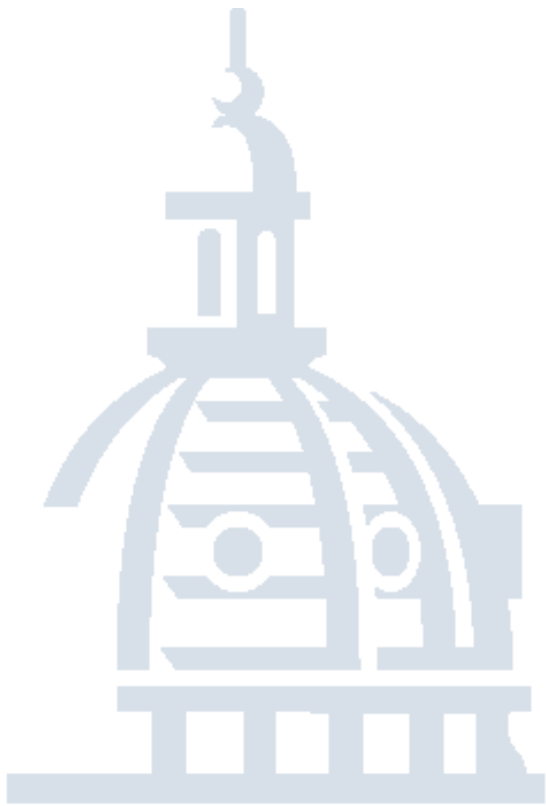


# State of Iowa

## FY 2023 Year-End Report on General Fund Revenues and Appropriations

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**Legislative Services Agency,  
Fiscal Services Division**

January 2024

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## Introduction

The purpose of this report is to provide a recap of the General Fund budget enacted for FY 2023. The report includes an overall summary from the time the FY 2023 budget was initially enacted in 2022 to the close of the fiscal year on June 30, 2023. 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 2023. Additional information on individual General Fund appropriations for FY 2023 is provided in the **Appendix**.

## Summary of FY 2023 General Fund Budget

The FY 2023 General Fund budget was first enacted during the 2022 Legislative Session. The initial budget was based on total available resources of \$9.312 billion (**Figure 1**). This included the March 2022 Revenue Estimating Conference (REC) revenue estimate of \$9.156 billion, revenue adjustments of \$-21.7 million, and a surplus carryforward of \$177.0 million.

**Figure 2** shows the revenue adjustments to the FY 2023 budget enacted during both the 2022 and 2023 Legislative Sessions. The largest share of the revenue adjustments came from [HF 2317](#) (Income Tax Rate Reductions, Exemptions, and Credits Act), which reduced Iowa individual income tax rates, created several new exemptions from the Iowa individual income tax, reduced corporate income tax rates, and amended existing tax credits. [Senate File 2367](#) (Department of Revenue, Sales Tax Act) also impacted tax receipts, made technical and operational adjustments to Iowa Department of Revenue (IDR) tax programs and administrative functions, and made changes to sales/use tax, bank franchise tax, and personal income tax.

A total of \$8.209 billion in FY 2023 appropriations was enacted during the 2022 Legislative Session, resulting in an estimated surplus of \$1.108 billion (**Figure 1**). During the 2023 Legislative Session, the estimate of available resources increased to \$9.955 billion, largely due to revised General Fund revenue estimates established by the REC in March 2023.

The General Assembly did not enact any supplemental appropriations during the 2023 Legislative Session. The revised net appropriations for FY 2023 totaled \$8.215 billion, and the estimated surplus at the close of the 2023 Legislative Session was \$1.745 billion.

Total net General Fund receipts ended the fiscal year at \$9.845 billion, which was \$87.9 million (0.9%) more than the estimate used at the close of the 2023 Legislative Session. Net appropriations ended the fiscal year \$1.6 million higher than estimated due to standing appropriations adjustments and final reversions. The General Fund budget ended the fiscal year with a surplus of \$1.831 billion.

In response to the COVID-19 emergency, the federal government enacted six Acts since March 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.
- [H.R. 133](#) — Consolidated Appropriations Act, 2021, enacted December 27, 2020.
- [H.R. 1319](#) — American Rescue Plan Act of 2021 (ARPA), enacted March 11, 2021.

As of December 31, 2023, State agencies in Iowa had reported federal expenses related to these acts totaling \$1.393 billion in FY 2023. For FY 2023, the top reported expenses were for the Medical Assistance Program (\$340.9 million), the American Rescue Plan Elementary and Secondary School Emergency Relief Program (\$294.3 million) and the State and Local Fiscal Recovery Fund (253.3 million).

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](http://data.iowa.gov).

**Figure 1** shows the changes that occurred within the FY 2023 General Fund budget due to changes in revenue estimates and appropriations adjustments. **Figure 1** shows the actual year-end FY 2022 budget and the FY 2023 budget at three points in time.

**Figure 1**  
**General Fund Budget**  
(In Millions)

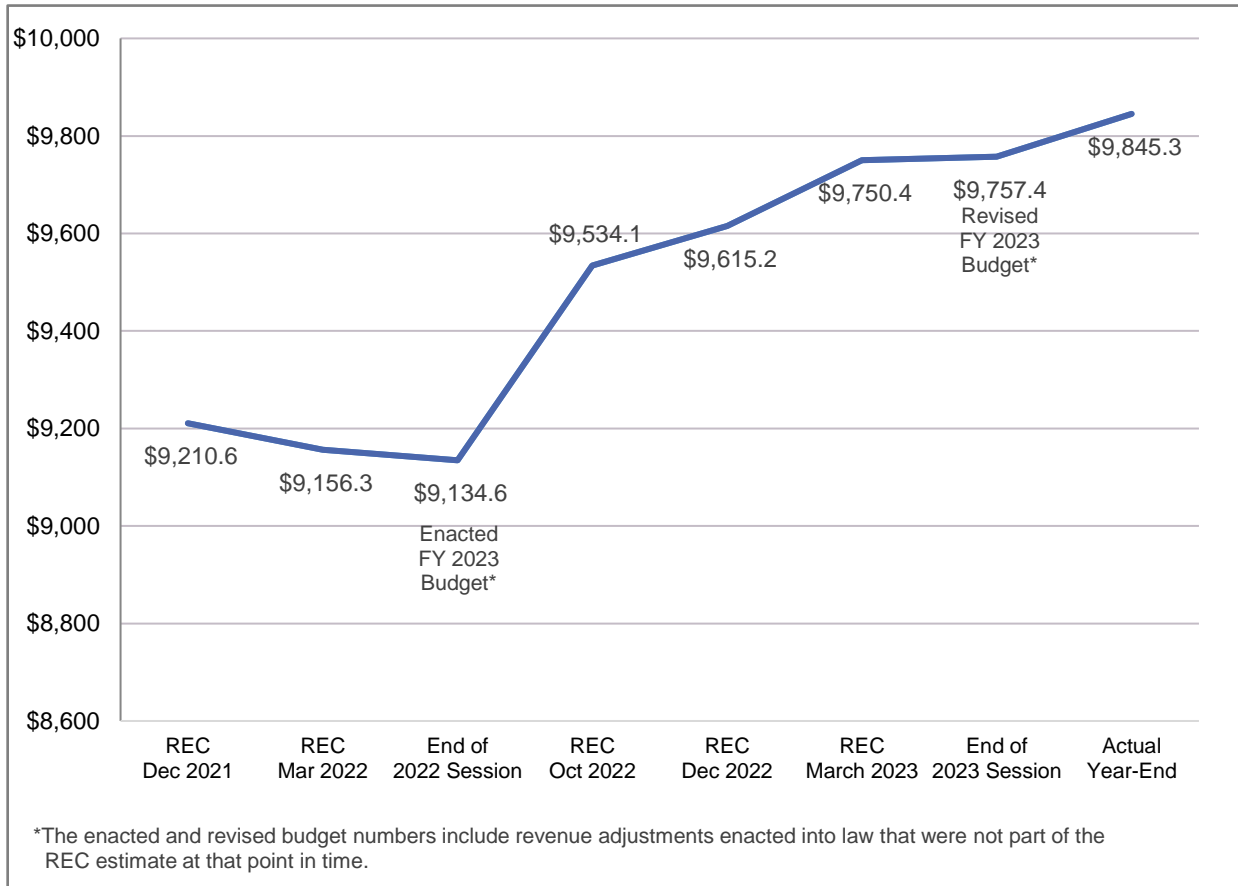
	FY 2022 Actual	FY 2023		
		Enacted 2022 Session	Revised 2023 Session	Actual
<b>Resources</b>				
REC Estimate/Actual Receipts	\$ 9,803.4	\$ 9,156.3	\$ 9,750.4	\$ 9,845.3
Revenue Adjustments <sup>1</sup>	0.0	- 21.7	7.0	0.0
Net General Fund Receipts	9,803.4	9,134.6	9,757.4	9,845.3
Surplus Carryforward	233.6	177.0	197.3	197.3
<b>Total Resources</b>	<b>\$10,037.0</b>	<b>\$ 9,311.6</b>	<b>\$ 9,954.7</b>	<b>\$ 10,042.5</b>
<b>Appropriations</b>				
Enacted Appropriations	\$ 8,118.3	\$ 8,209.0	\$ 8,209.0	\$ 8,209.0
Adjustments to Standing Appropriations	18.1	0.0	5.8	12.3
Net Supplemental/Deappropriations	0.1	0.0	0.0	0.0
<b>Total Appropriations</b>	<b>\$ 8,136.5</b>	<b>\$ 8,209.0</b>	<b>\$ 8,214.8</b>	<b>\$ 8,221.4</b>
Reversions	- 13.7	- 5.0	- 5.0	- 9.9
<b>Net Appropriations</b>	<b>\$ 8,122.8</b>	<b>\$ 8,204.0</b>	<b>\$ 8,209.8</b>	<b>\$ 8,211.5</b>
<b>Ending Balance – Surplus</b>	<b>\$ 1,914.2</b>	<b>\$ 1,107.6</b>	<b>\$ 1,744.9</b>	<b>\$ 1,831.0</b>

<sup>1</sup> The FY 2023 revenue adjustments enacted during the 2022 and 2023 Legislative Sessions are included in the actual receipt amounts.

**Figure 2**  
**Estimated General Fund Revenue Adjustments**  
**Enacted for FY 2023**  
(In Millions)

Bill No.	Revenue Description	2022	2023
		Session	Session
HF 2317	Income Tax Rate Reductions, Exemptions, and Credits	\$ - 236.3	\$ 0.0
SF 2367	Sales Tax Exemption	-9.0	0.0
SF 2374	Alcoholic Beverage Licensing	-2.9	0.0
SF 2367	Premium and Bonus Pay Income Tax Exemption	-2.8	0.0
SF 2367	Solor Tax Credit Exemption	-2.5	0.0
SF 2367	Bank Franchise Tax Rate and Credit	-1.9	0.0
HF 2564	Liquor Control Transfer to Economic Development Tourism	-1.0	0.0
SF 2385	Liquor Control Transfer to Department of Public Health	- 1.0	0.0
SF 2370	Aircraft Sales Tax Exemption	- 0.5	0.0
HF 2497	Gambling Fee Reduction	- 0.1	0.0
HF 710	Sports Wagering Transfer	0.0	7.0
	<b>Total</b>	<b>\$ - 258.0</b>	<b>\$ 7.0</b>

**Figure 3**  
**FY 2023 General Fund Revenue Estimates**  
(In Millions)



## Summary of General Fund Revenues

### Net General Fund Receipts

Net General Fund receipts for FY 2023 totaled \$9.721 billion, and the General Fund received \$124.0 million in revenue transfers for total net General Fund receipts of \$9.845 billion. This represents an increase of \$41.9 million (0.4%) compared to FY 2022 (**Figure 4**). The net increase in revenue compared to FY 2022 was due to increases in sales and use tax, other taxes, and receipts, which were offset by declines in individual income tax and corporate income tax receipts.

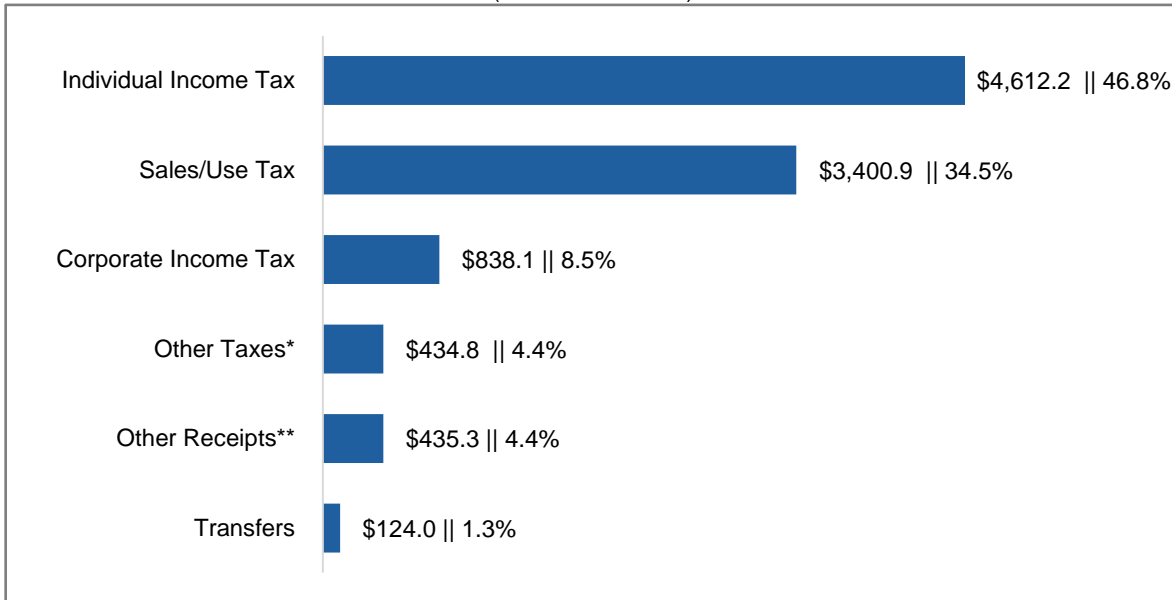
**Figure 4**  
**Summary of General Fund Net Receipts**  
(In Millions)

	FY 2022	FY 2023	FY 2023 vs FY 2022	Percent Change
Net Receipts				
Individual Income Tax	\$ 4,952.9	\$ 4,612.2	\$ -340.7	-6.9%
Sales/Use Tax	3,152.5	3,400.9	248.4	7.9%
Corporate Income Tax	860.2	838.1	-22.1	-2.6%
Other Taxes*	349.7	434.8	85.1	24.3%
Other Receipts**	358.1	435.3	77.2	21.6%
Subtotal – Net Receipts	<u>\$ 9,673.4</u>	<u>\$ 9,721.3</u>	<u>\$ 47.9</u>	<u>0.5%</u>
Transfers	130.0	124.0	-6.0	-0
Total Net Receipts Plus Transfers	<u><u>\$ 9,803.4</u></u>	<u><u>\$ 9,845.3</u></u>	<u><u>\$ 41.9</u></u>	<u><u>0.4%</u></u>

\* Other Taxes includes: inheritance, insurance, beer, franchise, and miscellaneous taxes.  
\*\* Other Receipts include: institutional payments, liquor profits, interest, fees, judicial revenue, and miscellaneous receipts.

Of the total \$9.845 billion in net General Fund receipts, 81.4% was collected from individual income taxes and sales/use tax (net of refunds) (**Figure 5**). Corporate income tax receipts accounted for 8.5%, and the remaining 10.1% 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 2023 General Fund Net Receipts**  
 (Dollars in Millions)



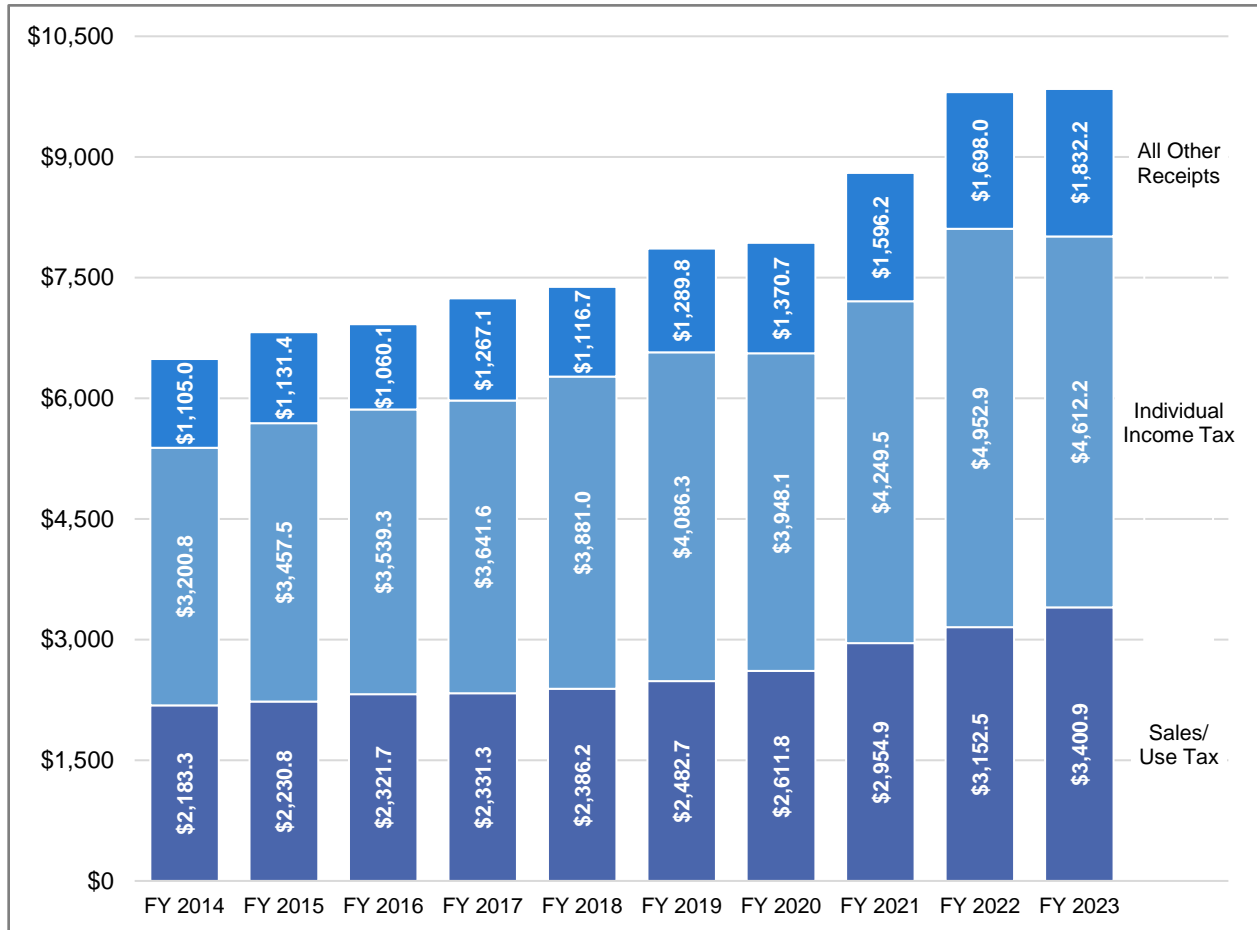
\* Other Taxes include inheritance, insurance, beer, franchise, and miscellaneous taxes.

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

## Revenue Trends

From FY 2014 to FY 2023, net General Fund receipts increased by \$3.356 billion, equating to an average annual increase of 4.7% (Figure 6). During this period, individual income tax grew by \$1.412 billion (4.1% annually) and sales/use tax increased \$1.218 billion (5.0% annually). All other General Fund revenues combined experienced a net increase of \$730.5 million (5.8% annually from FY 2014 to FY 2023).

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



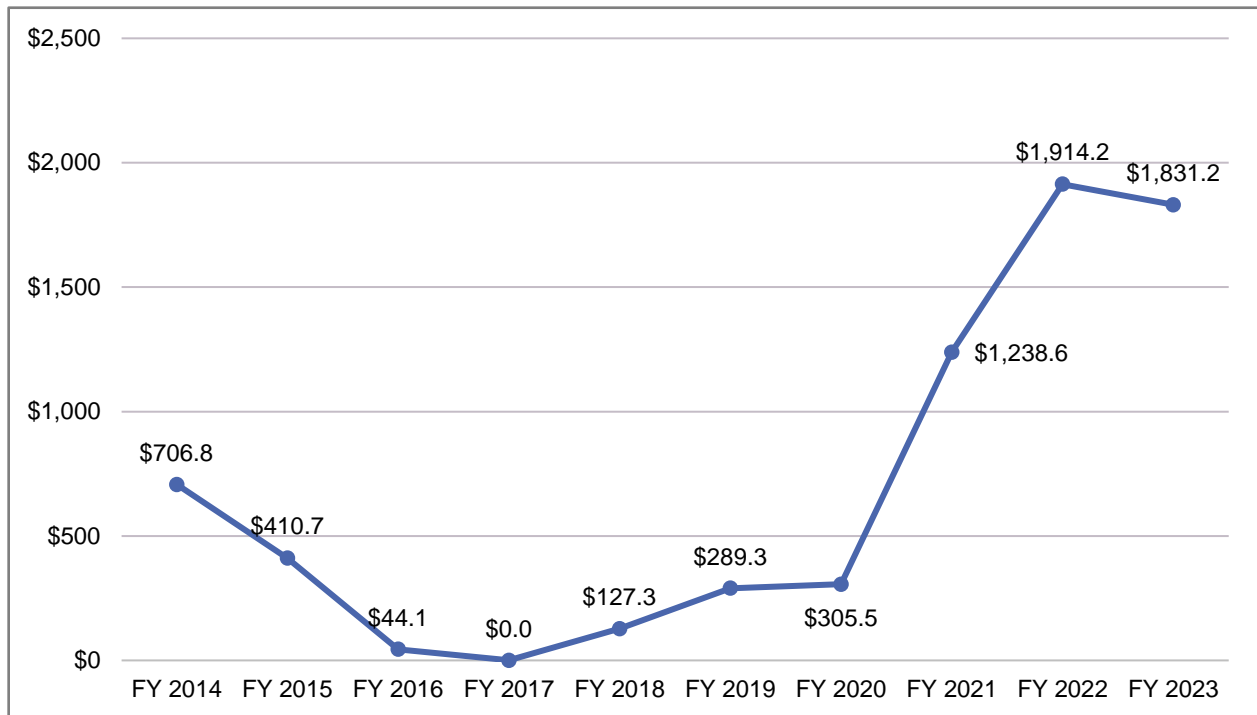


## General Fund Surplus

**Figure 7** shows how the General Fund surplus has fluctuated since FY 2014. The surplus declined significantly from FY 2014 to FY 2017 due to appropriation growth exceeding revenue growth over the period. Revenue growth also slowed due to legislation enacted during this four-year period that reduced taxes, increased tax credits, and transferred certain tax revenues from the General Fund to other funding sources.

For FY 2023, total General Fund resources (including transfers and carryforward funds) increased 0.1% (\$5.6 million) compared to FY 2022, while net appropriations increased by \$88.6 million (1.1%). As a result, the General Fund ended the fiscal year with a surplus of \$1,831.0 million.

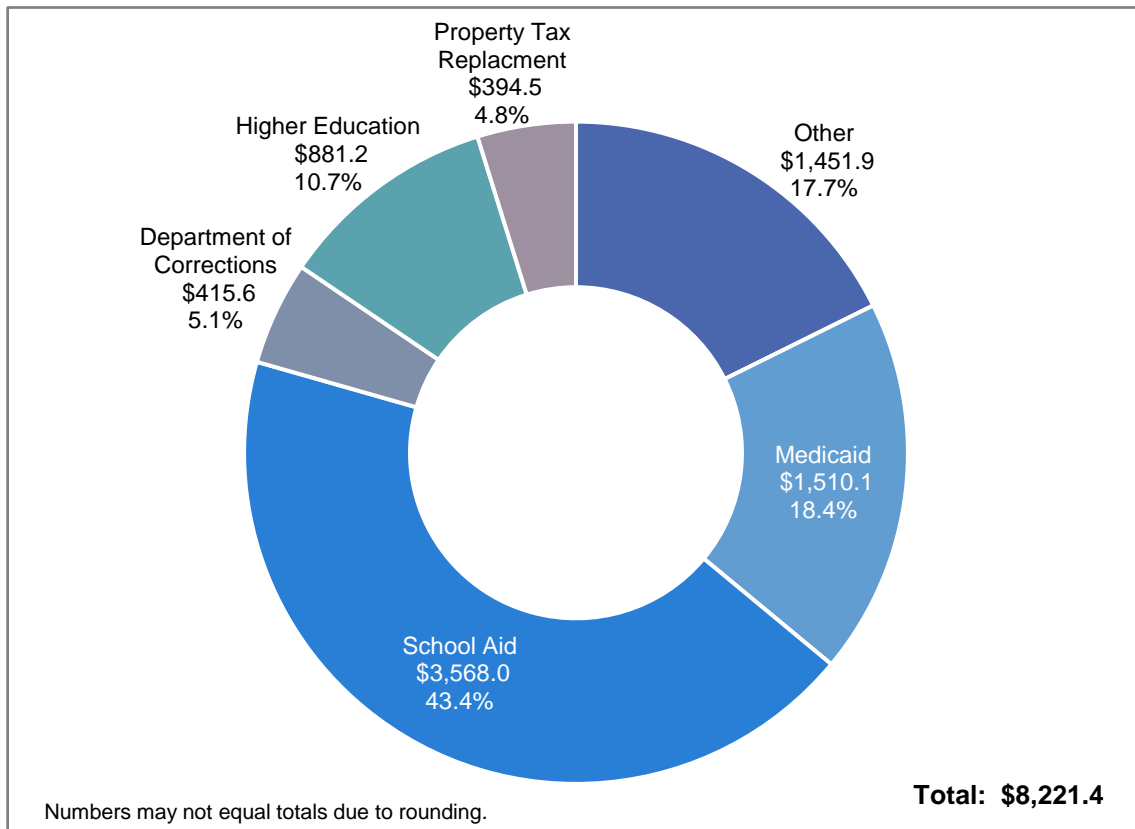
**Figure 7**  
**General Fund Surplus**  
(In Millions)



## Appropriations

**Figure 8** shows the FY 2023 appropriations divided into six categories. Of the categories listed, School Aid and Medicaid comprised 61.8% of total appropriations for FY 2023. Appropriations for Higher Education (Regents institutions, community colleges, and the College Student Aid Commission) made up 10.7% of the total spending, and appropriations for the Department of Corrections (DOC) and for Property Tax Replacement comprised 5.1% and 4.8%, respectively. The remaining 17.6% of the General Fund appropriations provided funding for all other departments and programs.

**Figure 8**  
**FY 2023 General Fund Appropriations**  
(In Millions)



Total appropriations for FY 2023 increased \$84.8 million (1.0%) compared to FY 2022 (**Figure 9**). Of the total funds appropriated, Medicaid received an increase of \$6.3 million and School Aid received an increase totaling \$160.1 million due to a 2.5% State percent of growth rate that was applied to the State Cost Per Pupil. Appropriations for Higher Education and Corrections increased \$17.1 million and \$7.9 million, respectively. Appropriations included in the Other category decreased by \$23.4 million (-1.6%), while Property Tax Replacement decreased by \$83.3 million (-17.4%). Due to [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 from FY 2023 to FY 2029.

**Figure 9**  
**Summary of General Fund Appropriations**  
(In Millions)

Appropriations Categories	FY 2022	FY 2023	FY 2023 vs FY 2022	Percent Change
School Aid	\$ 3,407.9	\$ 3,568.0	\$ 160.1	4.7%
Medicaid	1,503.8	1,510.1	6.3	0.4%
Higher Education	864.1	881.2	17.1	2.0%
Property Tax Replacement	477.8	394.5	-83.3	-17.4%
Department of Corrections	407.7	415.6	7.9	1.9%
Other	1,475.3	1,451.9	-23.4	-1.6%
<b>Total</b>	<b>\$ 8,136.5</b>	<b>\$ 8,221.4</b>	<b>\$ 84.8</b>	<b>1.0%</b>

Numbers may not equal totals due to rounding.

## Appropriations Trends

From FY 2014 to FY 2023, General Fund appropriations increased from \$6.483 billion to \$8.221 billion, an increase of \$1.738 billion. This represents an average annual increase of 2.7% over the 10 years (**Figure 11**).

Medicaid and School Aid both grew at an average annual growth rate of 3.1% from FY 2014 to FY 2023. These categories respectively comprised 18.4% and 43.4% of the total FY 2023 General Fund budget. From FY 2014 to FY 2023, the General Fund Medicaid appropriation increased by \$365.9 million, representing an average annual increase of 3.1% over the period. School Aid increased by a total of \$851.8 million during this period, representing an average annual increase of 3.1%.

**Figure 10**  
**School Aid and Medicaid Appropriations Changes from FY 2014 to FY 2023**

Appropriations	FY 2014	FY 2023	FY 2023 vs FY 2014	Average Annual Percent Change
School Aid	\$ 2,716.1	\$ 3,568.0	\$ 851.8	3.1%
Medicaid	1,144.2	1,510.1	365.9	3.1%

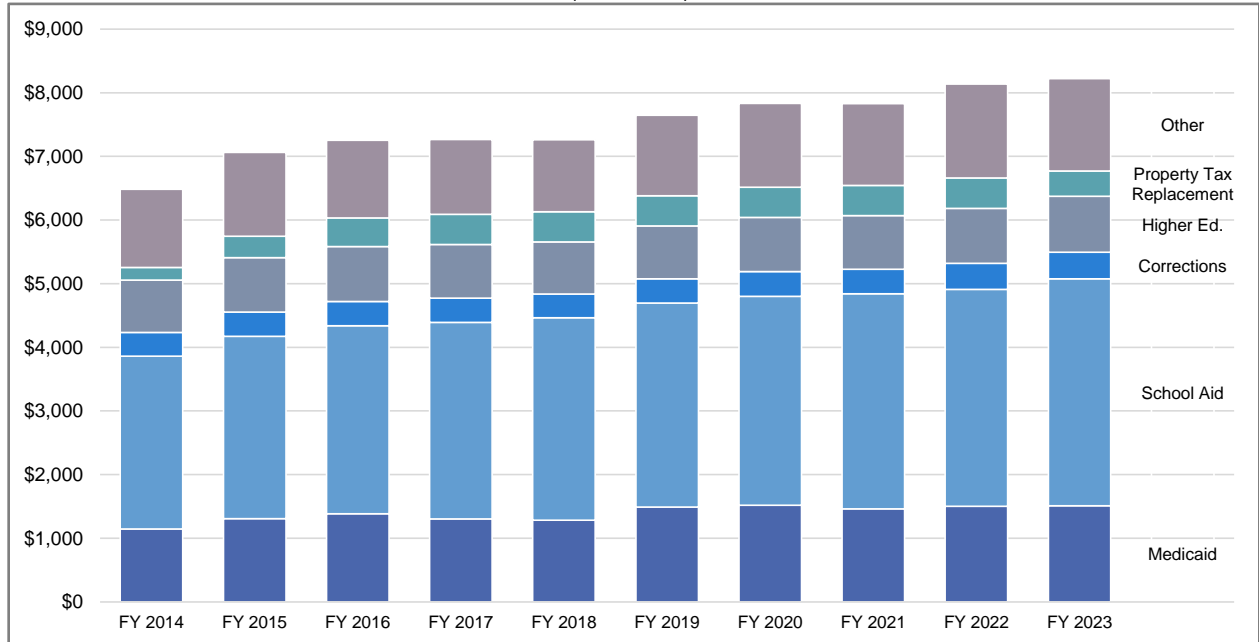
Three other areas that comprise a substantial part of the General Fund budget include Higher Education, the DOC, and Property Tax Replacement appropriations. Together, these three budget areas account for approximately 20.6% of annual General Fund appropriations. Of these three budget areas, the appropriations for Property Tax Replacement experienced the most significant growth, largely due to the enactment of property tax reform legislation in 2013.<sup>1</sup> 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

<sup>1</sup> 2013 Iowa Acts, ch. [123](#).

standing appropriations designed to reimburse local governments for the reduced property tax revenue. The combined amount appropriated in FY 2023 for Commercial and Industrial Property Tax Replacement and the Business Property Tax Credit totaled \$204.0 million.

Increases in the General Fund appropriations for Higher Education and the DOC from FY 2014 to FY 2023 were less than increases in other budget areas. During this 10-year period, funding for the DOC increased by \$41.1 million for an average annual increase of 1.2%, while appropriations for Higher Education increased \$59.4 million for an average annual increase of 0.8%.

**Figure 11**  
**General Fund Appropriations**  
(In Millions)



## Reserve Funds

At the close of FY 2023, the combined balances in the Cash Reserve Fund and the Economic Emergency Fund totaled \$902.0 million, \$6.8 million more than the statutory goal of \$895.2 million (**Figure 12**). This is also an increase of \$71.7 million (8.6%) compared to the combined balances in FY 2022.

**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)

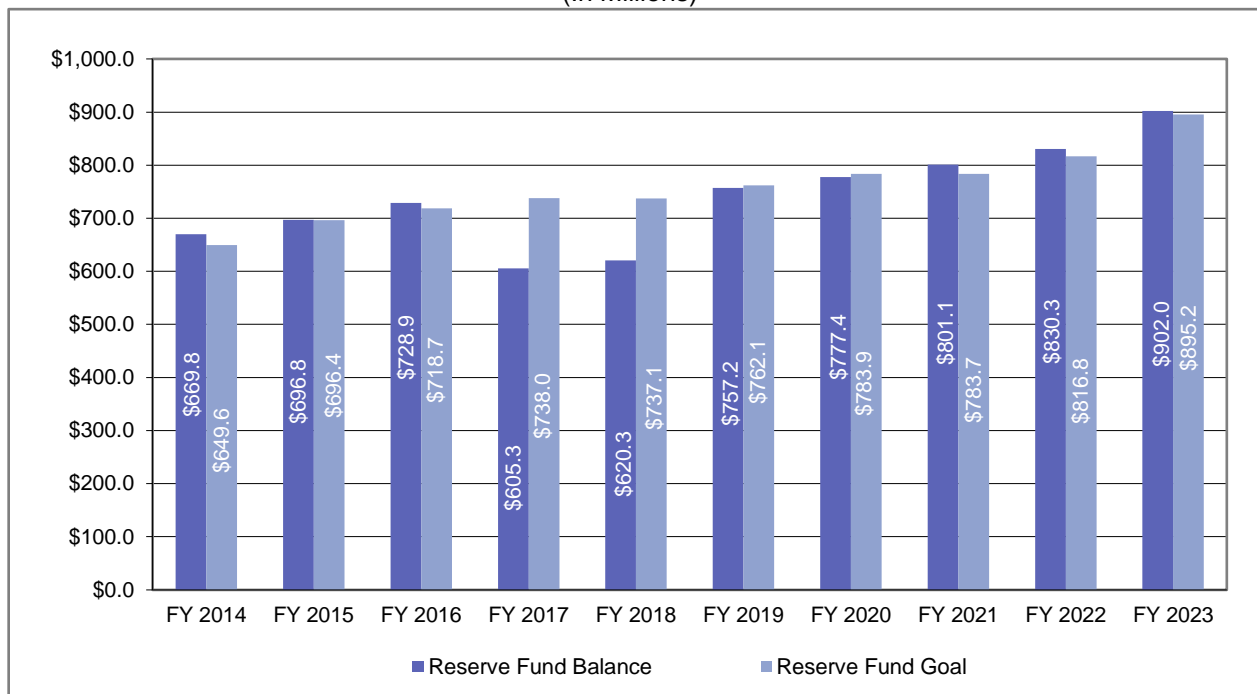
Reserve Fund Balances	FY 2022	FY 2023	Change	Percent Change
Cash Reserve Fund	\$ 612.6	\$ 671.4	\$ 58.8	9.6%
Economic Emergency Fund	217.7	230.6	12.9	5.9%
<b>Total</b>	<b>\$ 830.3</b>	<b>\$ 902.0</b>	<b>\$ 71.7</b>	<b>8.6%</b>

Reserve Fund Statutory Maximums	FY 2022	FY 2023	Change	Percent Change
Cash Reserve Fund	\$ 612.6	\$ 671.4	\$ 58.8	9.6%
Economic Emergency Fund	204.2	223.8	19.6	9.6%
<b>Total</b>	<b>\$ 816.8</b>	<b>\$ 895.2</b>	<b>\$ 78.4</b>	<b>9.6%</b>

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.<sup>2</sup> 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,<sup>3</sup> 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 enacted in 2018 made various changes to the Taxpayers Trust Fund and related statutes.<sup>4</sup> The legislation changed the name of the Fund to the Taxpayer Relief Fund, repealed the Taxpayers Trust Fund Tax Credit, 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 tax<sup>5</sup> 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 limited to \$60.0 million.

The beginning balance in the Taxpayer Relief Fund in FY 2023 totaled \$1.055 billion. The Fund also received a General Fund surplus transfer of \$1.635 billion in FY 2023 from the FY 2022 General Fund surplus after the reserve fund balance requirements were met. The FY 2023 ending balance equals \$2.738 billion (**Figure 14**).

**Figure 14**  
**Taxpayer Relief Fund**  
(In Millions)

	Actual FY 2021	Actual FY 2022	Actual FY 2023
<b>Funds Available</b>			
Balance Brought Forward	\$ 74.1	\$ 90.4	\$ 1,055.3
General Fund Surplus Transfer	21.5	963.1	1,634.8
Interest	0.1	1.8	47.8
<b>Total Funds Available</b>	<b>\$ 95.7</b>	<b>\$ 1,055.3</b>	<b>\$ 2,737.9</b>
<b>Expenditures</b>			
Transfer to General Fund	-5.3	0.0	0.0
<b>Balance Carried Forward</b>	<b>\$ 90.4</b>	<b>\$ 1,055.3</b>	<b>\$ 2,737.9</b>

Numbers may not equal totals due to rounding.

<sup>2</sup> 2011 Iowa Acts, ch. [123](#).

<sup>3</sup> 2013 Iowa Acts, ch. [123](#).

<sup>4</sup> 2018 Iowa Acts, ch. [1161](#).

<sup>5</sup> Iowa Code [§422.7](#)(31).

## Summary of FY 2023 Appropriations Activity

Appropriations are used by the General Assembly and the Governor for the purpose of developing a budget 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 FY 2023 General Fund appropriations enacted during the 2022 Legislative Session totaled \$8.209 billion. By the end of FY 2023, the standing appropriations were adjusted up by \$12.3 million to account for year-end expenditures being above the amount budgeted. There were no supplemental appropriations during the 2023 Legislative Session. These original appropriations plus adjustments resulted in net appropriations of \$8.221 billion for the year.

In addition to the appropriations adjustments, \$512.1 million of FY 2022 appropriated funds were carried forward for expenditure in FY 2023, while \$554.3 million in appropriated funds were unspent in FY 2023 and allowed to carry forward to FY 2024. At the conclusion of FY 2023, departments reverted \$9.9 million in appropriated funds back to the General Fund. The net expenditure of appropriated funds totaled \$8.169 billion for the fiscal year (**Figure 15**).

**Figure 15**  
**Summary of FY 2023 General Fund Appropriations**

<b>General Fund Appropriations</b>	
Enacted Appropriations 2022 Session	\$ 8,209,053,054
Adjustments to Standings	12,309,679
Supplemental/Deappropriations	<u>0</u>
<b>Total Net Appropriations</b>	<b><u>\$ 8,221,362,733</u></b>
<b>Other Activity</b>	
Balance Forward from the Previous Year	\$ 512,136,602
Appropriations Transfers In	127,110
Appropriations Transfers Out	-127,110
Balance Carryforward to the Next Year	-554,349,770
Reversions Total	<u>-9,900,023</u>
<b>Total Other Activity</b>	<b><u>\$ -52,113,191</u></b>
<b>Total Net Appropriated Funds Expended</b>	<b><u>\$ 8,169,249,542</u></b>

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 pay related administrative costs. There is no specified dollar limit to the amount the Board can approve. When the FY 2023 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 \$17.9 million, necessitating an adjustment of \$13.4 million. **Figure 16** lists the standing appropriations that received adjustments during FY 2023.

**Figure 16**  
**FY 2023 Adjustments to Standing Appropriations**

Department	Appropriation Name	Budgeted		Final Net
		Appropriation	Adjustments	
Administrative Services	Voluntary EMS Death Benefit	\$ 0	\$ 100,000	\$ 100,000
Administrative Services	Federal Cash Management	54,182	138,844	193,026
Administrative Services	Unemployment Compensation	421,655	-296,174	125,481
College Student Aid Comm.	Tuition Grant Program - For-Profit	500,000	-569	499,431
Corrections	Corrections Real Estate-Capitals from Sales	0	927,688	927,688
Corrections	State Cases	10,000	-10,000	0
Education	School Foundation Aid	3,563,510,246	4,442,736	3,567,952,982
Education	Charter Schools	3,200,000	-2,122,599	1,077,401
Education	Transportation-NonPublic	8,997,091	-21,400	8,975,691
Executive Council	Court Costs	56,455	288,154	344,609
Executive Council	Public Improvement	9,575	-9,575	0
Executive Council	Drainage Assessment	19,367	87,104	106,471
General Assembly	Legislature	38,000,000	-1,835,570	36,164,430
Human Rights	LIHEAP Weatherization Assistance Prog.	0	211,224	211,224
Human Services	Commission of Inquiry	1,394	-1,394	0
Human Services	Non-Res. Commitment	142,802	-130,272	12,530
Human Services	Child Abuse Prevention	232,570	-30,490	202,081
Human Services	Rent Reimbursement	13,320,000	-2,580,548	10,739,452
Management	Appeals Board Claims	4,501,794	13,377,399	17,879,193
Public Defense	Compensation & Expense	342,556	-253,413	89,143
Public Health	Registry for Congenital & Inherited Disorders	223,521	-21,441	202,081
Revenue	Ag. Land and Family Farm Tax Credits	39,100,000	-268	39,099,732
Revenue	Commercial and Industrial Prop. Tax Replac.	79,019,211	-44,912	78,974,299
Revenue	Printing Cigarette Stamps	124,652	-67,928	56,724
Revenue	Homestead Tax Credit Aid	146,740,000	-1,963,087	144,776,913
Revenue	Elderly & Disabled Tax Credit	4,500,000	618,607	5,118,607
Revenue	Barrel Tax Refunds	0	1,534,511	1,534,511
Revenue	Military Service Tax Credit	1,580,000	-26,949	1,553,051
		<b>\$ 3,904,607,071</b>	<b>\$ 12,309,679</b>	<b>\$ 3,916,916,750</b>



## Supplemental Appropriations

The General Assembly did not enact any General Fund Supplemental appropriations in FY 2023.

## Allocation of General Legislative Increases

During the 2021 Legislative Session, [HF 861](#) (FY 2022 Justice System Appropriations Act) increased General Fund appropriations to the DOC by \$10.1 million. The Act specified that any unexpended funds appropriated to the DOC would remain available through the end of FY 2023. Of that total, \$4.8 million was carried forward into FY 2023. For FY 2023, the DOC received another \$244,000 for department-wide duties in [HF 2559](#) (FY 2023 Justice Systems Appropriations Act). These funds and the balance brought forward from FY 2022 were distributed to appropriations in FY 2023 as displayed in **Figure 17**.

**Figure 17**  
**Session Law Increases (2023 Legislative Session)**

<b>Justice System Appropriations Acts – FY 2023</b>	
<b>Department of Corrections (DOC)</b>	
<b>Resources</b>	
Beginning Balance (HF 861)	\$ 4,779,718
DOC - Department-Wide Duties (HF 2559)	243,797
<b>Total Resources</b>	<b>\$ 5,023,515</b>
<b>Allocation</b>	
Corrections Administration	1,675,678
DOC Institutional Pharmaceuticals	785,097
Community-Based Corrections	565,509
Anamosa Institution	332,895
Fort Dodge Institution	261,575
Oakdale Institution	245,442
County Confinement	243,856
Mitchellville Institution	232,509
Ft. Madison Institution	195,385
Mount Pleasant Institution	145,255
Newton Institution	130,257
Clarinda Institution	119,492
Rockwell City Institution	47,904
Prison Industries	39,292
Farm Account	3,369
<b>Total Allocations</b>	<b>5,023,515</b>

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

## Balances Brought Forward

State agencies carried forward a total of \$512.1 million from FY 2022 appropriations to FY 2023 and \$554.3 million from FY 2023 appropriations to FY 2024. 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 2022 to FY 2023**

	Balance Carryforward
Human Services	\$ 455,553,462
Veterans Affairs	18,540,439
Management	9,265,289
Iowa Workforce Development	7,238,611
Corrections	5,793,590
Education	4,955,318
Attorney General	2,804,026
Judicial Branch	1,774,952
Inspections & Appeals	1,498,124
Economic Development Authority	1,094,337
Natural Resources	1,070,455
Administrative Services	507,911
Agriculture and Land Stewardship	499,196
Public Health	412,467
All Other Agencies	1,128,424
<b>Total</b>	<b>\$ 512,136,602</b>

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

**Figure 20**  
**Appropriations Balances Carried Forward**  
**from FY 2023 to FY 2024**

	Balance Carryforward
Human Services	\$ 522,408,043
Veterans Affairs	13,605,050
Education	5,265,441
Iowa Workforce Development	3,264,889
Attorney General	2,654,259
Economic Development Authority	1,973,659
Inspections & Appeals	1,163,711
Corrections	1,061,694
Natural Resources	652,125
Agriculture and Land Stewardship	624,160
Public Health	429,805
All Other Agencies	1,246,935
<b>Total</b>	<b>\$ 554,349,770</b>

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 2023, the transfer authority under Iowa Code section 8.39 was used to transfer \$127,000 between appropriations. In FY 2023, \$846,000 was transferred from the appropriation for Scholarship and Tuition Grant Reserve to the Future Ready Iowa Last-Dollar Scholarship Program (\$800,000) and the Iowa Vocational-Technical Tuition Grant (\$46,000). This transfer was conducted per Iowa Code section 261.20 (repealed by [SF 514](#) – State Government Alignment Act), which allowed the transfer of funding to appropriation accounts in which there is a current fiscal year shortfall.

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](#) allowed the Director of the Department of Human Services to transfer appropriations between the same types of institutions. After the passage of SF 514 (State Government Alignment Act), this authority was transferred to the Director of the Department of Health and Human Services. This authority does not contain any notification requirements.

**Figure 21** summarizes the appropriation transfers made during FY 2023 and identifies those transfers made under Iowa Code section 8.39.

**Figure 21**  
**FY 2023 Appropriation Transfers**

		Appropriation Transfer In	Appropriation Transfer Out	Net Change
<b>Section 8.39 Transfers</b>				
Cultural Affairs	Administration Division	\$ 0	\$ -34,970	\$ -34,970
	Arts Division	0	-92,140	-92,140
	Historical Division	127,110	0	127,110
<b>Subtotal Section 8.39 Transfers</b>		<b>\$ 127,110</b>	<b>\$ -127,110</b>	<b>\$ 0</b>
<b>Other Transfers</b>				
Iowa College Student Aid Commission	Future Ready Iowa Last-Dollar Scholarship Prog.	\$ 800,000	\$ 0	\$ 800,000
	Iowa Vocational-Technical Tuition Grant	46,000	0	46,000
	Scholarship and Tuition Grant Reserve Fund	0	-846,000	-846,000
<b>Subtotal Other Transfers</b>		<b>\$ 846,000</b>	<b>\$ -846,000</b>	<b>\$ 0</b>
<b>Total All Transfers</b>		<b>\$ 973,110</b>	<b>\$ -973,110</b>	<b>\$ 0</b>

## 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 \$9.9 million from FY 2023 General Fund appropriations, with 57.2% of these reversions from appropriations to the Department of Inspections 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 2023 General Fund Reversions**

	Reversion	Percent of Total
Department of Inspections & Appeals	\$ 5,662,926	57.2%
Department of Education	1,331,397	13.4%
Iowa Workforce Development	709,633	7.2%
Department of Corrections	339,449	3.4%
Department of Human Services	338,822	3.4%
Judicial Branch	284,050	2.9%
Public Employment Relations Board	202,182	2.0%
Department of Revenue	183,922	1.9%
Department of Public Health	177,064	1.8%
Homeland Security and Emergency Manag.	117,242	1.2%
Department of Human Rights	114,963	1.2%
Agriculture and Land Stewardship	104,989	1.1%
Others	96,081	1.0%
Attorney General	92,458	0.9%
Board of Parole	74,850	0.8%
Board of Regents	69,994	0.7%
<b>Total</b>	<b>\$ 9,900,023</b>	<b>100.0%</b>

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

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Doc ID 1387176

STATE OF IOWA  
FY 2023  
YEAR-END REPORT ON  
GENERAL FUND  
REVENUES AND APPROPRIATIONS

# Appendix

FISCAL SERVICES DIVISION

January 2024



LEGISLATIVE  
SERVICES AGENCY

*Serving the Iowa Legislature*

**FY 2023 General Fund Appropriation Activity by Department**

Special Department Name	Original Approp	Adj to Standings	Session Law			Total	Balance Brought			Balance Carry		Total
			Adjustment	Supp & Deapprop			Forward	Transfer In	Transfer Out	Forward	Reversion	
Administrative Services	\$ 8,645,155	\$ -57,331	\$ 0	\$ 0	\$ 8,587,824	\$ 507,911	\$ 0	\$ 0	\$ -255,389	\$ -711	\$ 8,839,635	
Aging	12,453,903	0	0	0	12,453,903	0	0	0	0	0	12,453,903	
Agriculture and Land Stewardship	22,142,390	0	0	0	22,142,390	499,196	0	0	-624,160	-104,989	21,912,438	
Auditor of State	986,193	0	0	0	986,193	0	0	0	0	-210	985,983	
Blind	2,893,503	0	0	0	2,893,503	21,952	0	0	-2,644	-2,644	2,910,166	
Chief Information Officer	0	0	0	0	0	9,215,383	0	0	0	0	9,215,383	
Civil Rights Commission	1,343,051	0	0	0	1,343,051	0	0	0	0	-53	1,342,998	
College Student Aid Commission	90,192,548	-569	0	0	90,191,979	13,034	0	0	-35,124	0	90,166,889	
Commerce	1,436,310	0	0	0	1,436,310	0	0	0	0	0	1,436,310	
Corrections	414,705,710	917,688	0	0	415,623,398	5,793,590	0	0	-1,061,694	-339,449	420,015,846	
Cultural Affairs	5,975,067	0	0	0	5,975,067	235,000	127,110	-127,110	-181,163	-1	6,028,904	
Drug Control Policy	239,271	0	0	0	239,271	0	0	0	0	0	239,271	
Economic Development Authority	18,048,779	0	0	0	18,048,779	1,094,337	0	0	-1,973,659	0	17,169,457	
Education	3,899,758,429	2,298,738	0	0	3,902,057,167	4,955,318	0	0	-5,265,441	-1,331,397	3,900,415,647	
Ethics and Campaign Disclosure Board	774,910	0	0	0	774,910	800	0	0	-18,962	-18,962	737,786	
Executive Council	85,397	365,683	0	0	451,080	0	0	0	0	0	451,080	
Governor/Lt. Governor's Office	2,458,046	0	0	0	2,458,046	345	0	0	-3,929	-3,929	2,450,533	
Homeland Security and Emergency Mgmt	2,289,389	0	0	0	2,289,389	265,787	0	0	0	-117,242	2,437,933	
Human Rights	2,604,513	211,223	0	0	2,815,736	62,464	0	0	-87,626	-114,963	2,675,611	
Human Services	2,123,921,769	-2,742,704	0	0	2,121,179,065	455,553,462	0	0	-522,408,043	-338,822	2,053,985,662	
Inspections and Appeals	84,191,574	0	0	0	84,191,574	1,498,124	0	0	-1,163,711	-5,662,926	78,863,061	
Iowa Finance Authority	1,158,000	0	0	0	1,158,000	93,280	0	0	-37,817	0	1,213,463	
Judicial Branch	193,700,550	0	0	0	193,700,550	1,774,952	0	0	0	-284,050	195,191,453	
Justice	14,383,468	0	0	0	14,383,468	2,804,026	0	0	-2,654,259	-92,458	14,440,777	
Law Enforcement Academy	1,239,824	0	0	0	1,239,824	0	0	0	0	0	1,239,824	
Legislative Branch	38,000,000	-1,835,570	0	0	36,164,430	0	0	0	0	0	36,164,430	
Management	36,828,864	13,377,399	0	0	50,206,263	49,906	0	0	0	-40	50,256,129	
Natural Resources	15,103,061	0	0	0	15,103,061	1,070,455	0	0	-652,125	0	15,521,391	
Parole	1,308,724	0	0	0	1,308,724	29,059	0	0	-67,008	-74,850	1,195,924	
Public Defense	7,357,261	-253,413	0	0	7,103,848	0	0	0	0	-14,023	7,089,824	
Public Employment Relations Board	1,492,452	0	0	0	1,492,452	62,641	0	0	-202,182	-202,182	1,150,729	
Public Health	55,336,402	-21,441	0	0	55,314,962	412,467	0	0	-429,805	-177,064	55,120,560	
Public Information Board	358,039	0	0	0	358,039	11,374	0	0	-13,543	-13,543	342,327	
Public Safety	121,315,943	0	0	0	121,315,943	132,320	0	0	-157,179	-38,670	121,252,414	
Regents	584,445,651	0	0	0	584,445,651	0	0	0	0	-69,994	584,375,657	
Revenue	411,231,080	49,974	0	0	411,281,054	151,658	0	0	-183,922	-183,922	411,064,868	
Secretary of State	3,545,516	0	0	0	3,545,516	4,596	0	0	-446	-446	3,549,220	
Treasurer of State	1,017,442	0	0	0	1,017,442	44,113	0	0	0	-2,844	1,058,711	
Veterans Affairs	11,351,315	0	0	0	11,351,315	18,540,439	0	0	-13,605,050	-5	16,286,700	
Workforce Development	14,733,557	0	0	0	14,733,557	7,238,611	0	0	-3,264,889	-709,633	17,997,646	
<b>Grand Total</b>	<b>\$ 8,209,053,056</b>	<b>\$ 12,309,678</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 8,221,362,734</b>	<b>\$ 512,136,602</b>	<b>\$ 127,110</b>	<b>\$ -127,110</b>	<b>\$ -554,349,770</b>	<b>\$ -9,900,023</b>	<b>\$ 8,169,249,542</b>	

**Administration and Regulation Appropriation Subcommittee  
FY 2023 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	
Administrative Services	Administrative Services, Dept.	\$ 3,603,404	\$ 0	\$ 0	\$ 0	\$ 3,603,404	\$ 6,013	\$ 0	\$ 0	\$ -211	\$ -211	\$ 3,608,995
Administrative Services	Federal Cash Management Standing	54,182	138,844	0	0	193,026	0	0	0	0	0	193,026
Administrative Services	Terrace Hill Operations	461,674	0	0	0	461,674	162	0	0	-500	-500	460,836
Administrative Services	Unemployment Compensation-State Standing	421,655	-296,174	0	0	125,481	0	0	0	0	0	125,481
Administrative Services	Utilities	4,104,239	0	0	0	4,104,239	501,736	0	0	-254,678	0	4,351,297
Administrative Services	Volunteer Emergency Services Provider Death Benefit	1	99,999	0	0	100,000	0	0	0	0	0	100,000
<b>Administrative Services Total</b>		<b>8,645,155</b>	<b>-57,331</b>	<b>0</b>	<b>0</b>	<b>8,587,824</b>	<b>507,911</b>	<b>0</b>	<b>0</b>	<b>-255,389</b>	<b>-711</b>	<b>8,839,635</b>
Auditor of State	Auditor of State - General Office	986,193	0	0	0	986,193	0	0	0	0	-210	985,983
<b>Auditor of State Total</b>		<b>986,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>986,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-210</b>	<b>985,983</b>
Chief Information Officer	Enterprise Personnel, Accounting and Budget System II	0	0	0	0	0	9,215,383	0	0	0	0	9,215,383
<b>Chief Information Officer Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,215,383</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,215,383</b>
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
<b>Commerce Total</b>		<b>1,436,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,436,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,436,310</b>
Drug Control Policy	Drug Policy Coordinator	239,271	0	0	0	239,271	0	0	0	0	0	239,271
<b>Drug Control Policy Total</b>		<b>239,271</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>239,271</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>239,271</b>
Education	Enrich Iowa Libraries	2,464,823	0	0	0	2,464,823	0	0	0	0	0	2,464,823
Education	State Library	2,532,594	0	0	0	2,532,594	0	0	0	0	0	2,532,594
<b>Education Total</b>		<b>4,997,417</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,997,417</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,997,417</b>
Ethics and Campaign Disclosure Board	Iowa Ethics & Campaign Disclosure Board	774,910	0	0	0	774,910	800	0	0	-18,962	-18,962	737,786
<b>Ethics and Campaign Disclosure Board Total</b>		<b>774,910</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>774,910</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>-18,962</b>	<b>-18,962</b>	<b>737,786</b>
Executive Council	Court Costs	56,455	288,154	0	0	344,609	0	0	0	0	0	344,609
Executive Council	Drainage Assessment	19,367	87,104	0	0	106,471	0	0	0	0	0	106,471
Executive Council	Public Improvements	9,575	-9,575	0	0	0	0	0	0	0	0	0
<b>Executive Council Total</b>		<b>85,397</b>	<b>365,683</b>	<b>0</b>	<b>0</b>	<b>451,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>451,080</b>
Governor/Lt. Governor's Office	Governor/Lt. Governor's Office	2,315,344	0	0	0	2,315,344	345	0	0	-261	-261	2,315,167
Governor/Lt. Governor's Office	Terrace Hill Quarters	142,702	0	0	0	142,702	0	0	0	-3,668	-3,668	135,366
<b>Governor/Lt. Governor's Office Total</b>		<b>2,458,046</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,458,046</b>	<b>345</b>	<b>0</b>	<b>0</b>	<b>-3,929</b>	<b>-3,929</b>	<b>2,450,533</b>
Inspections and Appeals	Administration Division	546,312	0	0	0	546,312	1,432	0	0	-113,736	-113,736	320,273
Inspections and Appeals	Administrative Hearings Div.	625,827	0	0	0	625,827	79	0	0	-19,825	-19,825	586,256
Inspections and Appeals	Child Advocacy Board	2,607,454	0	0	0	2,607,454	238	0	0	0	0	2,607,692
Inspections and Appeals	Employment Appeal Board	38,912	0	0	0	38,912	4,258	0	0	-5,976	-5,976	31,219
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	5,185,782	0	0	0	5,185,782	25,251	0	0	-257,766	0	4,953,267
Inspections and Appeals	Indigent Defense Appropriation	42,160,374	0	0	0	42,160,374	0	0	0	0	-4,678,500	37,481,874
Inspections and Appeals	Investigations Division	2,339,591	0	0	0	2,339,591	139,873	0	0	-134,941	-134,941	2,209,583
Inspections and Appeals	Public Defender	30,112,503	0	0	0	30,112,503	1,326,992	0	0	-631,468	-709,949	30,098,078
<b>Inspections and Appeals Total</b>		<b>84,191,574</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,191,574</b>	<b>1,498,124</b>	<b>0</b>	<b>0</b>	<b>-1,163,711</b>	<b>-5,662,926</b>	<b>78,863,061</b>
Management	Appeal Board Claims	4,501,794	13,377,399	0	0	17,879,193	0	0	0	0	0	17,879,193
Management	Department of Management Operations	2,770,693	0	0	0	2,770,693	49,906	0	0	0	-40	2,820,559
Management	Special Olympics Fund	100,000	0	0	0	100,000	0	0	0	0	0	100,000
Management	Transportation Equity Fund Appropriation	29,456,377	0	0	0	29,456,377	0	0	0	0	0	29,456,377
<b>Management Total</b>		<b>36,828,864</b>	<b>13,377,399</b>	<b>0</b>	<b>0</b>	<b>50,206,263</b>	<b>49,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-40</b>	<b>50,256,129</b>
Public Information Board	Iowa Public Information Board	358,039	0	0	0	358,039	11,374	0	0	-13,543	-13,543	342,327
<b>Public Information Board Total</b>		<b>358,039</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>358,039</b>	<b>11,374</b>	<b>0</b>	<b>0</b>	<b>-13,543</b>	<b>-13,543</b>	<b>342,327</b>
Revenue	Ag Land Tax Credit	39,100,000	-268	0	0	39,099,732	0	0	0	0	0	39,099,732
Revenue	Barrel Tax Refunds	0	1,534,511	0	0	1,534,511	0	0	0	0	0	1,534,511
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	79,019,211	-44,912	0	0	78,974,299	0	0	0	0	0	78,974,299
Revenue	Elderly & Disabled Property Tax Credit	4,500,000	618,607	0	0	5,118,607	0	0	0	0	0	5,118,607
Revenue	Homestead Tax Credit Aid	146,740,000	-1,963,087	0	0	144,776,913	0	0	0	0	0	144,776,913
Revenue	Military Service Tax Refunds	1,580,000	-26,949	0	0	1,553,051	0	0	0	0	0	1,553,051
Revenue	Printing Cigarette Stamps	124,652	-67,928	0	0	56,724	0	0	0	0	0	56,724
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
Revenue	Revenue, Department of	15,149,692	0	0	0	15,149,692	151,658	0	0	-183,922	-183,922	14,933,506
Revenue	School Infrastructure Transfer	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



**Administration and Regulation Appropriation Subcommittee  
FY 2023 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	
<b>Revenue Total</b>		<b>411,231,080</b>	<b>49,974</b>	<b>0</b>	<b>0</b>	<b>411,281,054</b>	<b>151,658</b>	<b>0</b>	<b>0</b>	<b>-183,922</b>	<b>-183,922</b>	<b>411,064,868</b>
Secretary of State	Elections/Voter Reg	2,124,870	0	0	0	2,124,870	1,184	0	0	-280	-280	2,125,494
Secretary of State	Secretary of State-Business Services	1,420,646	0	0	0	1,420,646	3,412	0	0	-166	-166	1,423,726
<b>Secretary of State Total</b>		<b>3,545,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,545,516</b>	<b>4,596</b>	<b>0</b>	<b>0</b>	<b>-446</b>	<b>-446</b>	<b>3,549,220</b>
Treasurer of State	Treasurer - General Office	1,017,442	0	0	0	1,017,442	44,113	0	0	0	-2,844	1,058,711
<b>Treasurer of State Total</b>		<b>1,017,442</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,017,442</b>	<b>44,113</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,844</b>	<b>1,058,711</b>
<b>Grand Total</b>		<b>\$ 556,795,214</b>	<b>\$ 13,735,726</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 570,530,940</b>	<b>\$ 11,484,211</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -1,639,902</b>	<b>\$ -5,887,534</b>	<b>\$ 574,487,715</b>

**Agriculture and Natural Resources Appropriation Subcommittee  
FY 2023 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	\$ 0	\$ 0	\$ 25,000	
Agriculture and Land Stewardship	Avian Influenza	0	0	0	0	0	118,474	0	0	0	-70,697	0	47,778
Agriculture and Land Stewardship	Choose Iowa Promotion Program	500,000	0	0	0	500,000	0	0	0	0	0	0	500,000
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	750,000	0	0	0	750,000	0	0	0	0	0	0	750,000
Agriculture and Land Stewardship	GF-Administrative Division	18,960,194	0	0	0	18,960,194	56,235	0	0	0	-93,937	-93,937	18,828,556
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	Local Food and Farm	75,000	0	0	0	75,000	74,138	0	0	0	-75,000	-11,052	63,086
Agriculture and Land Stewardship	Loess Hills Development and Conservation Fund	400,000	0	0	0	400,000	0	0	0	0	0	0	400,000
Agriculture and Land Stewardship	Milk Inspections	189,196	0	0	0	189,196	349	0	0	0	-160	0	189,385
Agriculture and Land Stewardship	Southern Iowa Development and Conservation Fund	250,000	0	0	0	250,000	0	0	0	0	0	0	250,000
Agriculture and Land Stewardship	Local Food and Farm	463,000	0	0	0	463,000	250,000	0	0	0	-384,367	0	328,633
<b>Agriculture and Land Stewardship Total</b>		<b>22,142,390</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,142,390</b>	<b>499,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-624,160</b>	<b>-104,989</b>	<b>21,912,438</b>
Natural Resources	Floodplain Management Program	1,510,000	0	0	0	1,510,000	957,098	0	0	0	-596,117	0	1,870,980
Natural Resources	Forestry Health Management GF	500,000	0	0	0	500,000	113,357	0	0	0	-56,007	0	557,350
Natural Resources	GF-Natural Resources Operations	12,093,061	0	0	0	12,093,061	0	0	0	0	0	0	12,093,061
Natural Resources	State Park Operations	1,000,000	0	0	0	1,000,000	0	0	0	0	0	0	1,000,000
<b>Natural Resources Total</b>		<b>15,103,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,103,061</b>	<b>1,070,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-652,125</b>	<b>0</b>	<b>15,521,391</b>
<b>Grand Total</b>		<b>\$ 37,245,451</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 37,245,451</b>	<b>\$ 1,569,651</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>-1,276,285</b>	<b>\$ -104,989</b>	<b>\$ 37,433,829</b>

**Economic Development Appropriation Subcommittee  
FY 2023 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	
Cultural Affairs	Administrative Division	\$ 168,637	\$ 0	\$ 0	\$ 0	\$ 168,637	\$ 0	\$ 0	\$ -34,970	\$ 0	\$ -1	\$ 133,666
Cultural Affairs	Arts Council	1,317,188	0	0	0	1,317,188	235,000	0	-92,140	-137,535	0	1,322,513
Cultural Affairs	County Endowment Funding - DCA Grants	448,403	0	0	0	448,403	0	0	0	0	0	448,403
Cultural Affairs	Cultural Grants	172,090	0	0	0	172,090	0	0	0	0	0	172,090
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	-18,628	0	131,372
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	127,110	0	-25,000	0	3,244,461
<b>Cultural Affairs Total</b>		<b>5,975,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,975,067</b>	<b>235,000</b>	<b>127,110</b>	<b>-127,110</b>	<b>-181,163</b>	<b>-1</b>	<b>6,028,904</b>
Economic Development Authority	Butchery Innovation & Revitalization	633,325	0	0	0	633,325	0	0	0	0	0	633,325
Economic Development Authority	Community Advertising and Strategic Plan	1,100,000	0	0	0	1,100,000	0	0	0	-218,586	0	881,414
Economic Development Authority	Councils of Governments (COGs) Assistance	250,000	0	0	0	250,000	0	0	0	0	0	250,000
Economic Development Authority	Economic Development Approp	13,318,553	0	0	0	13,318,553	1,019,337	0	0	-1,755,073	0	12,582,816
Economic Development Authority	Iowa Comm. Volunteer Ser.	168,201	0	0	0	168,201	0	0	0	0	0	168,201
Economic Development Authority	Registered Apprenticeship Program	760,000	0	0	0	760,000	0	0	0	0	0	760,000
Economic Development Authority	Tourism marketing - Adjusted Gross Receipts	1,443,700	0	0	0	1,443,700	0	0	0	0	0	1,443,700
Economic Development Authority	USS Iowa (GF)	0	0	0	0	0	75,000	0	0	0	0	75,000
Economic Development Authority	World Food Prize	375,000	0	0	0	375,000	0	0	0	0	0	375,000
<b>Economic Development Authority Total</b>		<b>18,048,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,048,779</b>	<b>1,094,337</b>	<b>0</b>	<b>0</b>	<b>-1,973,659</b>	<b>0</b>	<b>17,169,457</b>
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 Vocational Rehabilitation Services	6,116,328	0	0	0	6,116,328	0	0	0	0	0	6,116,328
<b>Education Total</b>		<b>6,426,114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,426,114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,426,114</b>
Iowa Finance Authority	Housing Renewal Pilot Program	500,000	0	0	0	500,000	0	0	0	0	0	500,000
Iowa Finance Authority	Rent Subsidy Program	658,000	0	0	0	658,000	93,280	0	0	-37,817	0	713,463
<b>Iowa Finance Authority Total</b>		<b>1,158,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,158,000</b>	<b>93,280</b>	<b>0</b>	<b>0</b>	<b>-37,817</b>	<b>0</b>	<b>1,213,463</b>
Public Employment Relations Board	PER Board - General Office	1,492,452	0	0	0	1,492,452	62,641	0	0	-202,182	-202,182	1,150,729
<b>Public Employment Relations Board Total</b>		<b>1,492,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,492,452</b>	<b>62,641</b>	<b>0</b>	<b>0</b>	<b>-202,182</b>	<b>-202,182</b>	<b>1,150,729</b>
Workforce Development	Employee Misclassification	379,631	0	0	0	379,631	0	0	0	0	0	379,631
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	0	0	0	0	0	2,373,201	0	0	0	-709,633	1,663,568
Workforce Development	IWD Labor Services Division	3,491,252	0	0	0	3,491,252	2,705,474	0	0	-2,117,305	0	4,079,421
Workforce Development	IWD Workers Compensation Division	3,321,044	0	0	0	3,321,044	752,216	0	0	-782,287	0	3,290,973
Workforce Development	Offender Reentry Program	387,158	0	0	0	387,158	0	0	0	0	0	387,158
Workforce Development	Summer Youth Work Pilot	250,000	0	0	0	250,000	232,822	0	0	-365,296	0	117,526
Workforce Development	Workforce Development Field Offices	6,675,650	0	0	0	6,675,650	1,174,898	0	0	0	0	7,850,548
<b>Workforce Development Total</b>		<b>14,733,557</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,733,557</b>	<b>7,238,611</b>	<b>0</b>	<b>0</b>	<b>-3,264,889</b>	<b>-709,633</b>	<b>17,997,646</b>
<b>Grand Total Total</b>		<b>\$ 47,833,969</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 47,833,969</b>	<b>\$ 8,723,869</b>	<b>\$ 127,110</b>	<b>\$ -127,110</b>	<b>\$ -5,659,710</b>	<b>\$ -911,816</b>	<b>\$ 49,986,312</b>

**Education Appropriation Subcommittee  
FY 2023 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		
Blind	Department for the Blind	\$ 2,893,503	\$ 0	\$ 0	\$ 0	\$ 2,893,503	\$ 21,952	\$ 0	\$ 0	\$ -2,644	\$ -2,644	\$ 2,910,166	
<b>Blind Total</b>		<b>2,893,503</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,893,503</b>	<b>21,952</b>	<b>0</b>	<b>0</b>	<b>-2,644</b>	<b>-2,644</b>	<b>2,910,166</b>	
College Student Aid Commission	All Iowa Opportunity Scholarships	3,229,468	0	0	0	3,229,468	0	0	0	0	0	3,229,468	
College Student Aid Commission	College Aid Commission	591,533	0	0	0	591,533	0	0	0	0	0	591,533	
College Student Aid Commission	Future Ready Iowa Last-Dollar Scholarship Program	23,927,005	0	0	0	23,927,005	0	0	0	0	0	23,927,005	
College Student Aid Commission	Health Care Professional Recruitment	500,973	0	0	0	500,973	0	0	0	0	0	500,973	
College Student Aid Commission	Health Care-Related Loan Program	500,000	0	0	0	500,000	0	0	0	0	0	500,000	
College Student Aid Commission	Mental Health Practitioner Loan Repayment Program	520,000	0	0	0	520,000	0	0	0	0	0	520,000	
College Student Aid Commission	National Guard Benefits Program	4,700,000	0	0	0	4,700,000	13,034	0	0	-35,124	0	4,677,910	
College Student Aid Commission	Rural Iowa Primary Care Loan Repayment Program	2,504,933	0	0	0	2,504,933	0	0	0	0	0	2,504,933	
College Student Aid Commission	Rural Veterinarian Loan Repayment Program	700,000	0	0	0	700,000	0	0	0	0	0	700,000	
College Student Aid Commission	Teach Iowa Scholars	650,000	0	0	0	650,000	0	0	0	0	0	650,000	
College Student Aid Commission	Tuition Grant - For-Profit	500,000	-569	0	0	499,431	0	0	0	0	0	499,431	
College Student Aid Commission	Tuition Grant Program-Standing	50,118,451	0	0	0	50,118,451	0	0	0	0	0	50,118,451	
College Student Aid Commission	Vocational Technical Tuition Grant	1,750,185	0	0	0	1,750,185	0	0	0	0	0	1,750,185	
<b>College Student Aid Commission Total</b>		<b>90,192,548</b>	<b>-569</b>	<b>0</b>	<b>0</b>	<b>90,191,979</b>	<b>13,034</b>	<b>0</b>	<b>0</b>	<b>-35,124</b>	<b>0</b>	<b>90,169,889</b>	
Education	Dept. of 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 Perform./Website & Data System Supp.	250,000	0	0	0	250,000	0	0	0	0	0	250,000	
Education	Best Buddies Iowa	35,000	0	0	0	35,000	0	0	0	0	0	35,000	
Education	Career and Technical Education Administration	598,197	0	0	0	598,197	0	0	0	0	0	598,197	
Education	Charter Schools	3,200,000	-2,122,599	0	0	1,077,401	0	0	0	0	0	1,077,401	
Education	Child Development - Standing	10,524,389	0	0	0	10,524,389	509,426	0	0	-408,190	0	10,625,625	
Education	Children's Mental Health School-Based Training & Supp.	3,383,936	0	0	0	3,383,936	0	0	0	0	-56,057	3,327,879	
Education	Classroom Behavior Guidelines	0	0	0	0	0	500,000	0	0	0	-292,515	207,485	
Education	Community College State General Aid	221,658,161	0	0	0	221,658,161	0	0	0	0	0	221,658,161	
Education	Computer Science Prof. Devel. Incentive Fund	500,000	0	0	0	500,000	0	0	0	0	0	500,000	
Education	Early Childhood Iowa - School Ready	23,406,799	0	0	0	23,406,799	0	0	0	0	0	23,406,799	
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	0	1,915,000	
Education	Iowa PBS	7,870,316	0	0	0	7,870,316	0	0	0	0	0	7,870,316	
Education	Iowa Reading Research Center	600,000	0	0	0	600,000	917,807	0	0	-600,000	-67,827	849,979	
Education	Jobs For America's Grads	8,146,450	0	0	0	8,146,450	0	0	0	0	0	8,146,450	
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	1,000,000	0	0	0	1,000,000	749,031	0	0	-825,880	0	923,151	
Education	Online State Job Posting System	230,000	0	0	0	230,000	0	0	0	0	-40,800	189,200	
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	3,563,510,246	4,442,736	0	0	3,567,952,982	0	0	0	0	0	3,567,952,982	
Education	Statewide Clearinghouse to Expand Work-Based Learning	300,000	0	0	0	300,000	0	0	0	0	0	300,000	
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	0	0	600,000	
Education	Teacher Quality/Student Achievement	2,965,467	0	0	0	2,965,467	1,779,054	0	0	-2,931,371	-369,471	1,443,679	
Education	Textbook Services For Nonpublic	852,000	0	0	0	852,000	0	0	0	0	-4,728	847,272	
Education	Therapeutic Classroom Incentive Fund	2,351,382	0	0	0	2,351,382	0	0	0	0	0	2,351,382	
Education	Therapeutic Classroom Trans. Claims Reimb.	500,000	0	0	0	500,000	500,000	0	0	-500,000	-500,000	0	
Education	Transportation Nonpublic Students	8,997,091	-21,400	0	0	8,975,691	0	0	0	0	0	8,975,691	
<b>Education Total</b>		<b>3,888,334,898</b>	<b>2,298,736</b>	<b>0</b>	<b>0</b>	<b>3,890,633,636</b>	<b>4,955,318</b>	<b>0</b>	<b>0</b>	<b>-5,265,441</b>	<b>-1,331,397</b>	<b>3,888,992,116</b>	
Regents	BOR - Board Office	764,642	0	0	0	764,642	0	0	0	0	0	764,642	

**Education Appropriation Subcommittee  
FY 2023 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	
Regents	BOR - Regents Resource Centers	268,297	0	0	0	268,297	0	0	0	0	0	268,297
Regents	Ed. Services for Blind & Visually Impaired	4,654,408	0	0	0	4,654,408	0	0	0	0	-69,994	4,584,414
Regents	ISD - Iowa School for the Deaf	11,089,039	0	0	0	11,089,039	0	0	0	0	0	11,089,039
Regents	ISU - Agricultural Experiment Station	29,462,535	0	0	0	29,462,535	0	0	0	0	0	29,462,535
Regents	ISU - Biosciences Innovation Ecosystem - GF	2,623,481	0	0	0	2,623,481	0	0	0	0	0	2,623,481
Regents	ISU - Cooperative Extension	18,307,366	0	0	0	18,307,366	0	0	0	0	0	18,307,366
Regents	ISU - General University	174,092,719	0	0	0	174,092,719	0	0	0	0	0	174,092,719
Regents	ISU - Livestock Disease Research	170,390	0	0	0	170,390	0	0	0	0	0	170,390
Regents	ISU - Veterinary Diagnostic Laboratory	4,400,000	0	0	0	4,400,000	0	0	0	0	0	4,400,000
Regents	SUI - Biocatalysis	696,342	0	0	0	696,342	0	0	0	0	0	696,342
Regents	SUI - Biosciences Innovation Ecosystem	874,494	0	0	0	874,494	0	0	0	0	0	874,494
Regents	SUI - Family Practice Program	2,220,598	0	0	0	2,220,598	0	0	0	0	0	2,220,598
Regents	SUI - General University	218,045,224	0	0	0	218,045,224	0	0	0	0	0	218,045,224
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	1,154,593	0	0	0	1,154,593	0	0	0	0	0	1,154,593
Regents	SUI - Iowa Online Advanced Placement Academy	463,616	0	0	0	463,616	0	0	0	0	0	463,616
Regents	SUI - Iowa's Center for Agricultural Safety & Health	128,154	0	0	0	128,154	0	0	0	0	0	128,154
Regents	SUI - Oakdale Campus	2,103,819	0	0	0	2,103,819	0	0	0	0	0	2,103,819
Regents	SUI - Primary Health Care	624,374	0	0	0	624,374	0	0	0	0	0	624,374
Regents	SUI - Specialized Children Health Services	634,502	0	0	0	634,502	0	0	0	0	0	634,502
Regents	SUI - State of Iowa Birth Defects Registry	36,839	0	0	0	36,839	0	0	0	0	0	36,839
Regents	SUI - State of Iowa Cancer Registry	143,410	0	0	0	143,410	0	0	0	0	0	143,410
Regents	SUI - Substance Abuse Consortium	53,427	0	0	0	53,427	0	0	0	0	0	53,427
Regents	SUI - Waterman Iowa Nonprofit Resource Center	156,389	0	0	0	156,389	0	0	0	0	0	156,389
Regents	UNI - Additive Manufacturing	394,321	0	0	0	394,321	0	0	0	0	0	394,321
Regents	UNI - General University	99,408,923	0	0	0	99,408,923	0	0	0	0	0	99,408,923
Regents	UNI - Math & Science Collaborative	6,354,848	0	0	0	6,354,848	0	0	0	0	0	6,354,848
Regents	UNI - Real Estate Education Program	123,523	0	0	0	123,523	0	0	0	0	0	123,523
Regents	UNI - Recycling and Reuse Center	172,768	0	0	0	172,768	0	0	0	0	0	172,768
<b>Regents Total</b>		<b>584,445,651</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>584,445,651</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-69,994</b>	<b>584,375,657</b>
<b>Grand Total</b>		<b>\$ 4,565,866,600</b>	<b>\$ 2,298,168</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,568,164,768</b>	<b>\$ 4,990,304</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -5,303,209</b>	<b>\$ -1,404,036</b>	<b>\$ 4,566,447,827</b>

**Health and Human Services Appropriation Subcommittee  
FY 2023 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	
Aging	Aging Programs	\$ 11,304,082	\$ 0	\$ 0	\$ 0	\$ 11,304,082	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,304,082
Aging	Office of Long-Term Care Ombudsman	1,149,821	0	0	0	1,149,821	0	0	0	0	0	1,149,821
<b>Aging Total</b>		<b>12,453,903</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,453,903</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,453,903</b>
Human Rights	Community Advocacy and Services	956,894	0	0	0	956,894	52,273	0	0	-7,718	-34,268	967,180
Human Rights	Criminal & Juvenile Justice	1,318,547	0	0	0	1,318,547	4,001	0	0	-64,309	-64,309	1,193,929
Human Rights	Human Rights Administration	189,071	0	0	0	189,071	6,190	0	0	-15,599	-16,385	163,278
Human Rights	LIHEAP Weatherization Assis. Program – Standing	1	211,223	0	0	211,224	0	0	0	0	0	211,224
Human Rights	Single Grant Program	140,000	0	0	0	140,000	0	0	0	0	0	140,000
<b>Human Rights Total</b>		<b>2,604,513</b>	<b>211,223</b>	<b>0</b>	<b>0</b>	<b>2,815,736</b>	<b>62,464</b>	<b>0</b>	<b>0</b>	<b>-87,626</b>	<b>-114,963</b>	<b>2,675,611</b>
Human Services	Adoption Subsidy	40,596,007	0	0	0	40,596,007	16,355,335	0	0	-13,368,373	0	43,582,968
Human Services	Cherokee MHI	15,613,624	0	0	0	15,613,624	124,733	0	0	-138,722	0	15,599,636
Human Services	Child Abuse Prevention	232,570	-30,490	0	0	202,081	0	0	0	0	0	202,081
Human Services	Child and Family Services	93,571,677	0	0	0	93,571,677	21,970,875	0	0	-21,635,251	0	93,907,301
Human Services	Child Care Assistance	40,816,931	0	0	0	40,816,931	0	0	0	-2,862,321	0	37,954,610
Human Services	Child Support Services	15,942,885	0	0	0	15,942,885	0	0	0	-8,706	0	15,934,179
Human Services	Children's Health Insurance	38,661,688	0	0	0	38,661,688	0	0	0	0	0	38,661,688
Human Services	Civil Commitment Unit for Sexual Offenders	13,891,276	0	0	0	13,891,276	384,213	0	0	-7,900,237	0	6,375,252
Human Services	Commission Of Inquiry	1,394	-1,394	0	0	0	0	0	0	0	0	0
Human Services	Connors Training	33,632	0	0	0	33,632	0	0	0	0	-3,229	30,403
Human Services	Eldora Training School	17,606,871	0	0	0	17,606,871	0	0	0	-718,144	0	16,888,727
Human Services	Family Investment Program/JOBS	41,003,978	0	0	0	41,003,978	12,401,243	0	0	-14,884,505	0	38,520,716
Human Services	Family Support Subsidy	949,282	0	0	0	949,282	276,074	0	0	-343,695	0	881,661
Human Services	Field Operations	65,894,438	0	0	0	65,894,438	5,673,717	0	0	-6,425,620	0	65,142,535
Human Services	General Administration	15,842,189	0	0	0	15,842,189	3,225,201	0	0	-3,594,704	0	15,472,686
Human Services	Glenwood Resource Center	16,288,739	0	0	0	16,288,739	12,063,614	0	0	-13,531,971	0	14,820,382
Human Services	Health Program Operations	17,446,343	0	0	0	17,446,343	0	0	0	0	-281,150	17,165,193
Human Services	HHS - Department Wide Duties	4,172,123	0	0	0	4,172,123	0	0	0	0	0	4,172,123
Human Services	Independence MHI	19,688,928	0	0	0	19,688,928	0	0	0	-420,124	0	19,268,804
Human Services	Medical Assistance	1,510,127,388	0	0	0	1,510,127,388	373,606,538	0	0	-421,379,409	0	1,462,354,518
Human Services	MHDS Regional Services Fund	121,234,022	0	0	0	121,234,022	0	0	0	0	0	121,234,022
Human Services	Non Resident Commitment M.III	142,802	-130,272	0	0	12,530	0	0	0	0	0	12,530
Human Services	Rent Reimbursement	13,320,000	-2,580,548	0	0	10,739,452	0	0	0	0	0	10,739,452
Human Services	State Supplementary Assistance	7,349,002	0	0	0	7,349,002	2,691,270	0	0	-4,258,454	0	5,781,818
Human Services	Volunteers	84,686	0	0	0	84,686	0	0	0	0	-54,443	30,243
Human Services	Woodward Resource Center	13,409,294	0	0	0	13,409,294	6,780,647	0	0	-10,937,808	0	9,252,133
<b>Human Services Total</b>		<b>2,123,921,769</b>	<b>-2,742,704</b>	<b>0</b>	<b>0</b>	<b>2,121,179,065</b>	<b>455,553,462</b>	<b>0</b>	<b>0</b>	<b>-522,408,043</b>	<b>-338,822</b>	<b>2,053,985,662</b>
Public Health	Addictive Disorders	23,659,379	0	0	0	23,659,379	0	0	0	0	-13,300	23,646,079
Public Health	Chronic Conditions	4,258,373	0	0	0	4,258,373	0	0	0	0	-11,406	4,246,967
Public Health	Community Capacity	6,519,306	0	0	0	6,519,306	412,021	0	0	-429,805	-112,656	6,388,866
Public Health	Essential Public Health Services	7,662,464	0	0	0	7,662,464	0	0	0	0	-1,532	7,660,932
Public Health	Healthy Children and Families	5,816,681	0	0	0	5,816,681	446	0	0	0	-35,428	5,781,700
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	-21,441	0	0	202,081	0	0	0	0	0	202,081
Public Health	Public Protection	4,466,601	0	0	0	4,466,601	0	0	0	0	-2,742	4,463,859
Public Health	Resource Management	933,871	0	0	0	933,871	0	0	0	0	0	933,871
<b>Public Health Total</b>		<b>55,336,402</b>	<b>-21,441</b>	<b>0</b>	<b>0</b>	<b>55,314,962</b>	<b>412,467</b>	<b>0</b>	<b>0</b>	<b>-429,805</b>	<b>-177,064</b>	<b>55,120,560</b>
Veterans Affairs	General Administration	1,229,763	0	0	0	1,229,763	0	0	0	0	-5	1,229,758
Veterans Affairs	Injured Veterans Grant Program	0	0	0	0	0	163,897	0	0	-133,897	0	30,000
Veterans Affairs	Iowa Veterans Home	7,131,552	0	0	0	7,131,552	18,248,153	0	0	-13,345,981	0	12,033,725
Veterans Affairs	Veterans County Grants	990,000	0	0	0	990,000	128,389	0	0	-125,172	0	993,217
Veterans Affairs	Vets Home Ownership Program	2,000,000	0	0	0	2,000,000	0	0	0	0	0	2,000,000
<b>Veterans Affairs Total</b>		<b>11,351,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,351,315</b>	<b>18,540,439</b>	<b>0</b>	<b>0</b>	<b>-13,605,050</b>	<b>-5</b>	<b>16,286,700</b>
<b>Grand Total</b>		<b>\$ 2,205,667,902</b>	<b>\$ -2,552,921</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,203,114,981</b>	<b>\$ 474,568,832</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -536,530,525</b>	<b>\$ -630,853</b>	<b>\$ 2,140,522,435</b>

**Justice System Appropriation Subcommittee  
FY 2023 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	1,343,051	0	0	0	0	1,343,051	0	0	0	0	-53	1,342,998
<b>Civil Rights Commission Total</b>		<b>1,343,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,343,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-53</b>	<b>1,342,998</b>
Corrections	Anamosa Institution	36,849,581	0	0	0	0	36,849,581	2,516	0	0	-1,934	-1,934	36,848,228
Corrections	CBC District I	16,207,339	0	0	0	0	16,207,339	0	0	0	0	0	16,207,339
Corrections	CBC District II	12,789,649	0	0	0	0	12,789,649	0	0	0	0	0	12,789,649
Corrections	CBC District III	7,710,790	0	0	0	0	7,710,790	0	0	0	0	0	7,710,790
Corrections	CBC District IV	6,193,805	0	0	0	0	6,193,805	0	0	0	0	0	6,193,805
Corrections	CBC District V	23,440,024	0	0	0	0	23,440,024	0	0	0	0	0	23,440,024
Corrections	CBC District VI	16,755,370	0	0	0	0	16,755,370	0	0	0	0	0	16,755,370
Corrections	CBC District VII	9,672,851	0	0	0	0	9,672,851	0	0	0	0	0	9,672,851
Corrections	CBC District VIII	9,238,778	0	0	0	0	9,238,778	0	0	0	0	0	9,238,778
Corrections	Clarinda Institution	27,175,874	0	0	0	0	27,175,874	0	0	0	0	0	27,175,874
Corrections	Corrections Administration	6,321,190	0	0	0	0	6,321,190	0	0	0	0	-94	6,321,096
Corrections	Corrections Education	2,608,109	0	0	0	0	2,608,109	829,299	0	0	-688,903	0	2,748,506
Corrections	Corrections Real Estate-Capitals from Sales	0	927,688	0	0	0	927,688	0	0	0	0	0	927,688
Corrections	County Confinement	1,195,319	0	0	0	0	1,195,319	0	0	0	0	0	1,195,319
Corrections	DOC - Department Wide Duties	243,797	0	-243,797	0	0	0	4,779,718	0	0	0	0	4,779,718
Corrections	DOC Institutional Pharmaceuticals	8,556,620	0	243,797	0	0	8,800,417	0	0	0	0	0	8,800,417
Corrections	Federal Prisoners/ Contractual	234,411	0	0	0	0	234,411	0	0	0	0	0	234,411
Corrections	Ft. Dodge Institution	32,636,226	0	0	0	0	32,636,226	49,033	0	0	-147,509	-107,290	32,430,459
Corrections	Ft. Madison Institution	43,937,403	0	0	0	0	43,937,403	0	0	0	-87,299	-87,299	43,762,805
Corrections	Iowa Corrections Offender Network	2,000,000	0	0	0	0	2,000,000	0	0	0	0	0	2,000,000
Corrections	Mental Health/Substance Abuse - DOC wide	28,065	0	0	0	0	28,065	0	0	0	0	0	28,065
Corrections	Mitchellville Institution	24,823,392	0	0	0	0	24,823,392	0	0	0	0	-1,659	24,821,733
Corrections	Mt. Pleasant Inst.	28,464,947	0	0	0	0	28,464,947	8,565	0	0	-15,917	-15,917	28,441,678
Corrections	Newton Institution	30,318,214	0	0	0	0	30,318,214	0	0	0	0	-10,987	30,307,227
Corrections	Oakdale Institution	56,250,842	0	0	0	0	56,250,842	1,511	0	0	-11,407	-9,657	56,231,289
Corrections	Rockwell City Institution	11,043,114	0	0	0	0	11,043,114	122,949	0	0	-108,726	-104,612	10,952,725
Corrections	State Cases Court Costs	10,000	-10,000	0	0	0	0	0	0	0	0	0	0
<b>Corrections Total</b>		<b>414,705,710</b>	<b>917,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>415,623,398</b>	<b>5,793,590</b>	<b>0</b>	<b>0</b>	<b>-1,061,694</b>	<b>-339,449</b>	<b>420,015,846</b>
Homeland Security and Emergency Mgmt	Homeland Security & Emergency Mgmt. Division	2,289,389	0	0	0	0	2,289,389	0	0	0	0	0	2,289,389
Homeland Security and Emergency Mgmt	Levee District Study	0	0	0	0	0	0	265,787	0	0	0	-117,242	148,544
<b>Homeland Security and Emergency Mgmt Total</b>		<b>2,289,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,289,389</b>	<b>265,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-117,242</b>	<b>2,437,933</b>
Judicial Branch	Judicial Branch	190,100,550	0	0	0	0	190,100,550	1,774,952	0	0	-284,050	0	191,591,453
Judicial Branch	Jury & Witness (GF) to Revolving Fund (0043)	3,600,000	0	0	0	0	3,600,000	0	0	0	0	0	3,600,000
<b>Judicial Branch Total</b>		<b>193,700,550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>193,700,550</b>	<b>1,774,952</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-284,050</b>	<b>195,191,453</b>
Justice	AG Cybersecurity and Technology-Gen Fd	202,060	0	0	0	0	202,060	0	0	0	0	-10,056	192,004
Justice	General Office A.G.	6,530,099	0	0	0	0	6,530,099	0	0	0	-82,401	-82,401	6,365,296
Justice	Legal Services Poverty Grants	2,634,601	0	0	0	0	2,634,601	0	0	0	0	0	2,634,601
Justice	Victim Assistance Grants	5,016,708	0	0	0	0	5,016,708	2,804,026	0	0	-2,571,857	0	5,248,876
<b>Justice Total</b>		<b>14,383,468</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,383,468</b>	<b>2,804,026</b>	<b>0</b>	<b>0</b>	<b>-2,654,259</b>	<b>-92,458</b>	<b>14,440,777</b>
Law Enforcement Academy	Iowa Law Enforcement Academy	1,239,824	0	0	0	0	1,239,824	0	0	0	0	0	1,239,824
<b>Law Enforcement Academy Total</b>		<b>1,239,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,239,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,239,824</b>
Parole	Parole Board	1,308,724	0	0	0	0	1,308,724	29,059	0	0	-67,008	-74,850	1,195,924
<b>Parole Total</b>		<b>1,308,724</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,308,724</b>	<b>29,059</b>	<b>0</b>	<b>0</b>	<b>-67,008</b>	<b>-74,850</b>	<b>1,195,924</b>
Public Defense	Compensation and Expense	342,556	-253,413	0	0	0	89,143	0	0	0	0	0	89,143
Public Defense	Public Defense, Department of	7,014,705	0	0	0	0	7,014,705	0	0	0	0	-14,023	7,000,682
<b>Public Defense Total</b>		<b>7,357,261</b>	<b>-253,413</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,103,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-14,023</b>	<b>7,089,824</b>
Public Safety	DCI - Crime Lab Equipment/Training	650,000	0	0	0	0	650,000	0	0	0	0	0	650,000
Public Safety	DPS - Human Trafficking	200,742	0	0	0	0	200,742	202	0	0	0	-202	200,742
Public Safety	DPS Fire Marshal	5,602,778	0	0	0	0	5,602,778	9,297	0	0	-7,339	-7,339	5,597,397
Public Safety	DPS-GF Equipment Approp to Fund	2,500,000	0	0	0	0	2,500,000	0	0	0	0	0	2,500,000
Public Safety	DPS-POR Unfunded Liabilities Until 85 Percent	5,000,000	0	0	0	0	5,000,000	0	0	0	0	0	5,000,000
Public Safety	DPS - Volunteer Fire Fighter Training & Equipment	50,000	0	0	0	0	50,000	0	0	0	0	-12	49,988
Public Safety	DPS/SPOC Sick Leave Payout	279,517	0	0	0	0	279,517	0	0	0	0	0	279,517
Public Safety	Fire Fighter Training	1,025,520	0	0	0	0	1,025,520	65,452	0	0	-118,722	0	972,250
Public Safety	Iowa State Patrol	71,409,788	0	0	0	0	71,409,788	9,676	0	0	-25,636	-25,636	71,368,193
Public Safety	Narcotics Enforcement	8,613,894	0	0	0	0	8,613,894	13,979	0	0	-3,798	-3,798	8,620,277
Public Safety	Public Safety Administration	5,946,368	0	0	0	0	5,946,368	20,798	0	0	-796	-796	5,965,573
Public Safety	Public Safety DCI	19,712,633	0	0	0	0	19,712,633	12,915	0	0	-887	-887	19,723,774
Public Safety	Public Safety Undercover Funds	209,042	0	0	0	0	209,042	0	0	0	0	0	209,042
Public Safety	Statewide Interoperable Communications System.	115,661	0	0	0	0	115,661	0	0	0	0	0	115,661
<b>Public Safety Total</b>		<b>121,315,943</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,315,943</b>	<b>132,320</b>	<b>0</b>	<b>0</b>	<b>-157,179</b>	<b>-38,670</b>	<b>121,252,414</b>
<b>Grand Total</b>		<b>\$ 757,643,920</b>	<b>\$ 664,275</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 758,308,195</b>	<b>\$ 10,799,734</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -3,940,140</b>	<b>\$ -960,795</b>	<b>\$ 764,206,994</b>

**Legislative Branch  
FY 2023 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		
<b>Legislative Branch Total</b>		<b>38,000,000</b>	<b>-1,835,570</b>	<b>0</b>	<b>0</b>	<b>36,164,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,164,430</b>
Grand Total		\$ 38,000,000	\$ -1,835,570	\$ 0	\$ 0	\$ 36,164,430	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,164,430