund surplus has fluctuated since FY 2012. The surplus declined significantly from FY 2013 to FY 2017 due to appropriations growth exceeding revenue growth over the period. Revenue growth 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.

For FY 2021, total General Fund resources (including transfers and carryforward funds) increased 11.3% (\$921.3 million) compared to FY 2020, while net appropriations decreased \$11.8 million. As a result, the General Fund ended the fiscal year with a surplus of \$1,238.6 million. The significant increase in receipts coupled with the \$11.8 million reduction in net appropriations resulted in a \$933.1 million increase in the ending balance surplus at the end of FY 2021.

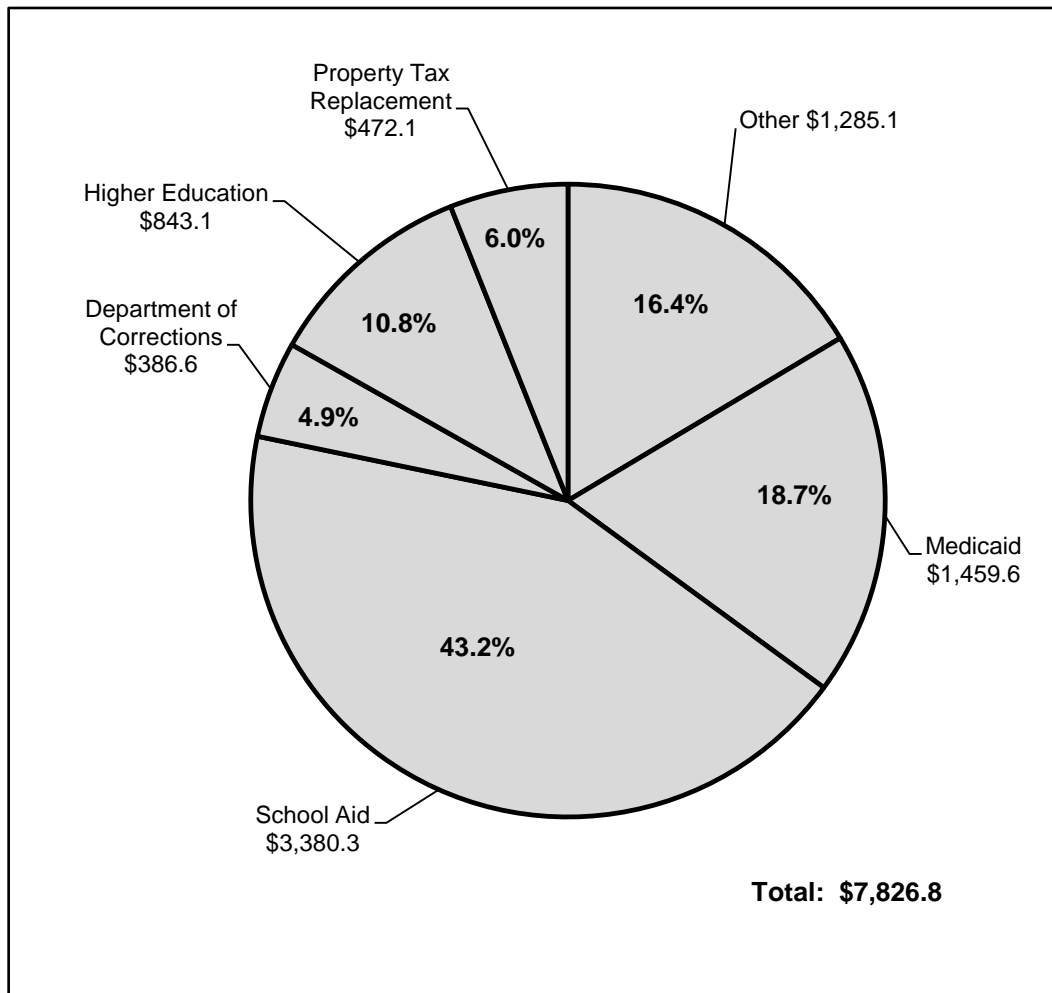
Figure 7
General Fund Surplus
(In Millions)



Appropriations

Figure 8 shows the FY 2021 appropriations divided into six categories. Of the categories listed, School Aid and Medicaid comprised 61.9% of total appropriations for FY 2021. Appropriations for Higher Education (Regents institutions, community colleges, and the College Student Aid Commission) made up 10.8% of the total spending, and appropriations for the Department of Corrections and for Property Tax Replacement comprised 4.9% and 6.0%, respectively. The remaining 16.4% of the General Fund appropriations provided funding for all other departments and programs.

Figure 8
FY 2021 General Fund Appropriations
(In Millions)



The total funds appropriated for FY 2021 were relatively unchanged compared to FY 2020 (**Figure 9**). A total of \$7.827 billion was appropriated in FY 2021, which was a decrease of \$6.1 million (0.1%) compared to FY 2020. Of the total funds appropriated, School Aid received an increase totaling \$94.6 million (2.9%). Appropriations for Higher Education and Medicaid were reduced \$7.6 million and \$56.8 million, respectively. Nearly every other area of the FY 2021 General Fund appropriation budget was reduced from the FY 2020 level.

Two of the largest appropriations reductions were related to one-time appropriations made in FY 2020. These included \$21.0 million for flood mitigation assistance to local governments and a \$70.0 million supplemental appropriation to eliminate the projected budget shortfall in the Rebuild Iowa Infrastructure Fund (RIIF). The appropriation for Medicaid was also reduced by \$56.8 million, primarily due to an increase of 6.2% in the Federal Medical Assistance Percentage (FMAP), which reduced the State's costs.

Figure 9
Summary of General Fund Appropriations
(In Millions)

<u>Appropriations Categories</u>			FY 2021 vs	Percent Change
	FY 2020	FY 2021	FY 2020	
School Aid	\$ 3,285.7	\$ 3,380.3	\$ 94.6	2.9%
Medicaid	1,516.4	1,459.6	-56.8	-3.7%
Higher Education	850.7	843.1	-7.6	-0.9%
Property Tax Replacement	476.2	472.1	-4.1	-0.9%
Department of Corrections	386.7	386.6	-0.1	0.0%
Other	1,317.2	1,285.1	-32.1	-2.4%
Total	\$ 7,832.9	\$ 7,826.8	\$ -6.1	-0.1%

Numbers may not equal totals due to rounding.

Appropriations Trends

From FY 2012 to FY 2021, General Fund appropriations increased from \$6.013 billion to \$7.827 billion, an increase of \$1.814 billion. This represents an average annual increase of 3.0% over the 10 years (**Figure 11**).

The area of the General Fund budget that experienced the fastest rate of growth is Medicaid, which comprised 18.6% of the total FY 2021 General Fund budget. From FY 2012 to FY 2021, the General Fund Medicaid appropriation increased by \$406.0 million, representing an average annual increase of 3.7% over the period. (**Figure 10**)

School Aid comprised the largest portion of the FY 2021 General Fund budget at 43.2%, and therefore has accounted for the largest dollar increase over the last 10 years. School Aid increased by a total of \$756.5 million during this period, representing an average annual increase of 2.9%.

Figure 10
School Aid and Medicaid Appropriations Changes from FY 2012 to FY 2021

<u>Appropriations</u>			FY 2021 vs	Average Annual
	FY 2012	FY 2021	FY 2012	Percent Change
School Aid	\$ 2,623.8	\$ 3,380.3	\$ 756.5	2.9%
Medicaid	1,053.6	1,459.6	406.0	3.7%

Numbers may not equal totals due to rounding.

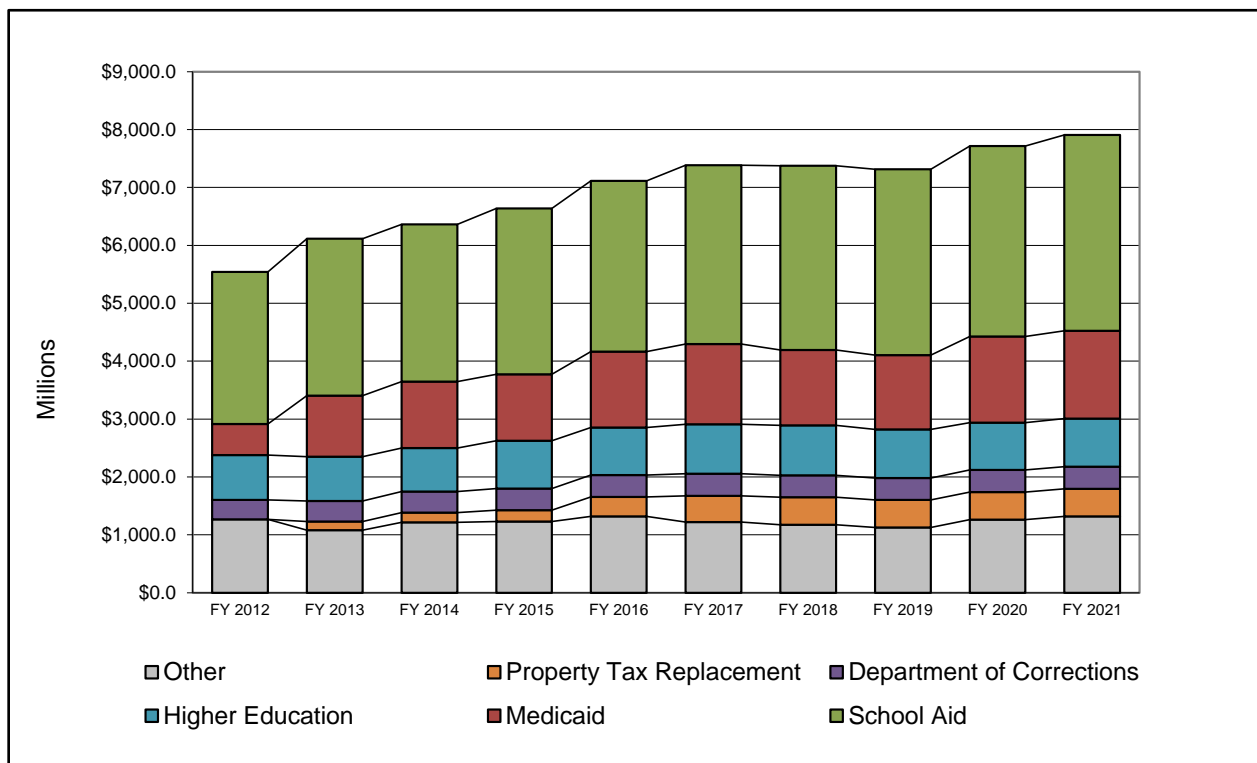
Three other areas that comprise a substantial part of the General Fund budget include Higher Education, the Department of Corrections, and Property Tax Replacement appropriations. Together, these three budget areas account for approximately 21.7% of annual General Fund appropriations. Of these three budget areas, the appropriations for Property Tax Replacement have experienced the most significant growth, largely due to the

enactment of property tax reform legislation in 2013.² The legislation phased in reductions to Iowa’s commercial and industrial property taxes over a four-year period (FY 2015 to FY 2018) and created two standing appropriations designed to reimburse local governments for the reduced property tax revenue. The combined amount appropriated in FY 2017 for Commercial and Industrial Property Tax Replacement and the Business Property Tax Credit totaled \$277.1 million.

[Senate File 619](#) (Taxation and Other Provisions Act) enacted during the 2021 Legislative Session included a provision that will phase out the Commercial and Industrial Property Tax Replacement appropriation over seven fiscal years.

Changes in the General Fund appropriations for Higher Education and the Department of Corrections from FY 2012 to FY 2021 were relatively modest in comparison to increases in other budget areas. During this 10-year period, funding for the Department of Corrections increased by \$32.4 million for an average annual increase of 1.6%, while appropriations for Higher Education increased \$91.4 million for an average annual increase of 1.1%.

Figure 11
General Fund Appropriations
(In Millions)



² 2013 Iowa Acts, ch. [123](#).

Reserve Funds

At the close of FY 2021, the combined balances in the Cash Reserve Fund and the Economic Emergency Fund totaled \$801.1 million, \$17.4 million more than the statutory goal of \$783.7 million (**Figure 12**). This is also an increase of \$23.7 million (3.0%) compared to the combined balances in FY 2020.

Figure 13 compares the combined reserve fund balances to their statutory goals for the last 10 years. The balances in the reserve funds have fluctuated over the period. During the budget years that were negatively affected by economic recessions, the reserve funds have been used to offset General Fund appropriations reductions.

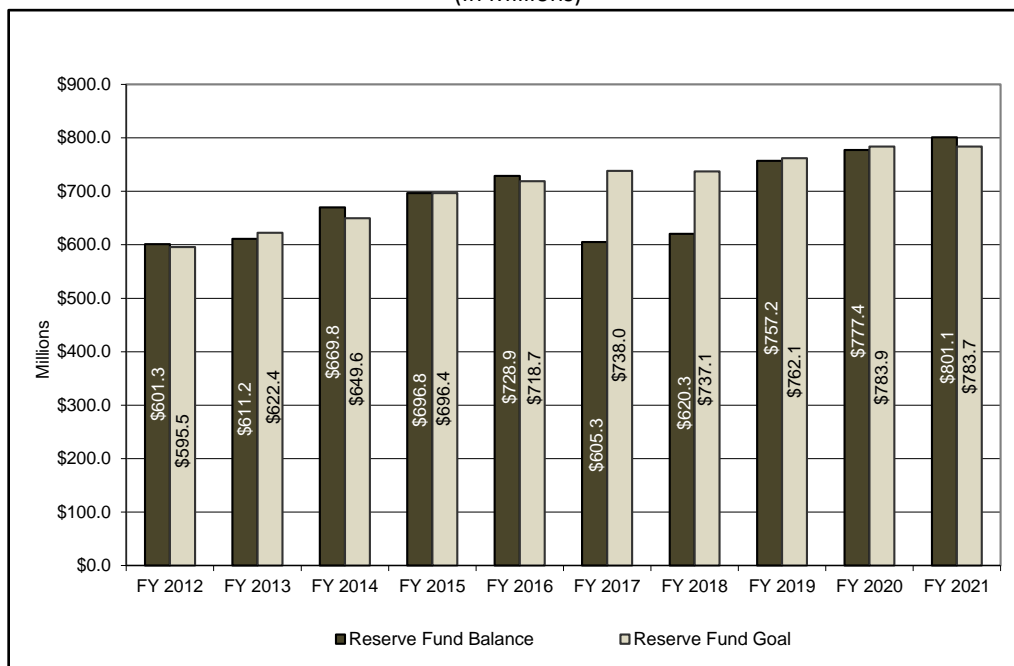
Figure 12
Reserve Funds
(In Millions)

<u>Reserve Fund Balances</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 587.9	\$ 587.8	\$ -0.1	0.0%
Economic Emergency Fund	189.5	213.3	23.8	12.6%
Total	\$ 777.4	\$ 801.1	\$ 23.7	3.0%

<u>Reserve Fund Statutory Maximums</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 587.9	\$ 587.8	\$ -0.1	0.0%
Economic Emergency Fund	196.0	195.9	-0.1	-0.1%
Total	\$ 783.9	\$ 783.7	\$ -0.2	0.0%

Numbers may not equal totals due to rounding.

Figure 13
Combined Reserve Fund Balances
(In Millions)



Taxpayer Relief Fund

The Taxpayers Trust Fund, predecessor to the Taxpayer Relief Fund, was created in 2011.³ Initially, any moneys in the Trust Fund could only be used pursuant to an appropriation by the General Assembly. The Taxpayers Trust Fund Tax Credit Fund was created in 2013,⁴ which provided a mechanism for qualified taxpayers to receive a tax credit from the moneys that would accumulate in the Taxpayers Trust Fund. The Taxpayers Trust Fund Tax Credit Fund was used to reimburse the General Fund for payment of the income tax credits to qualified taxpayers.

Legislation was enacted in 2018 that made various changes to the Taxpayers Trust Fund and related statutes.⁵ The legislation changed the name of the Fund to the Taxpayer Relief Fund, repealed the Taxpayers Trust Fund Tax Credit Fund, and removed a \$60.0 million transfer cap on funds that can be annually transferred from the excess General Fund surplus to the Taxpayer Relief Fund. The 2018 legislation also specified that moneys in the Taxpayer Relief Fund can only be spent pursuant to an appropriation by the General Assembly for purposes of tax relief, including but not limited to increases in the retirement income exclusion from Iowa individual income tax⁶ or reductions in income tax rates.

The amount that the Taxpayer Relief Fund can receive in a given fiscal year is limited to 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. Beginning in FY 2021, if the actual net General Fund revenues for the previous fiscal year are greater than the adjusted revenue estimate established for the previous fiscal year, the amount of the difference is transferred to the Taxpayer Relief Fund. Prior to FY 2021, the transfer amount was capped at \$60.0 million.

The beginning balance in the Taxpayer Relief Fund in FY 2021 totaled \$74.1 million. The Fund also received a General Fund surplus transfer of \$21.5 million in FY 2021 from the FY 2020 General Fund surplus after the reserve fund balance requirements were met. In addition, two General Fund transfers totaling \$5.3 million were made to the General Fund, including \$2.8 million for the Homestead Tax Credit and \$2.5 million for the Elderly & Disabled Tax Credit.⁷ The FY 2021 ending balance equals \$90.4 million (**Figure 14**).

Figure 14
Taxpayer Relief Fund
(In Millions)

	Actual FY 2019	Actual FY 2020	Actual FY 2021
Funds Available			
Balance Brought Forward	\$ 8.4	\$ 13.5	\$ 74.1
General Fund Surplus Transfer	13.4	60.0	21.5
Interest	0.1	0.6	0.1
Total Funds Available	<u>\$ 21.9</u>	<u>\$ 74.1</u>	<u>\$ 95.7</u>
Expenditures			
Transfer to General Fund	-8.4	0.0	-5.3
Balance Carried Forward	<u>\$ 13.5</u>	<u>\$ 74.1</u>	<u>\$ 90.4</u>

Numbers may not equal totals due to rounding.

³ 2011 Iowa Acts, ch. [123](#).

⁴ 2013 Iowa Acts, ch. [123](#).

⁵ 2018 Iowa Acts, ch. [1161](#).

⁶ Iowa Code [§422.7\(31\)](#).

⁷ 2020 Iowa Acts, ch. [1121](#)

Summary of FY 2021 Appropriations Activity

Appropriations are used by the General Assembly and the Governor for the purpose of developing a budget and controlling expenditures for State government. Appropriations establish limits on spending by State agencies during a fiscal year, which helps policymakers manage and maintain a balanced budget.

Appropriations can be adjusted by several factors throughout the fiscal year; however, adjustments require either statutory authority or legislative action with the Governor's approval. The adjustments can include supplemental appropriations, deappropriations, adjustments to standing appropriations authorized in statute, and across-the-board reductions that may be initiated by the Governor.

In addition, other factors can affect the spending authority of State government during the fiscal year. These factors include balances from appropriated funds 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 2020 Legislative Session totaled \$7.778 billion for FY 2021. By the end of FY 2021, the standing appropriations were adjusted up by \$4.1 million to account for year-end expenditures being above the amount budgeted. There were also \$44.2 million in supplemental appropriations enacted into law during the 2021 Legislative Session. These original appropriations plus adjustments resulted in net appropriations of \$7.827 billion for the year.

In addition to the appropriations adjustments, \$264.3 million of FY 2020 appropriated funds were carried forward for expenditure in FY 2021, while \$357.6 million in appropriated funds were unspent in FY 2020 and allowed to carry forward to FY 2022. At the conclusion of FY 2021, departments reverted \$17.9 million in appropriated funds back to the General Fund. The net expenditure of appropriated funds totaled \$7.716 billion for the fiscal year (Figure 15).

Figure 15
Summary of FY 2021 General Fund Appropriations

General Fund Appropriations	FY 2021
Enacted Appropriations 2021 Session	\$ 7,778,493,647
Adjustments to Standings	4,111,898
Supplemental/Deappropriations	44,230,000
Total Net Appropriations	\$ 7,826,835,545
Other Activity	
Balance Forward from the Previous Year	\$ 264,281,168
Appropriations Transfers In	1,709,734
Appropriations Transfers Out	-1,709,734
Balance Carryforward to the Next Year	-357,618,681
Reversions Total	-17,896,336
Total Other Activity	\$ -111,233,849
Total Net Appropriated Funds Expended	\$ 7,715,601,696

The numbers may not equal totals due to rounding to the nearest dollar.

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 and Governor develop the budget, an estimated amount is included for these 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, and related administrative costs. There is no specified dollar limit to the amount the Board can approve. When the FY 2021 budget was first enacted, \$4.5 million was budgeted for State Appeal Board costs. By the close of the fiscal year, the Board had approved claims and other expenses totaling \$12.2 million, necessitating an adjustment of \$7.6 million. **Figure 16** lists the standing appropriations that received adjustments during FY 2021.

Figure 16
FY 2021 Adjustments to Standing Appropriations

Department	Appropriation Name	Budgeted Appropriation	Adjustments	Final Net Appropriation
Administrative Services	Federal Cash Management	\$ 54,182	\$ 161,153	\$ 215,335
Administrative Services	Unemployment Compensation	421,655	-195,176	226,479
Corrections	State Cases Court Costs	10,000	-10,000	0
Corrections	Real Estate - Capitals from Sales	0	779	779
College Student Aid	Tuition Grant - For-Profit	426,220	0	426,220
College Student Aid	Tuition Grant Program - Standing	47,703,463	0	47,703,463
Economic Development	Tourism Marketing	900,000	-68,527	831,473
Education	State Foundation School Aid	3,377,029,000	3,309,562	3,380,338,562
Executive Council	Court Costs	56,455	255,414	311,869
Executive Council	Drainage Assessment	19,367	115,642	135,009
Executive Council	Public Improvements	9,575	1,554	11,129
Governor's Office	Presidential Electors	0	465	465
Human Services	Child Abuse Prevention	232,570	-44,142	188,428
Human Services	Commission of Inquiry	1,394	-1,394	0
Human Services	Nonresident Commitment M.III	142,802	-127,315	15,487
Legislative Branch	Legislative Branch	36,000,000	-734,779	35,265,221
Management	Appeal Board Claims	4,501,794	7,666,484	12,168,278
Public Defense	Compensation and Expense	342,556	131,224	473,780
Public Health	Iowa Registry for Congenital & Inherited Disorders	223,521	-34,993	188,528
Revenue	Homestead Tax Credit	139,984,518	-147,961	139,836,557
Revenue	Ag Land Tax Credit	39,100,000	-1,468	39,098,532
Revenue	Elderly and Disabled Tax Credit	20,500,000	-6,139,014	14,360,986
Revenue	Commercial and Industrial Property Tax Replacement	152,114,544	-8,316	152,106,228
Revenue	Military Service Tax Refunds	1,700,500	-4,447	1,696,053
Revenue	Printing Cigarette Stamps	124,652	-12,848	111,804
Total		<u>\$ 3,821,598,768</u>	<u>\$ 4,111,897</u>	<u>\$ 3,825,710,665</u>

Numbers may not equal totals due to rounding to the nearest dollar.

Supplemental Appropriations and Deappropriations

A total of \$44.2 million in supplemental appropriations were enacted during the 2021 Legislative Session for the FY 2021 budget (**Figure 17**). The appropriations were included for two separate budget bills:

- [SF 284](#) (FY 2021 Supplemental Appropriations Act): Appropriated \$21.0 million to the Office of the Chief Information Officer (OCIO) to fund a State contract with Workday, Inc., for continued work to replace the State’s personnel, accounting, and budget systems.
- [SF 615](#) (FY 2022 Standing Appropriations Act): Appropriated \$23.2 million to the Office of the Chief Information Officer (OCIO) to fund a State contract with Workday, Inc., for continued work to replace the State’s personnel, accounting, and budget systems.

Figure 17
FY 2021 Supplemental Appropriations

Department	Appropriation Name	Appropriation	Act
Office of the Chief Information Officer (OCIO)	Workday Contract	\$ 21,000,000	SF 284
Office of the Chief Information Officer (OCIO)	Workday Contract	23,230,000	SF 615
Total		<u>\$ 44,230,000</u>	

Allocation of General Legislative Decreases

During the 2020 Legislative Session, [HF 2643](#) (FY 2021 Omnibus Appropriations Act) reduced the General Fund appropriations to the Board of Regents by \$8.0 million. The Act specified that the Board of Regents would decide on how to distribute the reduction across the appropriations (**Figure 18**).

Figure 18
Session Law Decreases (2020 Legislative Session)

	FY 2021 Adjustment
HF 2643 (FY 2021 Omnibus Appropriations Act)	
Board of Regents	
BOR - FY 21 Regents Decrease	\$ 8,000,000
<u>Allocation</u>	
UI - General University	\$ 3,105,313
UI Statewide Cancer Registry	2,066
Iowa Birth Defects Registry	531
UI - Iowa Nonprofit Resource Center	2,252
Oakdale Campus	30,301
Family Practice Program	24,781
Child Health Care Services	9,139
Iowa Flood Center	16,629
UI Sub Abuse Consortium	770
Primary Health Care	8,993
Iowa Online Advance Academy	6,677
ISU - General University	2,479,359
ISU - Veterinary Diagnostic Laboratory	62,472
ISU Ag Experiment Station	424,342
ISU Cooperative Extension	259,356
UNI - General University	1,415,742
UNI - Science, Technology, Engineering, Math	91,527
UNI - Real Estate Education Program	1,779
Recycling & Reuse Center	2,488
Regents Board Office	11,013
Public Radio Operations	4,979
Center for Biocatalysis	10,029
Livestock Disease Research	2,454
Regent Resource Centers	3,864
Biosciences Innovation Ecosystem	11,714
UI - Biosciences Innovation Ecosystem	3,905
UNI - Additive Manufacturing	5,679
UI Center for Ag Safety and Health	1,846
Total	<u>\$ 8,000,000</u>

Numbers may not equal totals due to rounding to the nearest dollar.

Balances Brought Forward

State agencies carried forward a total of \$264.3 million from FY 2020 appropriations to FY 2021 and \$357.6 million from FY 2021 appropriations to FY 2022. There are several circumstances that result in appropriated funds being carried forward to the next fiscal year.

- State agencies can use up to 50.0% of unspent appropriated funds for employee training, technology enhancement, or purchases of goods and services from Iowa Prison Industries.
- 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 in which they are 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.

The carryforward balances are summarized by department in **Figures 19** and **20**, with additional detail provided in the **Appendix**.

Figure 19
Appropriations Balances Carried Forward
from FY 2020 to FY 2021

	Balance Carryforward
Human Services, Department of	\$ 222,627,551
Veterans Affairs, Department of	16,329,048
Office of the Chief Information Officer	5,000,000
Iowa Workforce Development	4,182,248
Education, Department of	4,050,535
Economic Development Authority	2,626,065
Attorney General	2,353,085
Department of Public Safety	2,080,022
Natural Resources, Department of	1,531,416
Inspections & Appeals, Department of	1,202,141
Corrections, Department of	633,467
All Other Agencies	1,665,590
Total	\$ 264,281,168

Numbers may not equal totals due to rounding to the nearest dollar.

Figure 20
Appropriations Balances Carried Forward
from FY 2021 to FY 2022

	Balance
	<u>Carryforward</u>
Human Services, Department of	\$ 288,439,315
Office of the Chief Information Officer	25,192,877
Veterans Affairs, Department of	21,015,705
Iowa Workforce Development	8,465,263
Education, Department of	3,446,816
Economic Development Authority	2,660,195
Attorney General	2,341,113
Inspections & Appeals, Department of	1,334,429
Department of Natural Resources	913,398
Department of Corrections	687,844
College Student Aid Commission	669,881
All Other Agencies	<u>2,451,845</u>
Total	<u>\$ 357,618,681</u>

Numbers may not equal totals due to rounding to the nearest dollar.

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, 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 occur, not known at the time the budget was enacted, that 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 2021, the transfer authority under Iowa Code section 8.39 was used to transfer \$53,000 between appropriations.

Other sections of the Iowa Code provide transfer authority to specific departments. Iowa Code sections [904.116](#) and [905.8](#) allow the Department of Corrections to reallocate funds between line-item appropriations assuming certain reporting requirements are fulfilled. This authority has also been reiterated through annual session law. In addition, Iowa Code section [218.6](#) allows the Director of the Department of Human Services to transfer appropriations between the same types of institutions. This authority does not contain any notification requirements.

Figure 21 summarizes the appropriation transfers made during FY 2021 and identifies those transfers made under Iowa Code section 8.39, as well as all other transfers.

Figure 21
FY 2021 Appropriation Transfers

		Appropriation Transfer In	Appropriation Transfer Out	Net Change
Section 8.39 Transfers				
Ethics & Campaign Disclosure Board	General Operations	\$ 29,986	\$ 0	\$ 29,986
Iowa Department of Revenue	Operations	0	-29,986	-29,986
College Student Aid Commission	Future Ready Iowa Skilled Workforce Last-Dollar Scholarship	23,498	0	23,498
College Student Aid Commission	Iowa Vocational-Technical Tuition Grant	0	-23,498	-23,498
Subtotal Section 8.39 Transfers		\$ 53,484	\$ -53,484	\$ 0
Other Transfers				
Corrections	Central Office - County Confinement	\$ 1,656,250	\$ 0	\$ 1,656,250
	Iowa Medical & Classification Center	0	-1,261,250	-1,261,250
	Iowa State Penitentiary	0	-150,000	-150,000
	Iowa Correctional Institution for Women	0	-100,000	-100,000
	Ft. Dodge Correctional Facility	0	-100,000	-100,000
	Rockwell City Correctional Facility	0	-45,000	-45,000
Subtotal Other Transfers		\$ 1,656,250	\$ -1,656,250	\$ 0
Total All Transfers		\$ 1,709,734	\$ -1,709,734	\$ 0

Reversions

Unless an agency is allowed to carry forward unspent funds from an appropriation, the unspent funds revert to the fund from which they were appropriated. State agencies reverted \$17.9 million from FY 2021 General Fund appropriations, with 73.2% of these reversions from appropriations to the Department of Inspection and Appeals. **Figure 22** summarizes the reversions by State agency. A detailed listing of all reversions by subcommittee is provided in the **Appendix**.

Figure 22
FY 2021 General Fund Reversions

	Reversion Amount	Percent of Total
Department of Inspections and Appeals	\$ 13,097,985	73.2%
Department of Education	1,703,291	9.5%
Department of Corrections	905,943	5.1%
Board of Regents	544,071	3.0%
Iowa Law Enforcement Academy	308,212	1.7%
Department of Revenue	145,129	0.8%
Department of Public Health	139,352	0.8%
Judicial Branch	136,326	0.8%
Department of Human Rights	133,843	0.7%
Department of Management	99,381	0.6%
Iowa Workforce Development	98,600	0.6%
Agriculture and Land Stewardship	87,134	0.5%
Public Employment Relations Board	83,196	0.5%
Department of Public Safety	80,870	0.5%
All Other Departments	333,003	1.9%
Total	<u>\$ 17,896,336</u>	<u>100.0%</u>

Numbers may not equal totals due to rounding to the nearest dollar.

STAFF CONTACTS:

Jennifer Acton (515.281.7846) jennifer.acton@legis.iowa.gov

Jeff Robinson (515.281.4614) jeff.robinson@legis.iowa.gov

Doc ID 1286016

STATE OF IOWA
FY 2021
YEAR-END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS

Appendix

FISCAL SERVICES DIVISION

January 2022



LEGISLATIVE
SERVICES AGENCY

Serving the Iowa Legislature

FY 2021 General Fund Appropriation Activity by Department

Special Department Name	Session Law					Total	Balance Brought			Balance Carry		Total
	Original Approp	Adj to Standings	Adjustment	Supp & Deapprop			Forward	Transfer In	Transfer Out	Forward	Reversion	
Administrative Services, Department of	\$ 8,380,389	\$ -34,023	\$ 0	\$ 0	\$ 8,346,366	\$ 12,572	\$ 0	\$ 0	\$ -335,660	\$ -2,020	\$ 8,021,258	
Aging, Iowa Department on	12,314,203	0	0	0	12,314,203	0	0	0	0	0	12,314,203	
Agriculture and Land Stewardship, Dept of	24,579,875	0	0	0	24,579,875	301,437	0	0	-254,438	-40,225	24,586,649	
Attorney General	13,657,577	0	0	0	13,657,577	2,353,085	0	0	-2,341,113	-5,000	13,664,548	
Auditor of State	986,193	0	0	0	986,193	0	0	0	0	-1,301	984,892	
Blind, Department for the	2,252,001	0	0	0	2,252,001	32,741	0	0	0	-2,093	2,282,649	
Chief Information Officer, Office of the	5,000,000	0	0	44,230,000	49,230,000	5,000,000	0	0	-25,192,877	0	29,037,123	
Civil Rights Commission, Iowa	1,252,899	0	0	0	1,252,899	0	0	0	0	-5	1,252,894	
College Student Aid Commission	73,951,620	0	0	0	73,951,620	520,468	23,498	-23,498	-669,881	0	73,802,207	
Commerce, Department of	1,436,310	0	0	0	1,436,310	0	0	0	0	0	1,436,310	
Corrections, Department of	386,604,832	-9,221	0	0	386,595,611	633,465	1,656,250	-1,656,250	-1,588,066	-905,944	384,735,066	
Cultural Affairs, Department of	5,975,067	0	0	0	5,975,067	217,000	0	0	-433,100	0	5,758,967	
Drug Control Policy, Governor's Office of	239,271	0	0	0	239,271	0	0	0	0	0	239,271	
Economic Development Authority	16,036,754	-68,527	0	0	15,968,227	2,626,065	0	0	-2,660,195	-65,040	15,869,057	
Education, Department of	3,685,920,507	3,309,562	0	0	3,689,230,069	4,050,535	0	0	-3,446,816	-1,703,291	3,688,130,496	
Ethics and Campaign Disclosure Board, Iowa	668,863	0	0	0	668,863	10,090	29,986	0	-341	-342	708,256	
Executive Council	85,397	372,610	0	0	458,007	0	0	0	0	0	458,007	
Governor/Lt. Governor's Office	2,458,046	465	0	0	2,458,511	1,576	0	0	-7,449	-7,449	2,445,189	
Homeland Security and Emergency Mgmt	2,139,390	0	0	0	2,139,390	0	0	0	0	0	2,139,390	
Human Rights, Department of	2,512,364	0	0	0	2,512,364	25,382	0	0	-71,756	-133,843	2,332,148	
Human Services, Department of	1,910,593,860	-172,851	0	0	1,910,421,009	222,627,551	0	0	-288,439,315	-192,711	1,844,416,533	
Inspections and Appeals, Department of	79,479,627	0	0	0	79,479,627	1,202,141	0	0	-1,334,429	-13,097,985	66,249,355	
Iowa Finance Authority	658,000	0	0	0	658,000	10,809	0	0	-25,865	0	642,944	
Judicial Branch	184,123,737	0	0	0	184,123,737	0	0	0	0	-136,326	183,987,411	
Law Enforcement Academy	1,118,914	0	0	0	1,118,914	288,904	0	0	0	-308,212	1,099,606	
Legislative Branch	36,000,000	-734,779	0	0	35,265,221	0	0	0	0	0	35,265,221	
Management, Department of	33,987,575	7,666,484	0	0	41,654,059	0	0	0	0	0	41,654,059	
Natural Resources, Department of	13,968,058	0	0	0	13,968,058	1,531,416	0	0	-913,398	0	14,586,076	
Parole, Board of	1,240,265	0	0	0	1,240,265	40,393	0	0	-26,278	-41,151	1,213,228	
Public Defense, Department of	6,770,696	131,224	0	0	6,901,920	0	0	0	0	-6	6,901,914	
Public Employment Relations Board	1,492,452	0	0	0	1,492,452	59,245	0	0	-83,196	-111,529	1,356,973	
Public Health, Department of	53,995,021	-34,994	0	0	53,960,028	0	0	0	-53,913	-139,352	53,766,762	
Public Information Board	343,019	0	0	0	343,019	8,393	0	0	-4,118	-9,696	337,598	
Public Safety, Department of	107,739,167	0	0	0	107,739,167	2,080,022	0	0	-85,044	-80,870	109,653,275	
Regents, Board of	575,242,437	0	0	0	575,242,437	100,000	0	0	0	-642,871	574,699,566	
Revenue, Department of	493,691,431	-6,314,054	0	0	487,377,377	23,638	0	-29,986	-145,129	-145,129	487,080,772	
Secretary of State, Office of the	3,295,516	0	0	0	3,295,516	423	0	0	-4,095	-4,095	3,287,749	
Treasurer of State, Office of	1,017,442	0	0	0	1,017,442	12,520	0	0	-21,242	-21,242	987,479	
Veterans Affairs, Department of	11,351,315	0	0	0	11,351,315	16,329,048	0	0	-21,015,705	-10	6,664,648	
Workforce Development, Department of	15,933,557	0	0	0	15,933,557	4,182,248	0	0	-8,465,263	-98,600	11,551,942	
Grand Total	\$ 7,778,493,647	\$ 4,111,896	\$ 0	\$ 44,230,000	\$ 7,826,835,544	\$ 264,281,167	\$ 1,709,734	\$ -1,709,734	\$ -357,618,682	\$ -17,896,338	\$ 7,715,601,691	

**Administration and Regulation Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

Special Department Name	Appropriation Name	Session Law					Total	Balance Brought			Balance Carry		Total
		Original Approp	Adj to Standings	Adjustment	Supp & Desapprop			Forward	Transfer In	Transfer Out	Forward	Reversion	
Administrative Services	Administrative Services, Dept.	\$ 3,603,404	\$ 0	\$ 0	\$ 0	\$ 3,603,404	\$ 10,054	\$ 0	\$ 0	\$ -1,546	\$ -1,546	\$ 3,610,366	
Administrative Services	Federal Cash Management Standing	54,182	161,153	0	0	215,335	0	0	0	0	0	215,335	
Administrative Services	Terrace Hill Operations	418,200	0	0	0	418,200	0	0	0	-474	-474	417,252	
Administrative Services	Unemployment Compensation-State Standing	421,655	-195,176	0	0	226,479	0	0	0	0	0	226,479	
Administrative Services	Utilities	3,882,948	0	0	0	3,882,948	2,518	0	0	-333,640	0	3,551,826	
Administrative Services Total		8,380,389	-34,023	0	0	8,346,366	12,572	0	0	-335,660	-2,020	8,021,258	
Auditor of State	Auditor of State - General Office	986,193	0	0	0	986,193	0	0	0	0	-1,301	984,892	
Auditor of State Total		986,193	0	0	0	986,193	0	0	0	0	-1,301	984,892	
Chief Information Officer	Broadband Grants	5,000,000	0	0	0	5,000,000	5,000,000	0	0	0	0	10,000,000	
Chief Information Officer	Enterprise Personnel, Accounting and Budget System	0	0	0	21,000,000	21,000,000	0	0	0	-1,962,877	0	19,037,123	
Chief Information Officer	Enterprise Personnel, Accounting and Budget System II	0	0	0	23,230,000	23,230,000	0	0	0	-23,230,000	0	0	
Chief Information Officer Total		5,000,000	0	0	44,230,000	49,230,000	5,000,000	0	0	-25,192,877	0	29,037,123	
Commerce	Alcoholic Beverages Operations	1,075,454	0	0	0	1,075,454	0	0	0	0	0	1,075,454	
Commerce	Professional Licensing Bureau	360,856	0	0	0	360,856	0	0	0	0	0	360,856	
Commerce Total		1,436,310	0	0	0	1,436,310	0	0	0	0	0	1,436,310	
Drug Control Policy	Drug Policy Coordinator	239,271	0	0	0	239,271	0	0	0	0	0	239,271	
Drug Control Policy Total		239,271	0	0	0	239,271	0	0	0	0	0	239,271	
Ethics and Campaign Disclosure Board	Iowa Ethics & Campaign Disclosure Board	668,863	0	0	0	668,863	10,090	29,986	0	-341	-342	708,256	
Ethics and Campaign Disclosure Board Total		668,863	0	0	0	668,863	10,090	29,986	0	-341	-342	708,256	
Executive Council	Court Costs	56,455	255,414	0	0	311,869	0	0	0	0	0	311,869	
Executive Council	Drainage Assessment	19,367	115,642	0	0	135,009	0	0	0	0	0	135,009	
Executive Council	Public Improvements	9,575	1,554	0	0	11,129	0	0	0	0	0	11,129	
Executive Council Total		85,397	372,610	0	0	458,007	0	0	0	0	0	458,007	
Governor/Lt. Governor's Office	Governor/Lt. Governor's Office	2,315,344	0	0	0	2,315,344	0	0	0	-6,679	-6,679	2,301,985	
Governor/Lt. Governor's Office	Presidential Electors	0	465	0	0	465	0	0	0	0	0	465	
Governor/Lt. Governor's Office	Terrace Hill Quarters	142,702	0	0	0	142,702	1,576	0	0	-769	-769	142,739	
Governor/Lt. Governor's Office Total		2,458,046	465	0	0	2,458,511	1,576	0	0	-7,449	-7,449	2,445,189	
Human Rights	Community Advocacy and Services	956,894	0	0	0	956,894	22,182	0	0	-64,757	-64,777	849,541	
Human Rights	Criminal & Juvenile Justice	1,226,399	0	0	0	1,226,399	0	0	0	0	0	1,226,399	
Human Rights	Human Rights Administration	189,071	0	0	0	189,071	3,201	0	0	-6,998	-6,998	178,275	
Human Rights	Single Grant Program	140,000	0	0	0	140,000	0	0	0	0	-62,068	77,932	
Human Rights Total		2,512,364	0	0	0	2,512,364	25,382	0	0	-71,756	-133,843	2,332,148	
Inspections and Appeals	Administration Division	546,312	0	0	0	546,312	86,027	0	0	-97,910	-97,910	436,519	
Inspections and Appeals	Administrative Hearings Div.	625,827	0	0	0	625,827	98,598	0	0	-130,582	0	593,843	
Inspections and Appeals	Child Advocacy Board	2,582,454	0	0	0	2,582,454	7,597	0	0	-1,342	-1,342	2,587,368	
Inspections and Appeals	Employment Appeal Board	38,912	0	0	0	38,912	500	0	0	-4,104	-4,104	31,205	
Inspections and Appeals	Food and Consumer Safety	574,819	0	0	0	574,819	0	0	0	0	0	574,819	
Inspections and Appeals	Health Facilities Division	4,734,682	0	0	0	4,734,682	170,953	0	0	-200,207	-200,207	4,505,211	
Inspections and Appeals	Indigent Defense Appropriation	40,760,448	0	0	0	40,760,448	0	0	0	0	-11,894,138	28,866,310	
Inspections and Appeals	Investigations Division	2,471,791	0	0	0	2,471,791	266,714	0	0	-312,512	-312,512	2,113,480	
Inspections and Appeals	Public Defender	27,144,382	0	0	0	27,144,382	571,752	0	0	-587,773	-587,773	26,540,588	
Inspections and Appeals Total		79,479,627	0	0	0	79,479,627	1,202,141	0	0	-1,334,429	-13,097,985	66,249,355	
Management	Appeal Board Claims	4,501,794	7,666,484	0	0	12,168,278	0	0	0	0	0	12,168,278	
Management	Department of Management Operations	2,695,693	0	0	0	2,695,693	0	0	0	0	0	2,695,693	
Management	Special Olympics Fund	100,000	0	0	0	100,000	0	0	0	0	0	100,000	
Management	Transportation Equity Fund Appropriation	26,690,088	0	0	0	26,690,088	0	0	0	0	0	26,690,088	
Management Total		33,987,575	7,666,484	0	0	41,654,059	0	0	0	0	0	41,654,059	
Public Information Board	Iowa Public Information Board	343,019	0	0	0	343,019	8,393	0	0	-4,118	-9,696	337,598	
Public Information Board Total		343,019	0	0	0	343,019	8,393	0	0	-4,118	-9,696	337,598	

**Administration and Regulation Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law		Total	Balance Brought			Balance Carry		Total
				Adjustment	Supp & Deapprop		Forward	Transfer In	Transfer Out	Forward	Reversion	
Revenue	Ag Land Tax Credit	39,100,000	-1,468	0	0	39,098,532	0	0	0	0	0	39,098,532
Revenue	Business Property Tax Credit	125,000,000	0	0	0	125,000,000	0	0	0	0	0	125,000,000
Revenue	Commercial and Industrial Property Tax Replacement	152,114,544	-8,316	0	0	152,106,228	0	0	0	0	0	152,106,228
Revenue	Elderly & Disabled Property Tax Credit	20,500,000	-6,139,014	0	0	14,360,986	0	0	0	0	0	14,360,986
Revenue	Homestead Tax Credit Aid	139,984,518	-147,961	0	0	139,836,557	0	0	0	0	0	139,836,557
Revenue	Inheritance Refund	0	0	0	0	0	0	0	0	0	0	0
Revenue	Military Service Tax Refunds	1,700,500	-4,447	0	0	1,696,053	0	0	0	0	0	1,696,053
Revenue	Printing Cigarette Stamps	124,852	-12,848	0	0	111,804	0	0	0	0	0	111,804
Revenue	Refund Cigarette Stamps	0	0	0	0	0	0	0	0	0	0	0
Revenue	Refund Income Corp & Franchise Sale	0	0	0	0	0	0	0	0	0	0	0
Revenue	Revenue, Department of	15,149,692	0	0	0	15,149,692	23,638	0	-29,986	-145,129	-145,129	14,853,087
Revenue	School Infrastructure Transfer	0	0	0	0	0	0	0	0	0	0	0
Revenue	Tobacco Products Tax Refund	0	0	0	0	0	0	0	0	0	0	0
Revenue	Tobacco Reporting Requirements	17,525	0	0	0	17,525	0	0	0	0	0	17,525
Revenue Total		493,691,431	-6,314,054	0	0	487,377,377	23,638	0	-29,986	-145,129	-145,129	487,080,772
Secretary of State	Elections/Voter Reg	1,874,870	0	0	0	1,874,870	0	0	0	-894	-894	1,873,081
Secretary of State	Secretary of State-Business Services	1,420,646	0	0	0	1,420,646	423	0	0	-3,200	-3,200	1,414,668
Secretary of State Total		3,295,516	0	0	0	3,295,516	423	0	0	-4,095	-4,095	3,287,749
Treasurer of State	Treasurer - General Office	1,017,442	0	0	0	1,017,442	12,520	0	0	-21,242	-21,242	987,479
Treasurer of State Total		1,017,442	0	0	0	1,017,442	12,520	0	0	-21,242	-21,242	987,479
Grand Total		\$ 633,981,443	\$ 1,691,482	\$ 0	\$ 44,230,000	\$ 679,502,925	\$ 6,296,735	\$ 29,986	\$ -29,986	\$ -27,117,096	\$ -13,423,102	\$ 645,259,466

**Agriculture and Natural Resources Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law			Total	Balance Brought			Balance Carry		Total
				Adjustment	Supp & Deapprop			Forward	Transfer In	Transfer Out	Forward	Reversion	
Agriculture and Land Stewardship	Agricultural Education	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ -137,174	\$ 0	\$ 0	\$ 25,000
Agriculture and Land Stewardship	Avian Influenza	0	0	0	0	0	137,174	0	0	0	-137,174	0	0
Agriculture and Land Stewardship	Farmers with Disabilities	180,000	0	0	0	180,000	0	0	0	0	0	0	180,000
Agriculture and Land Stewardship	Foreign Animal Disease	500,000	0	0	0	500,000	0	0	0	0	0	0	500,000
Agriculture and Land Stewardship	GF-Administrative Division	18,335,679	0	0	0	18,335,679	87,134	0	0	-40,225	-40,225	0	18,342,363
Agriculture and Land Stewardship	GF-Ag Drainage Wells	1,875,000	0	0	0	1,875,000	0	0	0	0	0	0	1,875,000
Agriculture and Land Stewardship	Grain Regulation	350,000	0	0	0	350,000	0	0	0	0	0	0	350,000
Agriculture and Land Stewardship	Hungry Canyons Acct of Loess Hills Fund	50,000	0	0	0	50,000	0	0	0	0	0	0	50,000
Agriculture and Land Stewardship	Local Food and Farm	75,000	0	0	0	75,000	74,086	0	0	-74,133	0	0	74,952
Agriculture and Land Stewardship	Milk Inspections	189,196	0	0	0	189,196	3,044	0	0	-2,905	0	0	189,334
Agriculture and Land Stewardship	Water Quality Initiative	3,000,000	0	0	0	3,000,000	0	0	0	0	0	0	3,000,000
Agriculture and Land Stewardship Total		24,579,875	0	0	0	24,579,875	301,437	0	0	-254,438	-40,225	0	24,586,649
Natural Resources	Floodplain Management Program	1,510,000	0	0	0	1,510,000	1,072,335	0	0	-654,729	0	0	1,927,606
Natural Resources	Forestry Health Management GF	500,000	0	0	0	500,000	459,081	0	0	-258,669	0	0	700,412
Natural Resources	GF-Natural Resources Operations	11,958,058	0	0	0	11,958,058	0	0	0	0	0	0	11,958,058
Natural Resources Total		13,968,058	0	0	0	13,968,058	1,531,416	0	0	-913,398	0	0	14,586,076
Grand Total		\$ 38,547,933	\$ 0	\$ 0	\$ 0	\$ 38,547,933	\$ 1,832,853	\$ 0	\$ 0	\$ -1,167,835	\$ -40,225	\$ 0	\$ 39,172,725

**Economic Development Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total
Cultural Affairs	Administrative Division	\$ 168,637	\$ 0	\$ 0	\$ 0	\$ 168,637	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 168,637
Cultural Affairs	Arts Council	1,317,188	0	0	0	1,317,188	217,000	0	0	-350,100	0	1,184,088
Cultural Affairs	Community Cultural Grants	172,090	0	0	0	172,090	0	0	0	0	0	172,090
Cultural Affairs	County Endowment Funding - DCA Grants	448,403	0	0	0	448,403	0	0	0	0	0	448,403
Cultural Affairs	Cultural Trust Grants	150,000	0	0	0	150,000	0	0	0	0	0	150,000
Cultural Affairs	Great Places GF	150,000	0	0	0	150,000	0	0	0	0	0	150,000
Cultural Affairs	Historic Sites	426,398	0	0	0	426,398	0	0	0	0	0	426,398
Cultural Affairs	Historical Division	3,142,351	0	0	0	3,142,351	0	0	0	-83,000	0	3,059,351
Cultural Affairs Total		5,975,067	0	0	0	5,975,067	217,000	0	0	-433,100	0	5,758,967
Economic Development Authority	Councils of Governments (COGs) Assistance	275,000	0	0	0	275,000	0	0	0	0	0	275,000
Economic Development Authority	Economic Development Approp	13,318,553	0	0	0	13,318,553	1,351,399	0	0	-1,413,898	0	13,256,055
Economic Development Authority	ICVS-Promise	168,201	0	0	0	168,201	0	0	0	0	0	168,201
Economic Development Authority	Registered Apprenticeship Program	1,000,000	0	0	0	1,000,000	1,151,784	0	0	-1,246,298	0	905,487
Economic Development Authority	STEM Scholarships	0	0	0	0	0	122,881	0	0	0	-65,040	57,841
Economic Development Authority	Tourism Marketing - Adjusted Gross Receipts	900,000	-68,527	0	0	831,473	0	0	0	0	0	831,473
Economic Development Authority	World Food Prize	375,000	0	0	0	375,000	0	0	0	0	0	375,000
Economic Development Authority Total		16,036,754	-68,527	0	0	15,968,227	2,626,065	0	0	-2,660,195	-65,040	15,869,057
Iowa Finance Authority	Rent Subsidy Program	658,000	0	0	0	658,000	10,809	0	0	-25,865	0	642,944
Iowa Finance Authority Total		658,000	0	0	0	658,000	10,809	0	0	-25,865	0	642,944
Public Employment Relations Board	PER Board - General Office	1,492,452	0	0	0	1,492,452	59,245	0	0	-83,196	-111,529	1,356,973
Public Employment Relations Board Total		1,492,452	0	0	0	1,492,452	59,245	0	0	-83,196	-111,529	1,356,973
Workforce Development	Employee Misclassification	379,631	0	0	0	379,631	0	0	0	0	-98,600	281,031
Workforce Development	I3 State Accounting System	228,822	0	0	0	228,822	0	0	0	0	0	228,822
Workforce Development	Iowa Employer Innovation Fund	1,200,000	0	0	0	1,200,000	653,753	0	0	-587,858	0	1,265,894
Workforce Development	IWD Labor Services Division	3,421,252	0	0	0	3,421,252	2,798,401	0	0	-2,821,183	0	3,468,471
Workforce Development	IWD Workers Compensation Division	3,321,044	0	0	0	3,321,044	448,939	0	0	-696,677	0	3,073,306
Workforce Development	Offender Reentry Program	387,158	0	0	0	387,158	31,155	0	0	0	0	418,313
Workforce Development	Summer Youth Work Pilot	250,000	0	0	0	250,000	250,000	0	0	0	0	500,000
Workforce Development	Workforce Development Field Offices	6,675,650	0	0	0	6,675,650	0	0	0	-4,359,545	0	2,316,105
Workforce Development Total		15,933,557	0	0	0	15,933,557	4,182,248	0	0	-8,465,263	-98,600	11,551,942
Grand Total Total		\$ 40,095,830	\$ -68,527	\$ 0	\$ 0	\$ 40,027,303	\$ 7,095,367	\$ 0	\$ 0	\$ -11,667,619	\$ -275,169	\$ 35,179,883

**Education Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

Special Department Name	Appropriation Name	Session Law					Total	Balance Brought			Balance Carry		Total
		Original Approval	Adj to Standings	Adjustment	Supp & Desapprop			Forward	Transfer In	Transfer Out	Forward	Reversion	
Blind	Department for the Blind	2,252,001	\$ 0	\$ 0	\$ 0	2,252,001	\$ 32,741	\$ 0	\$ 0	\$ 0	\$ -2,093	\$ 2,282,649	
Blind Total		2,252,001	0	0	0	2,252,001	32,741	0	0	0	-2,093	2,282,649	
College Student Aid Commission	All Iowa Opportunity Scholarships	3,000,000	0	0	0	3,000,000	0	0	0	0	0	3,000,000	
College Student Aid Commission	College Aid Commission	429,279	0	0	0	429,279	0	0	0	0	0	429,279	
College Student Aid Commission	Future Ready Iowa Administration	162,254	0	0	0	162,254	0	0	0	0	0	162,254	
College Student Aid Commission	Future Ready Iowa Last-Dollar Scholarship Program	13,004,744	0	0	0	13,004,744	0	23,498	0	0	0	13,028,242	
College Student Aid Commission	Health Care Professional Recruitment	400,073	0	0	0	400,073	0	0	0	0	0	400,073	
College Student Aid Commission	Health Care-Related Loan Program	250,000	0	0	0	250,000	0	0	0	0	0	250,000	
College Student Aid Commission	National Guard Benefits Program	4,700,000	0	0	0	4,700,000	520,468	0	0	-669,881	0	4,550,587	
College Student Aid Commission	Rural Iowa Primary Care Loan Repayment Program	1,424,502	0	0	0	1,424,502	0	0	0	0	0	1,424,502	
College Student Aid Commission	Rural Veterinarian Loan Repayment Program	300,000	0	0	0	300,000	0	0	0	0	0	300,000	
College Student Aid Commission	Teach Iowa Scholars	400,000	0	0	0	400,000	0	0	0	0	0	400,000	
College Student Aid Commission	Tuition Grant - For-Profit	426,220	0	0	0	426,220	0	0	0	0	0	426,220	
College Student Aid Commission	Tuition Grant Program - Standing	47,703,463	0	0	0	47,703,463	0	0	0	0	0	47,703,463	
College Student Aid Commission	Vocational - Technical Tuition Grant	1,750,185	0	0	0	1,750,185	0	0	-23,498	0	0	1,726,687	
College Student Aid Commission Total		73,951,620	0	0	0	73,951,620	520,468	23,498	-23,498	-669,881	0	73,802,207	
Education	Administration	5,975,526	0	0	0	5,975,526	0	0	0	0	0	5,975,526	
Education	Adult Education and Literacy Programs	500,000	0	0	0	500,000	0	0	0	0	0	500,000	
Education	Attendance Center Performance/Website & Data System Support	250,000	0	0	0	250,000	0	0	0	0	0	250,000	
Education	Best Buddies Iowa	25,000	0	0	0	25,000	0	0	0	0	-1	24,999	
Education	Career and Technical Education Administration	598,197	0	0	0	598,197	0	0	0	0	0	598,197	
Education	Child Development	10,524,389	0	0	0	10,524,389	0	0	0	0	-475,876	10,048,513	
Education	Children's Mental Health School-Based Training and Support	2,100,000	0	0	0	2,100,000	0	0	0	0	0	2,100,000	
Education	Community College State General Aid	208,690,889	0	0	0	208,690,889	0	0	0	0	0	208,690,889	
Education	Computer Science Professional Development Incentive Fund	500,000	0	0	0	500,000	0	0	0	0	0	500,000	
Education	Early Childhood Iowa - School Ready	22,662,799	0	0	0	22,662,799	0	0	0	0	0	22,662,799	
Education	Early Head Start Projects	574,500	0	0	0	574,500	0	0	0	0	0	574,500	
Education	Early Warning System for Literacy	1,915,000	0	0	0	1,915,000	0	0	0	0	-151,088	1,763,913	
Education	Enrich Iowa Libraries	2,464,823	0	0	0	2,464,823	0	0	0	0	-1	2,464,822	
Education	Entrepreneurs with Disabilities Program	138,506	0	0	0	138,506	0	0	0	0	0	138,506	
Education	Independent Living	84,823	0	0	0	84,823	0	0	0	0	0	84,823	
Education	Independent Living Center Grant	86,457	0	0	0	86,457	0	0	0	0	0	86,457	
Education	Iowa PBS	7,770,316	0	0	0	7,770,316	0	0	0	0	0	7,770,316	
Education	Iowa Reading Research Center	1,300,176	0	0	0	1,300,176	714,401	0	0	-482,665	0	1,531,912	
Education	Iowa Vocational Rehabilitation Services	5,696,328	0	0	0	5,696,328	0	0	0	0	0	5,696,328	
Education	Jobs For America's Grads	2,666,188	0	0	0	2,666,188	0	0	0	0	0	2,666,188	
Education	LEA Assessment	3,000,000	0	0	0	3,000,000	0	0	0	0	0	3,000,000	
Education	Midwestern Higher Education Compact	115,000	0	0	0	115,000	0	0	0	0	0	115,000	
Education	Nonpublic School Concurrent Enrollment Payments to Comm Coll	1,000,000	0	0	0	1,000,000	1,000,000	0	0	-265,447	-1,000,000	734,553	
Education	Online State Job Posting System	230,000	0	0	0	230,000	0	0	0	0	0	230,000	
Education	Sac and Fox Indian Settlement Education	100,000	0	0	0	100,000	0	0	0	0	0	100,000	
Education	School Food Service	2,176,797	0	0	0	2,176,797	0	0	0	0	0	2,176,797	
Education	Secondary Career and Technical Education	2,952,459	0	0	0	2,952,459	0	0	0	0	0	2,952,459	
Education	Special Education Services Birth to 3	1,721,400	0	0	0	1,721,400	0	0	0	0	0	1,721,400	
Education	State Foundation School Aid	3,377,029,000	3,309,562	0	0	3,380,338,562	0	0	0	0	0	3,380,338,562	
Education	State Library	2,532,594	0	0	0	2,532,594	0	0	0	0	0	2,532,594	
Education	Statewide Clearinghouse to Expand Work-Based Learning	300,000	0	0	0	300,000	0	0	0	0	-20,330	279,670	
Education	Successful Progression for Early Readers	7,824,782	0	0	0	7,824,782	0	0	0	0	0	7,824,782	
Education	Summer Joint Enrollment Program	600,000	0	0	0	600,000	0	0	0	-12,000	0	588,000	
Education	Teacher Quality/Student Achievement	2,965,467	0	0	0	2,965,467	2,336,133	0	0	-2,686,704	0	2,614,896	
Education	Textbook Services For Nonpublic	652,000	0	0	0	652,000	0	0	0	0	0	652,000	
Education	Transportation Nonpublic Students	8,197,091	0	0	0	8,197,091	0	0	0	0	-55,996	8,141,095	
Education Total		3,685,920,507	3,309,562	0	0	3,689,230,069	4,050,535	0	0	-3,446,816	-1,703,291	3,688,130,496	

**Education Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

Special Department Name	Appropriation Name	Session Law				Total	Balance Brought			Balance Carry		Total
		Original Approp	Adj to Standings	Adjustment	Supp & Deapprop		Forward	Transfer In	Transfer Out	Forward	Reversion	
Regents	BOR - Board Office	775,655	0	-1,013	0	764,642	0	0	0	0	0	764,642
Regents	BOR - Iowa Public Radio	350,648	0	-4,979	0	345,669	0	0	0	0	0	345,669
Regents	BOR - Regents Resource Centers	272,161	0	-3,864	0	268,297	0	0	0	0	-14,110	254,187
Regents	IBS - Iowa Braille and Sight Saving School	4,434,459	0	0	0	4,434,459	100,000	0	0	0	-588,555	3,945,904
Regents	ISD - Iowa School for the Deaf	10,536,171	0	0	0	10,536,171	0	0	0	0	0	10,536,171
Regents	ISU - Agricultural Experiment Station	29,886,877	0	-424,342	0	29,462,535	0	0	0	0	0	29,462,535
Regents	ISU - Biosciences Innovation Ecosystem - GF	825,000	0	-11,714	0	813,286	0	0	0	0	0	813,286
Regents	ISU - Cooperative Extension	18,266,722	0	-259,356	0	18,007,366	0	0	0	0	0	18,007,366
Regents	ISU - General University	174,624,125	0	-2,479,359	0	172,144,766	0	0	0	0	0	172,144,766
Regents	ISU - Livestock Disease Research	172,844	0	-2,454	0	170,390	0	0	0	0	0	170,390
Regents	ISU - Veterinary Diagnostic Laboratory	4,400,000	0	-62,472	0	4,337,528	0	0	0	0	0	4,337,528
Regents	SUI - Biocatalysis	706,371	0	-10,029	0	696,342	0	0	0	0	0	696,342
Regents	SUI - Biosciences Innovation Ecosystem	275,000	0	-3,905	0	271,095	0	0	0	0	0	271,095
Regents	SUI - Family Practice Program	1,745,379	0	-24,781	0	1,720,598	0	0	0	0	0	1,720,598
Regents	SUI - General University	218,710,793	0	-3,105,313	0	215,605,480	0	0	0	0	0	215,605,480
Regents	SUI - Hygienic Laboratory	4,822,610	0	0	0	4,822,610	0	0	0	0	0	4,822,610
Regents	SUI - Iowa Flood Center	1,171,222	0	-16,629	0	1,154,593	0	0	0	0	0	1,154,593
Regents	SUI - Iowa Online Advanced Placement Academy	470,293	0	-6,677	0	463,616	0	0	0	0	0	463,616
Regents	SUI - Iowa's Center for Agricultural Safety & Health	130,000	0	-1,846	0	128,154	0	0	0	0	0	128,154
Regents	SUI - Oakdale Campus	2,134,120	0	-30,301	0	2,103,819	0	0	0	0	0	2,103,819
Regents	SUI - Primary Health Care	633,367	0	-8,993	0	624,374	0	0	0	0	0	624,374
Regents	SUI - Specialized Children Health Services	643,641	0	-9,139	0	634,502	0	0	0	0	0	634,502
Regents	SUI - State of Iowa Birth Defects Registry	37,370	0	-531	0	36,839	0	0	0	0	0	36,839
Regents	SUI - State of Iowa Cancer Registry	145,476	0	-2,066	0	143,410	0	0	0	0	0	143,410
Regents	SUI - Substance Abuse Consortium	54,197	0	-770	0	53,427	0	0	0	0	0	53,427
Regents	SUI - Waterman Iowa Nonprofit Resource Center	158,641	0	-2,252	0	156,389	0	0	0	0	0	156,389
Regents	UNI - Additive Manufacturing	400,000	0	-5,679	0	394,321	0	0	0	0	0	394,321
Regents	UNI - General University	99,712,362	0	-1,415,742	0	98,296,620	0	0	0	0	0	98,296,620
Regents	UNI - Math & Science Collaborative	6,446,375	0	-91,527	0	6,354,848	0	0	0	0	-40,206	6,314,642
Regents	UNI - Real Estate Education Program	125,302	0	-1,779	0	123,523	0	0	0	0	0	123,523
Regents	UNI - Recycling and Reuse Center	175,256	0	-2,488	0	172,768	0	0	0	0	0	172,768
DUMMY	FY 2021 Regents Adjustment	-8,000,000	0	8,000,000	0	0	0	0	0	0	0	0
Regents Total		575,242,437	0	0	0	575,242,437	100,000	0	0	0	-642,871	574,699,566
Grand Total		\$ 4,337,366,565	\$ 3,309,562	\$ 0	\$ 0	\$ 4,340,676,127	\$ 4,703,744	\$ 23,498	\$ -23,498	\$ -4,116,697	\$ -2,348,255	\$ 4,338,914,918

567,242,437

**Health and Human Services Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law Adjustment	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total
Aging	Aging Programs	\$ 11,164,382	\$ 0	\$ 0	\$ 0	\$ 11,164,382	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,164,382
Aging	Office of Long-Term Care Ombudsman	1,149,821	0	0	0	1,149,821	0	0	0	0	0	1,149,821
Aging Total		12,314,203	0	0	0	12,314,203		0	0	0	0	12,314,203
Human Services	Adoption Subsidy	40,596,007	0	0	0	40,596,007	3,434,836	0	0	-9,393,892	0	34,636,951
Human Services	Cherokee MHI	14,245,968	0	0	0	14,245,968	0	0	0	0	0	14,245,968
Human Services	Child Abuse Prevention	232,570	-44,142	0	0	188,428	0	0	0	0	0	188,428
Human Services	Child and Family Services	89,071,930	0	0	0	89,071,930	11,171,109	0	0	-19,441,173	0	80,801,867
Human Services	Child Care Assistance	40,816,931	0	0	0	40,816,931	0	0	0	-9,403	0	40,807,528
Human Services	Child Support Recoveries	14,867,813	0	0	0	14,867,813	0	0	0	0	-8,705	14,859,108
Human Services	Children's Health Insurance	37,598,984	0	0	0	37,598,984	0	0	0	0	0	37,598,984
Human Services	Civil Commitment Unit for Sexual Offenders	12,070,565	0	0	0	12,070,565	0	0	0	0	0	12,070,565
Human Services	Commission Of Inquiry	1,394	-1,394	0	0	0	0	0	0	0	0	0
Human Services	Conners Training	33,632	0	0	0	33,632	0	0	0	0	-330	33,302
Human Services	DHS - Department-Wide Duties	2,879,274	0	0	0	2,879,274	0	0	0	0	0	2,879,274
Human Services	Eldora Training School	16,029,488	0	0	0	16,029,488	0	0	0	0	0	16,029,488
Human Services	Family Investment Program/JOBBS	40,003,978	0	0	0	40,003,978	9,028,372	0	0	-11,220,307	0	37,812,043
Human Services	Family Support Subsidy	949,282	0	0	0	949,282	151,846	0	0	-186,854	0	914,275
Human Services	Field Operations	55,600,398	0	0	0	55,600,398	5,226,469	0	0	-3,986,672	0	56,840,195
Human Services	General Administration	13,772,533	0	0	0	13,772,533	220,941	0	0	-812,574	0	13,180,900
Human Services	Glenwood Resource Center	16,700,867	0	0	0	16,700,867	2,871,250	0	0	-7,384,792	0	12,187,325
Human Services	Health Program Operations	17,831,343	0	0	0	17,831,343	0	0	0	0	-149,199	17,682,144
Human Services	Independence MHI	19,201,644	0	0	0	19,201,644	0	0	0	0	0	19,201,644
Human Services	Medical Assistance	1,459,599,409	0	0	0	1,459,599,409	185,769,260	0	0	-230,391,877	0	1,414,976,792
Human Services	Nonresident Commitment M.III	142,802	-127,315	0	0	15,487	0	0	0	0	0	15,487
Human Services	State Supplementary Assistance	7,349,002	0	0	0	7,349,002	1,888,492	0	0	-2,108,255	0	7,129,239
Human Services	Volunteers	84,686	0	0	0	84,686	0	0	0	0	-34,477	50,209
Human Services	Woodward Resource Center	10,913,360	0	0	0	10,913,360	2,864,975	0	0	-3,503,516	0	10,274,819
Human Services Total		1,910,583,860	-172,851	0	0	1,910,421,009	222,627,551	0	0	-288,439,315	-192,711	1,844,416,533
Public Health	Addictive Disorders	23,659,379	0	0	0	23,659,379	0	0	0	0	-2,383	23,656,996
Public Health	Chronic Conditions	4,223,373	0	0	0	4,223,373	0	0	0	0	-12,455	4,210,918
Public Health	Community Capacity	5,594,306	0	0	0	5,594,306	0	0	0	-53,913	-41,491	5,498,902
Public Health	Essential Public Health Services	7,662,464	0	0	0	7,662,464	0	0	0	0	-7,683	7,654,781
Public Health	Healthy Children and Families	5,816,681	0	0	0	5,816,681	0	0	0	0	-75,340	5,741,341
Public Health	Infectious Diseases	1,796,206	0	0	0	1,796,206	0	0	0	0	0	1,796,206
Public Health	Iowa Registry for Congenital & Inherited Disorders	223,521	-34,994	0	0	188,528	0	0	0	0	0	188,528
Public Health	Public Protection	4,085,220	0	0	0	4,085,220	0	0	0	0	0	4,085,220
Public Health	Resource Management	933,871	0	0	0	933,871	0	0	0	0	0	933,871
Public Health Total		53,995,021	-34,994	0	0	53,960,028	0	0	0	-53,913	-139,352	53,766,762
Veterans Affairs	General Administration	1,229,763	0	0	0	1,229,763	0	0	0	0	-10	1,229,753
Veterans Affairs	Injured Veterans Grant Program	0	0	0	0	0	183,897	0	0	-163,897	0	20,000
Veterans Affairs	Iowa Veterans Home	7,131,552	0	0	0	7,131,552	15,974,810	0	0	-20,695,172	0	2,411,190
Veterans Affairs	Veterans County Grants	980,000	0	0	0	980,000	170,340	0	0	-156,636	0	1,003,704
Veterans Affairs	Vets Home Ownership Program	2,000,000	0	0	0	2,000,000	0	0	0	0	0	2,000,000
Veterans Affairs Total		11,351,315	0	0	0	11,351,315	16,329,048	0	0	-21,015,705	-10	6,664,648
Grand Total		\$ 1,988,254,399	\$ -207,845	\$ 0	\$ 0	\$ 1,988,046,554	\$ 238,956,598	\$ 0	\$ 0	\$ -309,598,933	\$ -332,072	\$ 1,917,162,147

**Justice System Appropriation Subcommittee
FY 2021 General Fund Appropriation Activity**

Special Department Name	Appropriation Name	Original Approp	Adj to Standings	Session Law			Total	Balance Brought			Balance Carry			Total
				Adjustment	Supp & Deapprop			Forward	Transfer In	Transfer Out	Forward	Reversion		
Civil Rights Commission	Civil Rights Commission	\$ 1,252,899	\$ 0	\$ 0	\$ 0	\$ 1,252,899	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -5	\$ 1,252,894	
Civil Rights Commission Total		1,252,899	0	0	0	1,252,899	0	0	0	0	0	-5	1,252,894	
Corrections	Anamosa Institution	32,868,225	0	0	0	32,868,225	2,439	0	0	0	-7,860	-7,860	32,854,944	
Corrections	CBC District I	15,219,261	0	0	0	15,219,261	0	0	0	0	0	0	15,219,261	
Corrections	CBC District II	11,758,160	0	0	0	11,758,160	0	0	0	0	0	0	11,758,160	
Corrections	CBC District III	7,324,425	0	0	0	7,324,425	0	0	0	0	0	0	7,324,425	
Corrections	CBC District IV	5,815,391	0	0	0	5,815,391	0	0	0	0	0	0	5,815,391	
Corrections	CBC District V	22,008,023	0	0	0	22,008,023	0	0	0	0	0	0	22,008,023	
Corrections	CBC District VII	15,069,674	0	0	0	15,069,674	0	0	0	0	0	0	15,069,674	
Corrections	CBC District VIII	8,013,609	0	0	0	8,013,609	0	0	0	0	0	0	8,013,609	
Corrections	CBC District VIII	8,547,829	0	0	0	8,547,829	0	0	0	0	0	0	8,547,829	
Corrections	Clairinda Institution	25,132,431	0	0	0	25,132,431	84,814	0	0	0	-120,988	-120,988	24,975,269	
Corrections	Corrections Administration	5,473,325	0	0	0	5,473,325	2,392	0	0	0	-11,402	-11,402	5,452,913	
Corrections	Corrections Education	2,608,109	0	0	0	2,608,109	512,892	0	0	0	-687,844	-687,844	2,433,157	
Corrections	Corrections Real Estate-Capitals from Sales	0	779	0	0	779	0	0	0	0	0	0	779	
Corrections	County Confinement	1,082,635	0	0	0	1,082,635	0	1,656,250	0	0	0	-3,805	2,735,080	
Corrections	Federal Prisoners/ Contractual	234,411	0	0	0	234,411	0	0	0	0	0	0	830	
Corrections	Fl. Dodge Institution	30,324,956	0	0	0	30,324,956	15,370	0	-100,000	0	-182,640	-182,640	29,875,046	
Corrections	Fl. Madison Institution	41,647,701	0	0	0	41,647,701	10,437	0	-150,000	0	-292,536	-292,536	40,923,066	
Corrections	Iowa Corrections Offender Network	2,000,000	0	0	0	2,000,000	0	0	0	0	0	0	2,000,000	
Corrections	Mental Health/Substance Abuse - DOC-Wide	28,065	0	0	0	28,065	0	0	0	0	0	0	27,500	
Corrections	Mitchellville Institution	23,483,038	0	0	0	23,483,038	2,374	0	-100,000	0	-254,705	-254,705	22,876,003	
Corrections	Mt. Pleasant Inst.	25,902,776	0	0	0	25,902,776	1,417	0	0	0	-24,040	-24,040	25,856,113	
Corrections	Newton Institution	28,818,686	0	0	0	28,818,686	0	0	0	0	0	-521	28,818,165	
Corrections	Oakdale Institution	62,610,335	0	0	0	62,610,335	0	0	-1,261,250	0	-3,646	-3,646	61,341,792	
Corrections	Rockwell City Institution	10,623,767	0	0	0	10,623,767	1,330	0	-45,000	0	-2,405	-2,405	10,575,288	
Corrections	State Cases Court Costs	10,000	-10,000	0	0	0	0	0	0	0	0	0	0	
Corrections Total		386,604,832	-9,221	0	0	386,595,611	633,465	1,656,250	-1,656,250	0	-1,588,066	-905,943	384,735,068	
Homeland Security and Emergency Mgmt	Homeland Security & Emergency Mgmt. Division	2,139,390	0	0	0	2,139,390	0	0	0	0	0	0	2,139,390	
Homeland Security and Emergency Mgmt Total		2,139,390	0	0	0	2,139,390	0	0	0	0	0	0	2,139,390	
Judicial Branch	Judicial Branch	181,023,737	0	0	0	181,023,737	0	0	0	0	0	-136,326	180,887,411	
Judicial Branch	Jury & Witness (GF) to Revolving Fund (0043)	3,100,000	0	0	0	3,100,000	0	0	0	0	0	0	3,100,000	
Judicial Branch Total		184,123,737	0	0	0	184,123,737	0	0	0	0	0	-136,326	183,987,411	
Justice	General Office A.G.	6,006,288	0	0	0	6,006,288	0	0	0	0	0	-5,000	6,001,288	
Justice	Legal Services Poverty Grants	2,634,601	0	0	0	2,634,601	0	0	0	0	0	0	2,634,601	
Justice	Victim Assistance Grants	5,016,708	0	0	0	5,016,708	2,353,085	0	0	0	-2,341,113	0	5,028,679	
Justice Total		13,657,577	0	0	0	13,657,577	2,353,085	0	0	0	-2,341,113	-5,000	13,664,548	
Law Enforcement Academy	ILEA Officer Certification & Training-GF	140,000	0	0	0	140,000	0	0	0	0	0	-68,407	71,593	
Law Enforcement Academy	Iowa Law Enforcement Academy	978,914	0	0	0	978,914	0	0	0	0	0	-1,413	977,501	
Law Enforcement Academy	Iowa Law Enforcement Academy Relocation Expenses.	0	0	0	0	0	288,904	0	0	0	-238,752	50,152		
Law Enforcement Academy Total		1,118,914	0	0	0	1,118,914	288,904	0	0	0	0	-308,212	1,099,606	
Parole	Parole Board	1,240,265	0	0	0	1,240,265	40,393	0	0	0	-26,278	-41,151	1,213,228	
Parole Total		1,240,265	0	0	0	1,240,265	40,393	0	0	0	-26,278	-41,151	1,213,228	
Public Defense	Compensation and Expense	342,556	131,224	0	0	473,780	0	0	0	0	0	0	473,780	
Public Defense	Public Defense, Department of	6,428,140	0	0	0	6,428,140	0	0	0	0	0	-6	6,428,134	
Public Defense Total		6,770,696	131,224	0	0	6,901,920	0	0	0	0	0	-6	6,901,914	
Public Safety	DCI - Crime Lab Equipment/Training	650,000	0	0	0	650,000	0	0	0	0	0	0	650,000	
Public Safety	DPS - Human Trafficking	150,000	0	0	0	150,000	8,960	0	0	0	0	0	158,960	
Public Safety	DPS Fire Marshal	5,242,651	0	0	0	5,242,651	8,053	0	0	0	-15,509	-15,509	5,219,685	
Public Safety	DPS Implementation of HF2581 Hemp-GF	411,000	0	0	0	411,000	0	0	0	0	0	0	411,000	
Public Safety	DPS Overtime Salaries & Support-GF	0	0	0	0	0	1,862,160	0	0	0	0	0	1,862,160	
Public Safety	DPS-POR Unfunded Liabilities Until 85 Percent	5,000,000	0	0	0	5,000,000	0	0	0	0	0	0	5,000,000	
Public Safety	DPS-Volunteer Fire Training & Equipment-GF	50,000	0	0	0	50,000	0	0	0	0	0	0	50,000	
Public Safety	DPS/SPOC Sick Leave Payout	279,517	0	0	0	279,517	0	0	0	0	0	0	279,517	
Public Safety	Fire Fighter Training	825,520	0	0	0	825,520	146,909	0	0	0	-4,173	0	968,256	
Public Safety	Iowa State Patrol	66,542,117	0	0	0	66,542,117	19,212	0	0	0	-25,789	-25,789	66,509,751	
Public Safety	Narcotics Enforcement	8,139,795	0	0	0	8,139,795	11,114	0	0	0	-16,098	-16,098	8,118,704	
Public Safety	Public Safety Administration	4,860,294	0	0	0	4,860,294	4,970	0	0	0	-12,654	-12,654	4,839,666	
Public Safety	Public Safety DCI	15,263,580	0	0	0	15,263,580	18,643	0	0	0	-10,821	-10,821	15,260,581	
Public Safety	Public Safety Undercover Funds	209,042	0	0	0	209,042	0	0	0	0	0	0	209,042	
Public Safety	Statewide Interoperable Communications System.	115,661	0	0	0	115,661	0	0	0	0	0	0	115,661	
Public Safety Total		107,739,167	0	0	0	107,739,167	2,080,022	0	0	0	-85,044	-80,870	109,653,275	
Grand Total		\$ 704,647,477	\$ 122,003	\$ 0	\$ 0	\$ 704,769,480	\$ 5,395,869	\$ 1,656,250	\$ -1,656,250	\$ -4,040,501	\$ -1,477,513	\$	\$ 704,647,334	