STATE OF IOWA

FY 2014
YEAR END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS

FISCAL SERVICES DIVISION

JANUARY 2014

LSA
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Introduction

This report provides a summary of Iowa's FY 2014 General Fund budget. The report examines the changes in revenues and appropriation activity through the fiscal year. The report also includes information on Iowa reserve funds and the Taxpayers Trust Fund. Additional information on individual FY 2014 General Fund appropriations can be found in **Appendix A**.

Summary of FY 2014 General Fund Budget

The FY 2014 General Fund budget ended the fiscal year with a surplus of $706.8 million. This was $14.5 million (2.0%) less than the surplus that was estimated at the time the original FY 2014 budget was enacted during the 2013 Legislative Session. Several factors contributed to the drop in the surplus:

- Net General Fund receipts for FY 2014 ended the year $167.5 million (2.5%) less than originally estimated.
- The final surplus carryforward ended the fiscal year at $679.3 million. This amount was $138.6 million (25.6%) more than estimated when the FY 2014 budget was first enacted. The growth of the surplus carryforward was the result of a larger than anticipated General Fund surplus in FY 2013 and lower than anticipated expenditures from the FY 2014 Performance of Duty appropriation.
- Net appropriations (after reversions) were $14.3 million (0.2%) less than the initial budget, due to reversions and adjustments to standing appropriations.

Table 1 shows how the FY 2014 budget was affected by the changes in revenue estimates and appropriation adjustments from the time the budget was first enacted during the 2013 Legislative Session to the close of the fiscal year.

Table 1
General Fund Budget
(Dollars in Millions)

	FY 2013	FY 2014		
	Actual	Original	Revised	Actual
Funds Available				
REC Estimate/Actual Receipts	$ 6,768.7	$ 6,906.1	$ 6,682.2	$ 6,489.1
Revenue Adjustments		- 249.6	- 2.4	
Net General Fund Receipts	6,768.7	6,656.5	6,679.8	6,489.1
Surplus Carryforward	572.1	540.7	679.1	679.3
Total Funds Available	$ 7,340.8	$ 7,197.2	$ 7,358.9	$ 7,168.4
Appropriations				
Enacted Appropriations	$ 6,222.6	$ 6,490.1	$ 6,490.1	$ 6,490.1
Adjustments to Standing Appropriations	4.9		2.1	- 7.5
Net Supplemental/Deappropriations	204.2			
Total Appropriations	6,431.7	6,490.1	6,492.2	6,482.6
Reversions	- 18.6	- 14.2	- 14.4	- 21.0
Net Appropriations	$ 6,413.1	$ 6,475.9	$ 6,477.8	$ 6,461.6
Ending Balance - Surplus	$ 927.7	$ 721.3	$ 881.1	$ 706.8

General Fund Net Revenues and Refunds

During FY 2014, the General Fund collected $7.696 billion in gross revenue, $189.0 million in revenue transfers, and refunded $1.396 billion for total net revenue of $6.489 billion. This represents a reduction of $279.7 million (4.1%) compared to FY 2013 (**Table 2**). Of this reduction, $120.3 million is due to the transfer of all cigarette and tobacco taxes to the Health Care Trust Fund in FY 2014 to be used for funding of the Medicaid Program.

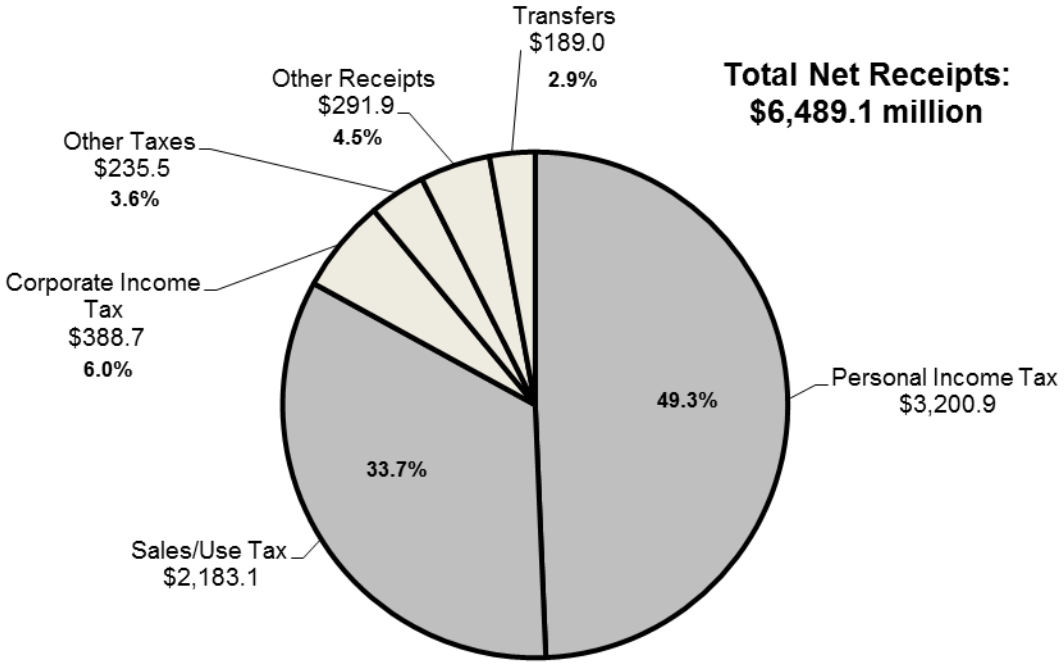
Personal income tax experienced a reduction of $239.2 million (7.0%), although $84.6 million is related to the payment of the new Taxpayers Trust Fund Tax Credit enacted in 2013. The General Fund received a FY 2014 transfer of $84.6 million in FY 2014 from the Taxpayer Trust Fund Tax Credit Fund to reimburse the General Fund for the tax credits. This transfer amount is included in the $189.0 million listed in **Table 2**.

Table 2
Summary of General Fund Receipts
(Dollars in Millions)

	FY 2013	FY 2014	FY 2014 vs FY 2013	Percent Change
Net Receipts				
Personal Income Tax	$ 3,440.1	$ 3,200.9	$ -239.2	-7.0%
Sales/Use Tax	2,087.1	2,183.1	96.0	4.6%
Corporate Income Tax	428.5	388.7	-39.8	-9.3%
Cigarette/Tobacco Tax	120.3	0.0	-120.3	-100.0%
Other Taxes*	242.1	235.5	-6.6	-2.7%
Other Receipts	333.7	291.9	-41.8	-12.5%
Transfers	117.0	189.0	72.0	61.5%
Total Net General Fund Receipts	$ 6,768.8	$ 6,489.1	$ -279.7	-4.1%

* Other taxes include: Inheritance, Insurance, Beer, Franchise Tax, and miscellaneous receipts.

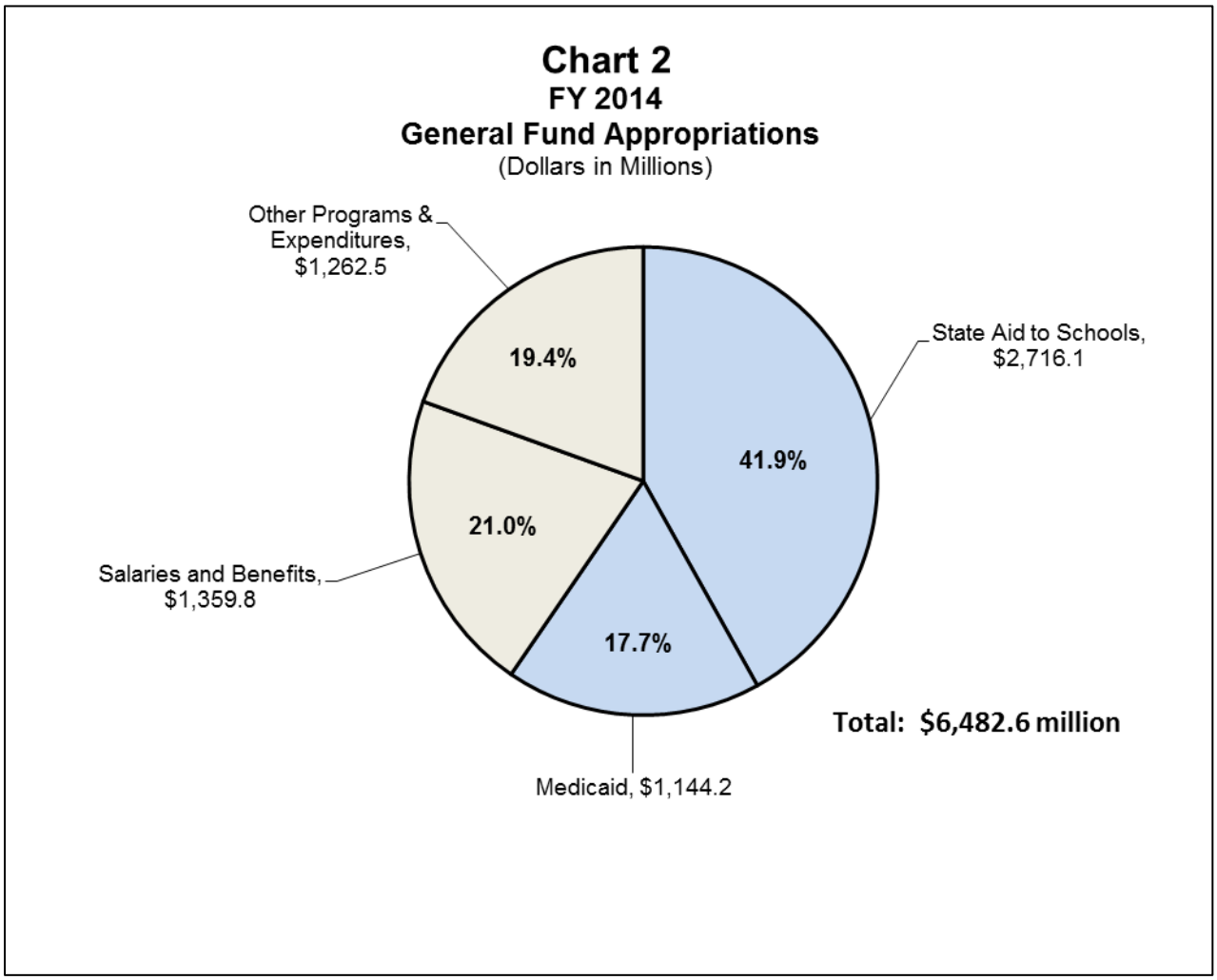
Chart 1 shows the sources of net General Fund revenue for FY 2014. Of the total $6.489 billion, 83.0% is from state income taxes and sales/use taxes (net of refunds). Corporate income taxes make up another 6.0% and the remaining 11.0% is comprised of numerous other sources. While these revenue sources fluctuate on an annual basis, these percentages have remained relatively consistent from year to year.



Note: The totals listed for the individual tax types are net of refunds. In addition, Chart 1 does not include the FY 2014 General Fund Surplus Carryforward of $679.3 million.

Appropriations

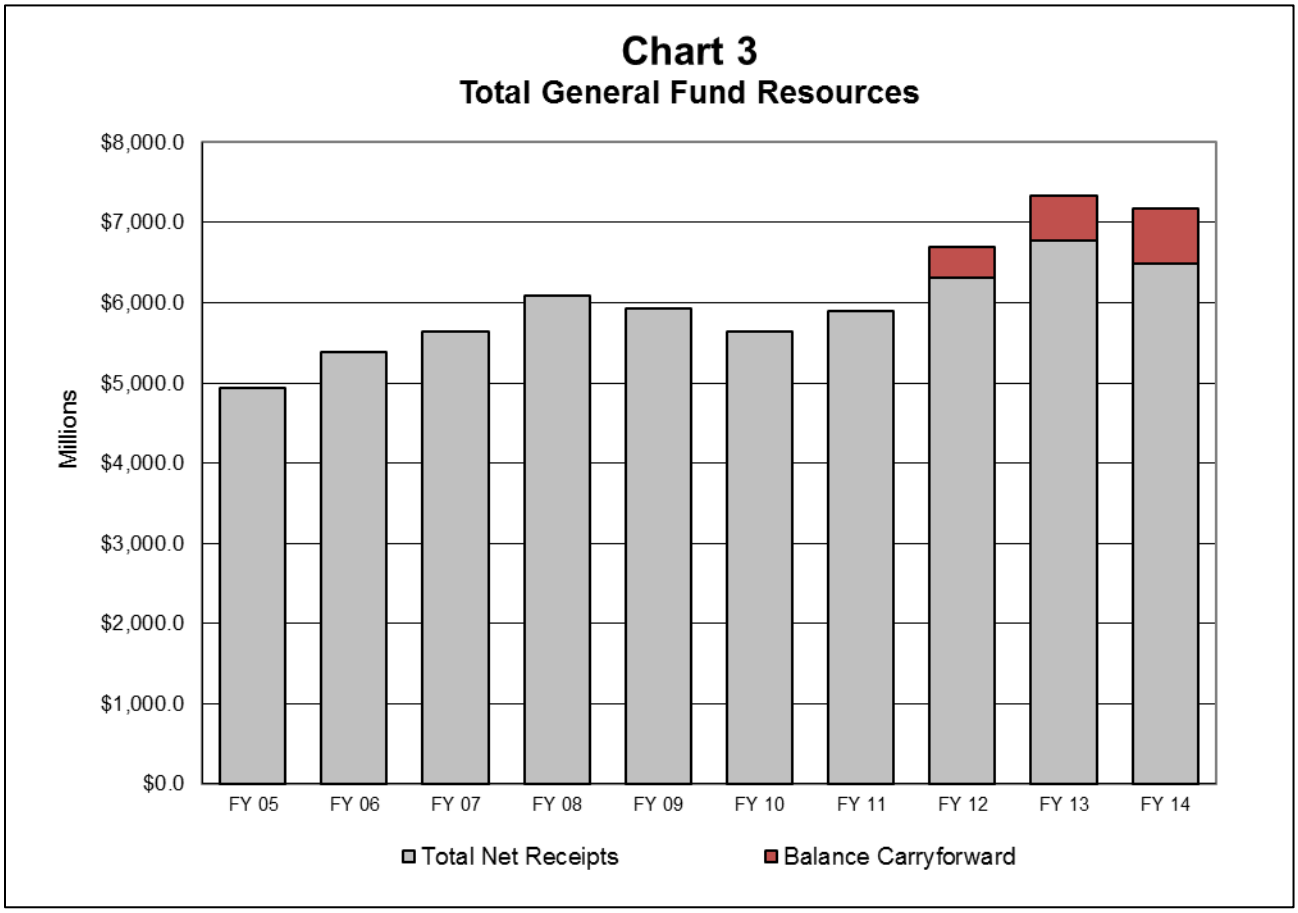
Chart 2 shows the appropriations and expenditures that have the largest impact on the state General Fund budget. Of the four categories listed, State Aid to Schools and Medicaid comprise nearly 60.0% of the total appropriations enacted in FY 2014. These two categories of expenditures also account for the majority of the growth in General Fund spending over the past 10 years. Expenditures for State employee salaries and benefits and all other State costs made up the remaining 40.0% of FY 2014 appropriations.



Trends – General Fund Resources

Total General Fund resources include net General Fund receipts and the revenues carried forward from the previous year's surplus. The net receipts are comprised of annual tax revenue (net of refunds) as well as other revenues credited and transferred to the General Fund by law. The surplus carryforward occurs if there is sufficient revenue from the previous year's surplus to fill up the State's reserve funds to the statutory level and to meet other reserve fund obligations, with the excess surplus revenue being transferred to the General Fund.

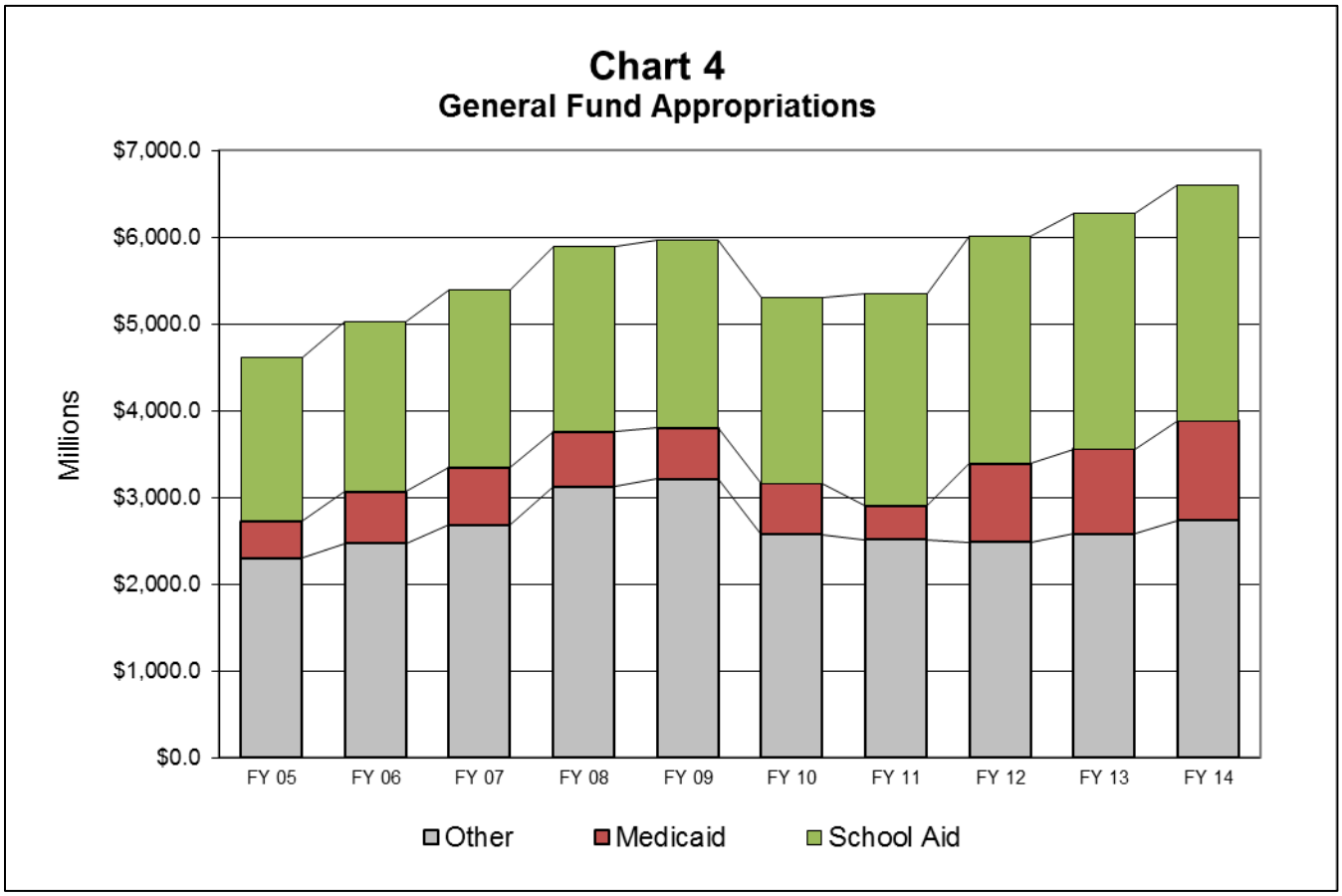
From FY 2005 to FY 2014, net General Fund receipts increased $1.107 billion, equating to an average annual increase of 3.1%. Since FY 2011, the financial condition of the General Fund budget has improved to the point that the year-end surpluses have been more than sufficient to meet the reserve fund obligations resulting in excess surplus dollars being carried forward to the next fiscal year.



Trends – General Fund Appropriations

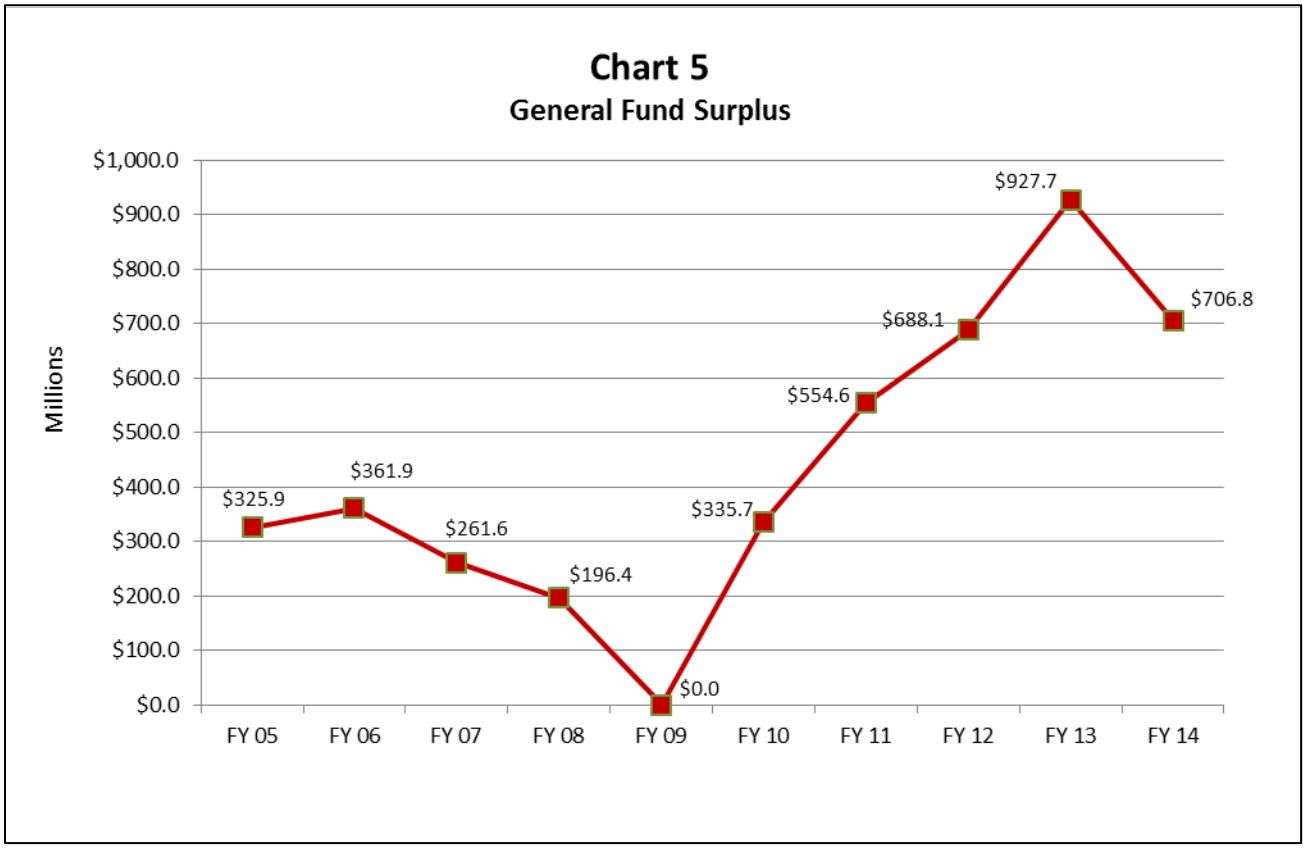
Over the 10-year period from FY 2005 to FY 2014, General Fund appropriations increased from $4.606 billion to $6.599 billion, an increase of $1.992 billion (43.3%). This represents an average annual increase of 4.1% during the this period.

The areas of the General Fund budget that are responsible for the majority of the increase are Medicaid and funding through the school aid formula. Together, Medicaid and School Aid comprise nearly 60.0% of total General Fund appropriations. In addition, these two areas of the budget have accounted for 78.1% ($1.556 billion) of the total increase. The average annual increase over this 10-year period for Medicaid and School Aid has been 5.9% while all other appropriations have experienced an average annual increase of 1.9%.



Trends – General Fund Surplus

Chart 5 shows how the General Fund surplus has fluctuated since FY 2005. The surplus grew significantly from FY 2009 to FY 2013. At the close of FY 2009, General Fund revenues decreased significantly below the estimates that were used when the budget was enacted. This resulted in the General Fund not having a surplus in FY 2009. However, by FY 2013, the General Fund surplus reached its peak at $927.7 million as revenue growth exceeded the growth in appropriations during this four year period. In FY 2014, the surplus decreased to $706.8 million, largely due to year end revenues falling $190.5 million below the estimates used in the revised FY 2014 General Fund budget.



Summary of FY 2014 Appropriation Activity

Appropriations enacted by the General Assembly and signed into law by the Governor act as spending authority for the subsequent fiscal year for State government. Appropriations can be adjusted for several factors throughout the fiscal year, including supplemental appropriations, deappropriations, adjustments authorized in statute to standing appropriations to account for actual expenditures, and across-the-board reductions initiated by the Governor.

In addition, other factors can affect the spending authority of State government during the fiscal year. Other activity associated with appropriated funds includes: balances 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. Allowing funds to carry forward can be authorized through the Iowa Code, and therefore 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 2013 Legislative Session totaled $6.490 billion for FY 2014. By the end of FY 2014, the standing appropriations were adjusted down by $7.5 million. These changes resulted in net appropriations of $6.483 billion.

In addition to the appropriation adjustments, $178.9 million of FY 2013 appropriated funds were carried forward for expenditure in FY 2014, while $76.2 million in appropriated funds were unspent in FY 2014 and were allowed to carry forward to FY 2015. By the end of FY 2014, departments reverted $21.0 million in appropriated funds back to the General Fund. The net expenditure of appropriated funds totaled $6.564 billion for FY 2014 as outlined in **Table 3** below.

Table 3
Summary of FY 2014 General Fund Appropriations

General Fund Appropriations		FY 2014
Enacted Appropriations 2013 Session	$	6,486,968,670
DAS I/3 Distribution		3,094,866
Subtotal Enacted Appropriations		6,490,063,536
Adjustments to Standings		-7,495,732
Total Net Appropriations	$	6,482,567,804
Other Activity		
Balance Forward from the Previous Year	$	178,894,806
Appropriation Transfers In		19,054,586
Appropriation Transfers Out		-19,054,586
Balance Carry Forward to the Next Year		-76,158,345
Reversions Total		-21,014,253
Total Other Activity	$	81,722,208
Total Net Appropriations Expended	$	6,564,290,012

DAS I/3 Distribution

During the 2013 Legislative Session, the General Assembly included appropriations to multiple State agencies in HF 603 (Administration and Regulation Appropriations Act) to partially offset costs associated with using the Integrated Information for Iowa (I/3) System. From FY 2014 forward, the funding becomes part of the base budgets of the departments.

The I/3 System is the State's Enterprise Resource Planning System that supports the financial processes such as accounts payable, accounts receivable, procurement, general accounting, fixed assets, budget preparation and job applicant tracking. The I/3 System is supported and administered by the Department of Administrative Services (DAS). The DAS bills State agencies on a monthly basis to cover costs of maintaining and operating the System.[1]

Table 4
DAS I/3 Distribution Appropriations

Special Department Name	FY 2014
Human Services, Department of	$ 1,002,671
Iowa Workforce Development	274,819
Education, Department of	255,804
Treasurer of State	230,103
Revenue, Department of	221,355
Corrections, Department of	217,920
Judicial Branch	137,380
Natural Resources, Department of	95,607
Public Safety, Department of	87,295
Veterans Affairs, Department of	71,725
Homeland Security and Emergency Management	55,346
Management, Department of	51,222
Public Health, Department of	51,018
Administrative Services, Department of	47,602
Economic Development Authority	47,407
Inspections & Appeals, Department of	45,900
Regents, Board of	29,709
Public Defense, Department of	27,436
Legislative Branch	26,548
Agriculture and Land Stewardship	24,164
Attorney General	21,975
Human Rights, Department of	18,081
College Student Aid Commission	17,166
Other	36,613
Total	$ 3,094,866

[1] For additional information see the Fiscal Topic; "Integrated Information for Iowa (1-3) Distribution" published August 2014.

Adjustments to Standing Appropriations

There are two types of standing appropriations 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 develops the budget, an estimated amount is included for the 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. There is no specified dollar limit to the amount Board can approve. When the FY 2014 budget was first enacted $3.0 million was budgeted for State Appeal Board claims. By the close of the fiscal year, the Board had approved claims totaling $4.4 million, necessitating an adjustment of $1.4 million. **Table 4** lists the standing appropriations that received adjustments during FY 2014.

Table 5
FY 2014 Adjustments to Standing Appropriations

Department	Appropriation Name	Budgeted Appropriation	Adjustments	Final Net Appropriation
Administrative Services	Federal Cash Management	$ 356,587	$ -356,587	$ 0
Administrative Services	Unemployment Compensation	440,371	356,078	796,449
Corrections	State Cases Court Costs	59,733	-59,733	0
Education	State Foundation School Aid	2,714,800,000	1,333,473	2,716,133,473
Executive Council	Court Costs	59,772	150,406	210,178
Executive Council	Drainage Assessment	20,227	56,445	76,672
Executive Council	Public Improvements	39,848	-39,848	0
Governor's Office	Interstate Extradition	3,032	-3,032	0
Human Services	Child Abuse Prevention	232,500	-19,102	213,398
Legislative Branch	Legislative Branch	34,000,000	-213,767	33,786,233
Management	Appeal Board Claims	3,000,000	1,392,296	4,392,296
Public Defense	Compensation and Expense	344,644	-165,257	179,387
Public Health	Iowa Registry for Congenital & Inherited Disorders	232,500	-19,102	213,399
Revenue	Homestead Tax Credit	138,000,000	-5,959,404	132,040,596
Revenue	Elderly & Disabled Tax Credit	27,200,000	-3,711,220	23,488,780
Revenue	Military Service Tax Refunds	2,400,000	-232,989	2,167,011
Revenue	Printing Cigarette Stamps	124,652	-4,391	120,262
Total		$ 2,921,313,866	$ -7,495,732	$ 2,913,818,134

Balances Brought Forward

State agencies carried forward a total of $178.9 million from FY 2013 appropriations to FY 2014 and $76.2 million from FY 2014 appropriations to FY 2015. There are several circumstances that result in appropriated funds being carried forward to the next fiscal year.

- Iowa Code section 8.62 allows State agencies to use 50.0% of unspent appropriated funds for employee training, technology enhancement, or purchases of goods and services from Iowa prison industries. Of the total $178.9 million carried forward from FY 2013 to FY 2014, agencies were allowed to use $6.6 million for purposes designated in Iowa Code section 8.62.
- Some agencies are provided authorization through legislation to carry forward unspent appropriated funds for program expenses in the next fiscal year.
- Some appropriated funds become obligated during the fiscal year they were 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.

Much of the $178.9 million carryforward balance from FY 2013 was due to the funding of one-time supplemental appropriations during FY 2013 and allowing the funds to carryforward for expenditure in FY 2014. House File 648 (FY 2013 Bond Repayment and Supplemental Appropriations Act) included $85.0 million in one-time supplemental appropriations, most of these were for construction-related projects; and HF 215 (FY 2013 Education Reform Act) included $57.1 million in supplemental funding for school districts.[2] These two bills account for $141.7 million of the total carryforward.

The carryforward balances are summarized by department in **Tables 6** and **7** on the following page.

[2] FY 2013 Year End General Fund Report.

Table 6
Balances Carried Forward from
FY 2013 to FY 2014

	Balance Carryforward
Education, Department of	$ 59,318,084
Human Services, Department of	19,005,659
Agriculture and Land Stewardship	18,798,490
Regents, Board of	18,507,660
Regents Capital	15,000,000
Executive Council	11,889,274
Corrections Capital	11,200,000
Economic Development Authority	5,550,727
Veterans Affairs, Department of	4,063,729
Administrative Services - Capitals	3,030,000
Treasurer of State	3,011,670
Judicial Branch	3,000,000
State Fair Authority Capital	1,250,000
Public Safety, Department of	1,046,638
College Student Aid Commission	920,861
All Other Agencies	3,302,014
Total	$ 178,894,806

Table 7
Balances Carried Forward from
FY 2014 to FY 2015

	Balance Carryforward
Agriculture and Land Stewardship	$ 16,734,501
Regents Capital	13,030,000
Corrections Capital	11,200,000
Human Services, Department of	6,956,323
Regents, Board of	5,001,384
Economic Development Authority	4,487,429
Executive Council	3,678,597
Treasurer of State	2,975,104
Veterans Affairs, Department of	2,281,592
Corrections, Department of	1,743,434
Judicial Branch	1,508,682
Iowa Workforce Development	1,133,393
College Student Aid Commission	1,123,467
Administrative Services - Capitals	1,019,314
State Fair Authority Capital	1,000,000
All Other Agencies	2,285,127
Total	$ 76,158,345

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 (DOM), 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, not known at the time the budget was enacted, could disrupt day-to-day operations. Iowa Code section 8.39 also requires the General Assembly be notified at least two weeks prior to the funds being transferred. During FY 2014, the transfer authority under Iowa Code section 8.39 was used to transfer $16.3 million between appropriations. Of this, $15.3 million was transferred at the close of the fiscal year to fund a shortfall in the Medical Assistance (Medicaid) appropriation.

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. 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.

Table 8 summarizes the appropriation transfers made during FY 2014 and identifies those transfers made under Iowa Code section 8.39, as well as all other transfers.

Table 8
FY 2014 Appropriation Transfers

		Appropriation Transfer In	Appropriation Transfer Out	Net Change
Section 8.39 Transfers				
Human Services	Children's Health Insurance	$ 993,382		$ 993,382
	Medical Assistance	15,314,423		15,314,423
	Adoption Subsidy		-645,000	-645,000
	Child and Family Services		-1,409,000	-1,409,000
	Clarinda MHI		-500,000	-500,000
	Field Operations		-3,585,337	-3,585,337
	General Administration		-950,000	-950,000
	Glenwood Resource Center		-103,071	-103,071
	Medical Contracts		-1,988,000	-1,988,000
	State Supplementary Assistance		-2,742,000	-2,742,000
	Toledo Juvenile Home		-4,231,708	-4,231,708
	Woodward Resource Center		-153,690	-153,690
Governor's Office	Governor/Lt. Governor's Office		-24,203	-24,203
	Terrace Hill Quarters	24,203		24,203
Subtotal Section 8.39 Transfers		$ 16,332,008	$ -16,332,008	$ 0
Other Transfers				
Corrections	Anamosa Institution	$ 370,067	$ 0	$ 370,067
	Clarinda Institution		-66,392	-66,392
	Corrections Administration	115,000		$ 115,000
	County Confinement	292,864		292,864
	Federal Prisoners/ Contractual		-156,472	$ -156,472
	Ft. Madison Institution	1,242,850		1,242,850
	Mitchellville Institution		-1,007,351	$ -1,007,351
	Mt. Pleasant Inst.	252,889		252,889
	Oakdale Institution		-1,242,850	-1,242,850
	Rockwell City Institution	199,395		199,395
Inspections & Appeals	Indigent Defense		-220,000	$ -220,000
	Public Defender	220,000		220,000
Regents	NW Iowa Regents Resource Center	9,513		$ 9,513
	Quad Cities Graduate Study Center		-29,513	-29,513
	Southwest Iowa Resource Center	20,000		$ 20,000
Subtotal Other Transfers		$ 2,722,578	$ -2,722,578	$ 0
Total All Transfers		$ 19,054,586	$ -19,054,586	$ 0

Reversions

Unless an agency is allowed to carry forward unspent funds from an appropriation, the unspent funds will revert to the Fund from which appropriated. State agencies reverted a total of $21.0 million from FY 2014 General Fund appropriations **(Table 9)**, with the bulk of these (71.4%) from appropriations to the Department of Human Services (DHS).

There were two appropriations to the DHS that accounted for $12.7 million of the Department's reversions; Field Operations and Medicaid (Medical Assistance). Field Operations was appropriated $66.7 million and reverted $3.8 million and carried forward an additional $3.8 million to FY 2015 to be used for training and technology costs.

The Medicaid Program was appropriated a total of $1.144 billion for FY 2014 and reverted $8.9 million. The reversion was the result of a Governor's item veto of language in HF 2463 (FY 2014 Health and Human Services Appropriations Act) that would have required the DHS to submit a waiver to cover Home and Community-Based Services (HCBS) for eligible individuals 65 years of age or older. The waiver would have cost the Program $8.9 million in FY 2014.

Table 9
FY 2014 General Fund Reversions

	Reversion Amount	Percent of Total
Human Services, Department of	$ -15,011,204	71.4%
Public Health, Department of	-1,453,133	6.9%
Corrections, Department of	-1,101,011	5.2%
Education, Department of	-974,808	4.6%
Inspections & Appeals, Department of	-913,289	4.3%
Revenue, Department of	-273,120	1.3%
Secretary of State	-251,400	1.2%
Aging, Iowa Department of	-200,000	1.0%
Administrative Services, Department of	-144,809	0.7%
College Student Aid Commission	-118,216	0.6%
All Other Agencies	-573,263	2.7%
Total	$ -21,014,253	100.0%

Reserve Funds

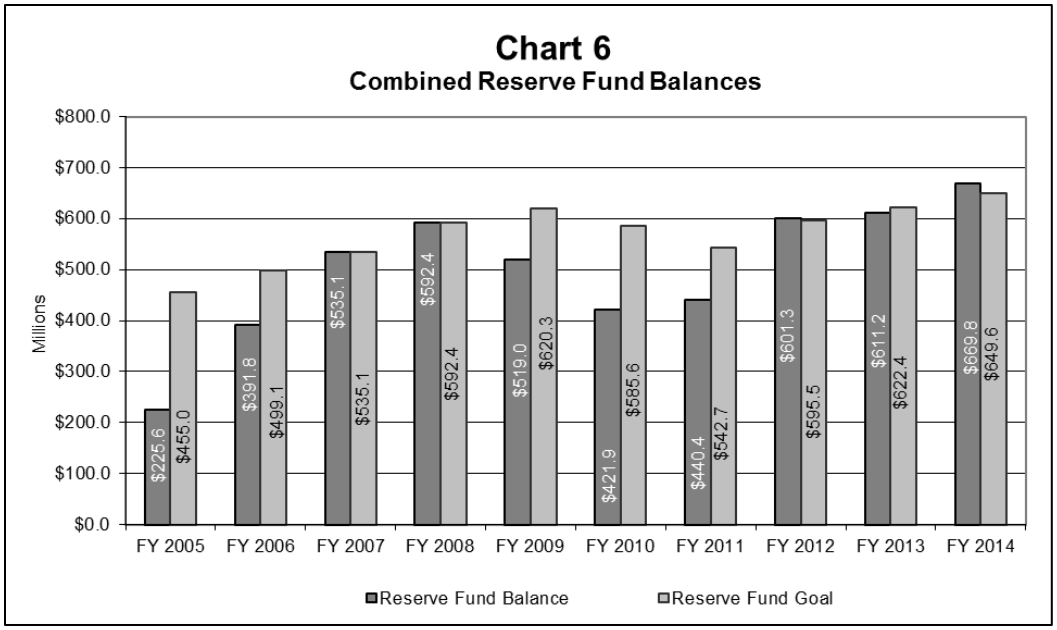
The Cash Reserve Fund and the Economic Emergency Fund had combined ending balances totaling $669.8 million in FY 2014 (**Table 10**). This is an increase of $58.6 million (9.6%) compared to the combined balances in FY 2013. Due to timing issues related to reconciling the year-end state finances, the FY 2014 ending reserve fund balances were $20.2 million more than the statutory maximum. This was largely due to an adjustment to the Performance of Duty appropriation to account for a reduction in expenditures. At the beginning of FY 2014, the amount budgeted for Performance of Duty totaled
$34.0 million. By the close of the fiscal year, actual expenditures were $15.8 million or $18.2 million less than budget. The Performance of Duty appropriation is under the authority of the Executive Council and receives a standing unlimited appropriation from the Economic Emergency Fund.

Table 10
State of Iowa Reserve Funds
(Dollars in Millions)

Reserve Fund Balances	FY 2013	FY 2014	Change	Percent Change
Cash Reserve Fund	$ 466.9	$ 489.3	$ 22.4	4.8%
Economic Emergency Fund	144.3	180.5	36.2	25.1%
Total	$ 611.2	$ 669.8	$ 58.6	9.6%

Reserve Fund Statutory Maximums	FY 2013	FY 2014	Change	Percent Change
Cash Reserve Fund	$ 466.8	$ 487.2	$ 20.4	4.4%
Economic Emergency Fund	155.6	162.4	6.8	4.4%
Total	$ 622.4	$ 649.6	$ 27.2	4.4%

The balances in the reserve funds have fluctuated over the last 10 years. During budget years that have been negatively affected by economic recessions, the reserve funds have been used to offset General Fund appropriation reductions. This is illustrated in **Chart 4**, which compares the combined reserve fund balances to their statutory goals for the last 10 years.



Taxpayers Trust Fund

The Taxpayers Trust Fund is established in Iowa Code section 8.57E and became effective in FY 2013. The Trust Fund was created for the purpose of providing tax relief to Iowans from the General Fund surplus that exceeds the amount necessary to "fill up" the state's Cash Reserve and Economic Emergency Funds. The statute requires the moneys in the Trust Fund to be used solely for tax relief through an appropriation made by the General Assembly.

The amount that the Taxpayers Trust Fund can receive in a given fiscal year is limited to $60.0 million or 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, whichever is less. The funds are transferred from the Economic Emergency Fund after both reserve funds have met the combined 10.0% balance requirement. The first $60.0 million was deposited in the Taxpayers Trust Fund at the beginning of FY 2013; however, none of the funds were appropriated during FY 2013, and as a result, the $60.0 million balance carried forward to FY 2014.

At the beginning of FY 2014, the balance in the Taxpayers Trust Fund totaled $120.0 million. This includes the $60.0 million balance that carried forward from FY 2013 and the additional $60.0 million credited in FY 2014. During the 2013 Legislative Session, legislation was enacted that created the Taxpayers Trust Fund Tax Credit. Beginning in FY 2014, moneys in the Trust Fund are used to provide a nonrefundable tax credit to qualified individuals for income tax returns filed for tax year 2013 (spring of 2014). The maximum amount of the credit is determined by dividing the funds available in the Taxpayers Trust Fund by the number of taxpayers of the previous tax year. Each taxpayer is allowed the credit, up to either the tax credit maximum for that year, or the amount of income tax liability, whichever is less. The maximum tax credit for tax year 2013 was $54 per taxpayer. The total amount transferred to the General Fund from the Taxpayers Trust Fund Tax Credit Fund to cover the tax credits was $84.6 million. The remaining $35.5 million was reverted back to the Taxpayers Trust Fund.

Table 11
Taxpayers Trust Fund
(Dollars in Millions)

	Actual FY 2013	Actual FY 2014
Funds Available		
Balance Brought Forward	$ 0.0	$ 60.0
Economic Emergency Transfer	60.0	60.0
Subtotal	60.0	120.0
Reversion from Taxpayer Trust Fund Tax Credit Fund		35.5
Total Funds Available	$ 60.0	$ 155.5
Expenditures		
Transfer to Taxpayer Trust Fund Tax Credit Fund	$ 0.0	$ 120.0
Total Expenditures	$ 0.0	$ 120.0
Balance Carried Forward	$ 60.0	$ 35.5

Taxpayers Trust Fund Tax Credit Fund
(Dollars in Millions)

	Actual FY 2013	Actual FY 2014
Funds Available		
Balance Brought Forward	$ 0.0	$ 0.0
Transfer from Taxpayer Trust Fund		120.0
Interest		0.1
Total Funds Available	$ 0.0	$ 120.1
Expenditures		
Transfer to General Fund	$ 0.0	$ 84.6
Reversion to the Taxpayer Trust Fund		35.5
Total Expenditures	$ 0.0	$ 120.1
Balance Carried Forward	$ 0.0	$ 0.0

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STATE OF IOWA

FY 2014
YEAR END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS

Appendix A

FISCAL SERVICES DIVISION

JANUARY 2014

LSA
LEGISLATIVE
SERVICES AGENCY
Serving the Iowa Legislature

FY 2014 General Fund Appropriation Activity by Department

Special Department Name	Appropriation	Adj. to Standings	DAS Distribution	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Administrative Services, Department of Total	$ 7,882,103	$ -509	$ 47,602	$ 7,929,196	$ 546,212	$ 0	$ 0	$ -366,847	$ -144,809	$ 7,963,752
Auditor of State Total	905,468	0	9,038	914,506	305	0	0	-271	-271	914,269
Iowa Ethics & Campaign Disclosure Board Total	490,000	0	335	490,335	268	0	0	0	-17	490,586
Commerce, Department of Total	1,820,744	0	1,184	1,821,928	100,120	0	0	-99,000	-44,418	1,778,631
Executive Council Total	119,847	167,002	0	286,849	11,889,274	0	0	-3,678,597	0	8,497,526
Iowa Telecommunications & Technology Commission Total	992,913	0	0	992,913	0	0	0	0	-2,028	990,885
Governor/Lt. Governor's Office Total	2,291,057	-3,032	1,541	2,289,566	39,888	24,203	-24,203	-49,504	-57,603	2,222,347
Governor's Office of Drug Control Policy Total	240,000	0	1,134	241,134	0	0	0	0	0	241,134
Human Rights, Department of Total	2,494,285	0	18,081	2,512,366	119,635	0	0	-154,322	-64,501	2,413,177
Inspections & Appeals, Department of Total	68,629,414	0	45,900	68,675,314	456,601	220,000	-220,000	-404,358	-913,289	67,814,269
Management, Department of Total	5,598,998	1,392,296	51,222	7,042,516	12,171	0	0	-655	-655	7,053,378
Public Information Board Total	350,000	0	0	350,000	0	0	0	-25,546	-25,546	298,907
Revenue, Department of Total	224,502,552	-9,908,003	221,355	214,815,904	130,561	0	0	-272,450	-273,120	214,400,894
Secretary of State Total	2,895,585	0	1,114	2,896,699	0	0	0	0	-251,400	2,645,299
Treasurer of State Total	854,289	0	230,103	1,084,392	3,011,670	0	0	-2,975,104	-16,246	1,104,713
Agriculture and Land Stewardship Total	20,475,524	0	24,164	20,499,688	18,798,490	0	0	-16,734,501	-3,907	22,559,770
Natural Resources, Department of Total	14,966,700	0	95,607	15,062,307	280,428	0	0	-283,674	0	15,059,062
Cultural Affairs, Department of Total	6,125,644	0	5,069	6,130,713	358,199	0	0	-12,128	-3,208	6,473,576
Economic Development Authority Total	17,786,098	0	47,407	17,833,505	5,550,727	0	0	-4,487,429	-75,265	18,821,538
Iowa Finance Authority Total	658,000	0	0	658,000	0	0	0	0	0	658,000
Iowa Workforce Development Total	16,723,099	0	274,819	16,997,918	697,073	0	0	-1,133,393	-6,877	16,554,720
Public Employment Relations Board Total	1,341,926	0	526	1,342,452	42,188	0	0	-11,701	-11,701	1,361,238
Blind, Iowa Commission for the Total	2,091,815	0	6,543	2,098,358	0	0	0	-5,733	-5,733	2,086,892
College Student Aid Commission Total	63,594,112	0	17,166	63,611,278	920,861	0	0	-1,123,467	-118,216	63,290,456
Education, Department of Total	3,009,930,615	1,333,473	255,804	3,011,519,892	59,318,084	0	0	-269,432	-974,808	3,069,593,737
Regents, Board of Total	564,389,387	0	29,709	564,419,096	18,507,660	29,513	-29,513	-5,001,384	-13,147	577,912,226
Aging, Iowa Department of Total	11,622,086	0	5,687	11,627,773	18,965	0	0	0	-200,000	11,446,738
Public Health, Department of Total	58,212,050	-19,102	51,018	58,243,967	0	0	0	-160,782	-1,453,133	56,630,051
Human Services, Department of Total	1,669,409,797	-19,102	1,002,671	1,670,393,366	19,005,659	16,307,805	-16,307,805	-6,956,323	-15,011,204	1,667,431,499
Veterans Affairs, Department of Total	11,209,222	0	71,725	11,280,947	4,063,729	0	0	-2,281,592	-259	13,062,825
Attorney General Total	16,882,892	0	21,975	16,904,867	0	0	0	0	-5,000	16,899,867
Civil Rights Commission Total	1,297,069	0	2,178	1,299,247	49,676	0	0	-44,873	-87,144	1,216,905
Corrections, Department of Total	374,370,005	-59,733	217,920	374,528,192	403,649	2,473,065	-2,473,065	-1,743,434	-1,101,011	372,087,395
Law Enforcement Academy Total	1,001,698	0	1,516	1,003,214	6,200	0	0	0	-152	1,009,262
Parole, Board of Total	1,203,835	0	748	1,204,583	27,134	0	0	0	-4	1,231,713
Public Defense, Department of Total	6,871,686	-165,257	27,436	6,733,865	0	0	0	-4,000	-4,157	6,725,708
Homeland Security and Emergency Management Total	2,174,277	0	55,346	2,229,623	0	0	0	-23,699	0	2,205,924
Public Safety, Department of Total	91,879,511	0	87,295	91,966,806	1,046,638	0	0	-96,153	-95,932	92,821,359
Transportation, Department of Total	135,000	0	0	135,000	12,743	0	0	0	-28,478	119,265
Judicial Branch Total	168,549,367	0	137,380	168,686,747	3,000,000	0	0	-1,508,682	-20,933	170,157,132
Legislative Branch Total	34,000,000	-213,767	26,548	33,812,781	0	0	0	0	0	33,812,781
Corrections Capital Total	0	0	0	0	11,200,000	0	0	-11,200,000	0	0
State Fair Authority Capital Total	0	0	0	0	1,250,000	0	0	-1,000,000	0	250,000
Administrative Services - Capitals Total	0	0	0	0	3,030,000	0	0	-1,019,314	-81	2,010,605
Regents Capital Total	0	0	0	0	15,000,000	0	0	-13,030,000	0	1,970,000
Grand Total	**$ 6,486,968,670**	**$ -7,495,732**	**$ 3,094,866**	**$ 6,482,567,804**	**$ 178,894,806**	**$ 19,054,586**	**$ -19,054,586**	**$ -76,158,345**	**$ -21,014,253**	**$ 6,564,290,012**

FY 2014 General Fund Appropriation Activity by Appropriation Subcommittee
Administration and Regulation

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	DAS Distribution	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Administrative Services, Department of	824	Federal Cash Management Standing	$ 356,587	$ -356,587	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Administrative Services, Department of	825	Unemployment Compensation-State Standing	440,371	356,078	0	796,449	0	0	0	0	0	796,449
Administrative Services, Department of	C32	Iowa Building Operations	0	0	0	0	191,003	0	0	0	-27,820	163,183
Administrative Services, Department of	C85	Administrative Services, Dept.	4,020,322	0	47,602	4,067,924	19,123	0	0	-109,238	-109,238	3,868,570
Administrative Services, Department of	C86	Utilities	2,658,909	0	0	2,658,909	335,330	0	0	-249,858	0	2,744,381
Administrative Services, Department of	C87	Terrace Hill Operations	405,914	0	0	405,914	756	0	0	-7,751	-7,751	391,168
Administrative Services, Department of Total			**7,882,103**	**-509**	**47,602**	**7,929,196**	**546,212**	**0**	**0**	**-366,847**	**-144,809**	**7,963,752**
Auditor of State	P01	Auditor of State - General Office	905,468	0	9,038	914,506	305	0	0	-271	-271	914,269
Auditor of State Total			**905,468**	**0**	**9,038**	**914,506**	**305**	**0**	**0**	**-271**	**-271**	**914,269**
Iowa Ethics & Campaign Disclosure Board	P21	Iowa Ethics & Campaign Disclosure Board	490,000	0	335	490,335	268	0	0	0	-17	490,586
Iowa Ethics & Campaign Disclosure Board Total			**490,000**	**0**	**335**	**490,335**	**268**	**0**	**0**	**0**	**-17**	**490,586**
Commerce, Department of	P42	Alcoholic Beverages Operations	1,220,391	0	0	1,220,391	0	0	0	0	-44,417	1,175,974
Commerce, Department of	P48	Professional Licensing Bureau	600,353	0	1,184	601,537	120	0	0	0	0	601,657
Commerce, Department of	P50	Financial Literacy	0	0	0	0	100,000	0	0	-99,000	0	1,000
Commerce, Department of Total			**1,820,744**	**0**	**1,184**	**1,821,928**	**100,120**	**0**	**0**	**-99,000**	**-44,418**	**1,778,631**
Executive Council	7D7	Performance of Duty FY 07	0	0	0	0	1,053,718	0	0	0	0	1,053,718
Executive Council	867	Court Costs	59,772	150,406	0	210,178	0	0	0	0	0	210,178
Executive Council	868	Public Improvements	39,848	-39,848	0	0	0	0	0	0	0	0
Executive Council	870	Performance Of Duty	0	0	0	0	6,278	0	0	-6,278	0	0
Executive Council	871	Drainage Assessment	20,227	56,445	0	76,672	0	0	0	0	0	76,672
Executive Council	8D8	Performance of Duty FY 08	0	0	0	0	1,013,157	0	0	-469,588	0	543,569
Executive Council	9D9	Performance of Duty FY 09	0	0	0	0	0	0	0	0	0	0
Executive Council	DT3	Performance of Duty FY10	0	0	0	0	29,141	0	0	-25,001	0	4,140
Executive Council	DT5	Performance of Duty FY11	0	0	0	0	7,253,616	0	0	-844,101	0	6,409,515
Executive Council	DT6	Performance of Duty FY12	0	0	0	0	540,021	0	0	-251,472	0	288,549
Executive Council	DT7	Performance of Duty FY13	0	0	0	0	1,993,343	0	0	-77,891	0	1,915,453
Executive Council	DT8	Performance of Duty FY2014	0	0	0	0	0	0	0	-2,004,267	0	-2,004,267
Executive Council Total			**119,847**	**167,002**	**0**	**286,849**	**11,889,274**	**0**	**0**	**-3,678,597**	**0**	**8,497,526**
Iowa Telecommunications & Technology Commission	C49	Regional Telecommunications Councils	992,913	0	0	992,913	0	0	0	0	-2,028	990,885
Iowa Telecommunications & Technology Commission Total			**992,913**	**0**	**0**	**992,913**	**0**	**0**	**0**	**0**	**-2,028**	**990,885**
Governor/Lt. Governor's Office	856	Interstate Extradition	3,032	-3,032	0	0	0	0	0	0	0	0
Governor/Lt. Governor's Office	C71	Governor/Lt. Governor's Office	2,194,914	0	1,541	2,196,455	39,888	0	-24,203	-49,504	-57,602	2,105,034
Governor/Lt. Governor's Office	C73	Terrace Hill Quarters	93,111	0	0	93,111	0	24,203	0	0	-1	117,313
Governor/Lt. Governor's Office Total			**2,291,057**	**-3,032**	**1,541**	**2,289,566**	**39,888**	**24,203**	**-24,203**	**-49,504**	**-57,603**	**2,222,347**
Governor's Office of Drug Control Policy	C05	Drug Policy Coordinator	240,000	0	1,134	241,134	0	0	0	0	0	241,134
Governor's Office of Drug Control Policy Total			**240,000**	**0**	**1,134**	**241,134**	**0**	**0**	**0**	**0**	**0**	**241,134**
Human Rights, Department of	J70	Individual Development Accounts	0	0	0	0	100,000	0	0	-100,000	0	0
Human Rights, Department of	J71	Human Rights Administration	206,103	0	18,081	224,184	0	0	0	-2,068	-2,068	220,048
Human Rights, Department of	J72	Community Advocacy and Services	1,028,077	0	0	1,028,077	19,160	0	0	-52,049	-62,228	932,959
Human Rights, Department of	J79	Criminal & Juvenile Justice	1,260,105	0	0	1,260,105	475	0	0	-205	-205	1,260,170
Human Rights, Department of Total			**2,494,285**	**0**	**18,081**	**2,512,366**	**119,635**	**0**	**0**	**-154,322**	**-64,501**	**2,413,177**
Inspections & Appeals, Department of	Q44	Indigent Defense Appropriation	29,901,929	0	0	29,901,929	0	0	-220,000	0	-324,179	29,357,750
Inspections & Appeals, Department of	Q50	Child Advocacy Board	2,680,290	0	0	2,680,290	24,098	0	0	-29,855	-29,856	2,644,677
Inspections & Appeals, Department of	Q51	Employment Appeal Board	42,215	0	0	42,215	0	0	0	-2,115	-2,115	37,984
Inspections & Appeals, Department of	Q60	Public Defender	25,862,182	0	20,061	25,882,243	73,803	220,000	0	-60,057	-60,057	26,055,932
Inspections & Appeals, Department of	Q61	Administration Division	519,403	0	25,839	545,242	10,664	0	0	-39,486	-39,597	476,824
Inspections & Appeals, Department of	Q63	Administrative Hearings Division	678,942	0	0	678,942	111,477	0	0	-15,613	-112,077	662,729
Inspections & Appeals, Department of	Q64	Investigations Division	2,573,089	0	0	2,573,089	11,749	0	0	-69,374	-69,374	2,446,091
Inspections & Appeals, Department of	Q65	Health Facilities Division	5,092,033	0	0	5,092,033	177,117	0	0	-179,872	-268,050	4,821,229
Inspections & Appeals, Department of	Q75	Food and Consumer Safety	1,279,331	0	0	1,279,331	47,693	0	0	-7,985	-7,985	1,311,054
Inspections & Appeals, Department of Total			**68,629,414**	**0**	**45,900**	**68,675,314**	**456,601**	**220,000**	**-220,000**	**-404,358**	**-913,289**	**67,814,269**

FY 2014 General Fund Appropriation Activity by Appropriation Subcommittee
Administration and Regulation

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	DAS Distribution	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Management, Department of	809	Special Olympics Fund	100,000	0	0	100,000	0	0	0	0	0	100,000
Management, Department of	890	Appeal Board Claims	3,000,000	1,392,296	0	4,392,296	0	0	0	0	0	4,392,296
Management, Department of	D01	Management Departmental Oper.	2,498,998	0	51,222	2,550,220	12,171	0	0	-655	-655	2,561,081
Management, Department of Total			**5,598,998**	**1,392,296**	**51,222**	**7,042,516**	**12,171**	**0**	**0**	**-655**	**-655**	**7,053,378**
Public Information Board	P22	Iowa Public Information Board	350,000	0	0	350,000	0	0	0	-25,546	-25,546	298,907
Public Information Board Total			**350,000**	**0**	**0**	**350,000**	**0**	**0**	**0**	**-25,546**	**-25,546**	**298,907**
Revenue, Department of	818	Ag Land Tax Credit	39,100,000	0	0	39,100,000	0	0	0	0	-671	39,099,329
Revenue, Department of	872	Printing Cigarette Stamps	124,652	-4,391	0	120,262	0	0	0	0	0	120,262
Revenue, Department of	873	Refund Cigarette Stamps	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	876	Refund Income Corp & Franchise Sale	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	877	Homestead Tax Credit Aid	138,000,000	-5,959,404	0	132,040,596	0	0	0	0	0	132,040,596
Revenue, Department of	879	Inheritance Refund	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	880	Elderly & Disabled Property Tax Credit	27,200,000	-3,711,220	0	23,488,780	0	0	0	0	0	23,488,780
Revenue, Department of	881	School Infrastructure Transfer	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	929	Military Service Tax Refunds	2,400,000	-232,989	0	2,167,011	0	0	0	0	0	2,167,011
Revenue, Department of	T01	Revenue, Department of	17,659,484	0	221,355	17,880,839	130,561	0	0	-272,450	-272,450	17,466,500
Revenue, Department of	T04	Tobacco Reporting Requirements	18,416	0	0	18,416	0	0	0	0	0	18,416
Revenue, Department of Total			**224,502,552**	**-9,908,003**	**221,355**	**214,815,904**	**130,561**	**0**	**0**	**-272,450**	**-273,120**	**214,400,894**
Secretary of State	D73	Secretary of State-Business Services	2,895,585	0	1,114	2,896,699	0	0	0	0	-251,400	2,645,299
Secretary of State Total			**2,895,585**	**0**	**1,114**	**2,896,699**	**0**	**0**	**0**	**0**	**-251,400**	**2,645,299**
Treasurer of State	D70	Watershed Improvement Fund	0	0	0	0	3,000,000	0	0	-2,958,858	0	41,142
Treasurer of State	D86	Treasurer - General Office	854,289	0	230,103	1,084,392	11,670	0	0	-16,246	-16,246	1,063,571
Treasurer of State Total			**854,289**	**0**	**230,103**	**1,084,392**	**3,011,670**	**0**	**0**	**-2,975,104**	**-16,246**	**1,104,713**
Grand Total			**$ 320,067,255**	**$ -8,352,245**	**$ 628,609**	**$ 312,343,619**	**$ 16,306,704**	**$ 244,203**	**$ -244,203**	**$ -8,026,653**	**$ -1,793,902**	**$ 318,829,767**

FY 2014 General Fund Appropriation Activity by Appropriation Subcommittee
Agriculture and Natural Resources

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	DAS Distribution	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Agriculture and Land Stewardship	G41	GF-Administrative Division	17,581,328	0	24,164	17,605,492	6,399	0	0	-3,907	-3,907	17,604,077
Agriculture and Land Stewardship	G42	Avian Influenza	0	0	0	0	137,370	0	0	-137,370	0	0
Agriculture and Land Stewardship	G60	GF-Soil Conservation Division	0	0	0	0	7,000,000	0	0	-6,939,432	0	60,568
Agriculture and Land Stewardship	G69	Local Food and Farm	75,000	0	0	75,000	34,721	0	0	-53,792	0	55,929
Agriculture and Land Stewardship	G70	Agricultural Education	25,000	0	0	25,000	0	0	0	0	0	25,000
Agriculture and Land Stewardship	GA4	Milk Inspections	189,196	0	0	189,196	0	0	0	0	0	189,196
Agriculture and Land Stewardship	GA5	Farmers with Disabilities	130,000	0	0	130,000	0	0	0	0	0	130,000
Agriculture and Land Stewardship	GA6	Water Quality Initiative	2,400,000	0	0	2,400,000	10,000,000	0	0	-9,600,000	0	2,800,000
Agriculture and Land Stewardship	GA7	Loess Hills Dev/Cons Auth FY02	75,000	0	0	75,000	0	0	0	0	0	75,000
Agriculture and Land Stewardship	GA8	GF-Ag Drainage Wells	0	0	0	0	1,620,000	0	0	0	0	1,620,000
Agriculture and Land Stewardship Total			**20,475,524**	**0**	**24,164**	**20,499,688**	**18,798,490**	**0**	**0**	**-16,734,501**	**-3,907**	**22,559,770**
Natural Resources, Department of	G72	GF-Natural Resources Operations	12,766,700	0	95,607	12,862,307	0	0	0	0	0	12,862,307
Natural Resources, Department of	G82	Floodplain Management Program	2,000,000	0	0	2,000,000	231,402	0	0	-162,900	0	2,068,502
Natural Resources, Department of	G83	Forestry Health Management	200,000	0	0	200,000	49,026	0	0	-120,774	0	128,253
Natural Resources, Department of Total			**14,966,700**	**0**	**95,607**	**15,062,307**	**280,428**	**0**	**0**	**-283,674**	**0**	**15,059,062**
Grand Total			**$ 35,442,224**	**$ 0**	**$ 119,771**	**$ 35,561,995**	**$ 19,078,918**	**$ 0**	**$ 0**	**$ -17,018,175**	**$ -3,907**	**$ 37,618,832**

FY 2014 General Fund Appropriation Activity by Appropriation Subcommittee
Economic Development

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	DAS Distribution	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Cultural Affairs, Department of	812	County Endowment Funding - DCA Grants	416,702	0	0	416,702	0	0	0	0	0	416,702
Cultural Affairs, Department of	I21	Arts Council	1,233,764	0	0	1,233,764	46,393	0	0	0	0	1,280,157
Cultural Affairs, Department of	I22	Cultural Grants	172,090	0	0	172,090	31,874	0	0	-12,128	0	191,836
Cultural Affairs, Department of	I24	Historical Society	3,167,701	0	0	3,167,701	0	0	0	0	0	3,167,701
Cultural Affairs, Department of	I25	Archiving Former Governor's Papers	65,933	0	0	65,933	0	0	0	0	0	65,933
Cultural Affairs, Department of	I26	Great Places	150,000	0	0	150,000	1,891	0	0	0	0	151,891
Cultural Affairs, Department of	I37	Administrative Division - Cultural Affairs	171,813	0	5,069	176,882	0	0	0	0	0	176,882
Cultural Affairs, Department of	I40	Historic Sites	426,398	0	0	426,398	0	0	0	0	0	426,398
Cultural Affairs, Department of	I41	Battle Flag Stabilization	94,000	0	0	94,000	0	0	0	0	0	94,000
Cultural Affairs, Department of	I42	Records Center Rent - GF	227,243	0	0	227,243	0	0	0	0	0	227,243
Cultural Affairs, Department of	IH1	Vicksburg National Military Park	0	0	0	0	278,040	0	0	0	-3,208	274,832
Cultural Affairs, Department of Total			**6,125,644**	**0**	**5,069**	**6,130,713**	**358,199**	**0**	**0**	**-12,128**	**-3,208**	**6,473,576**
Economic Development Authority	822	Tourism Marketing - Adjusted Gross Receipts	1,164,000	0	0	1,164,000	0	0	0	0	-75,265	1,088,735
Economic Development Authority	E02	World Food Prize	800,000	0	0	800,000	0	0	0	0	0	800,000
Economic Development Authority	E47	Economic Development Approp	15,468,965	0	47,407	15,516,372	842,393	0	0	-1,550,833	0	14,807,932
Economic Development Authority	EA6	Councils of Governments (COGs) Assistance	175,000	0	0	175,000	0	0	0	0	0	175,000
Economic Development Authority	F01	ICVS-Promise	178,133	0	0	178,133	0	0	0	0	0	178,133
Economic Development Authority	F21	Proposed Manufacturing Center	0	0	0	0	3,500,000	0	0	-2,186,595	0	1,313,405
Economic Development Authority	F22	Regional Hub Nat'l Network for Manufacturing	0	0	0	0	208,333	0	0	0	0	208,333
Economic Development Authority	F23	Camp Sunnyside	0	0	0	0	250,000	0	0	-250,000	0	0
Economic Development Authority	F24	National Junior Olympics	0	0	0	0	250,000	0	0	0	0	250,000
Economic Development Authority	F25	ESOP	0	0	0	0	500,000	0	0	-500,000	0	0
Economic Development Authority Total			**17,786,098**	**0**	**47,407**	**17,833,505**	**5,550,727**	**0**	**0**	**-4,487,429**	**-75,265**	**18,821,538**
Iowa Finance Authority	F92	Rent Subsidy Program	658,000	0	0	658,000	0	0	0	0	0	658,000
Iowa Finance Authority Total			**658,000**	**0**	**0**	**658,000**	**0**	**0**	**0**	**0**	**0**	**658,000**
Iowa Workforce Development	Q01	IWD Workers Comp Operations (GF)	3,259,044	0	0	3,259,044	0	0	0	-187,488	0	3,071,556
Iowa Workforce Development	Q02	IWD General Fund - Operations	3,548,720	0	274,819	3,823,539	659,020	0	0	-922,608	0	3,559,951
Iowa Workforce Development	Q30	Workforce Development Field Offices	9,179,413	0	0	9,179,413	0	0	0	0	0	9,179,413
Iowa Workforce Development	Q37	Offender Reentry Program	284,464	0	0	284,464	38,052	0	0	-23,297	0	299,219
Iowa Workforce Development	Q38	Employee Misclassification	451,458	0	0	451,458	0	0	0	0	-6,877	444,581
Iowa Workforce Development Total			**16,723,099**	**0**	**274,819**	**16,997,918**	**697,073**	**0**	**0**	**-1,133,393**	**-6,877**	**16,554,720**
Public Employment Relations Board	Q81	PER Board - General Office	1,341,926	0	526	1,342,452	42,188	0	0	-11,701	-11,701	1,361,238
Public Employment Relations Board Total			**1,341,926**	**0**	**526**	**1,342,452**	**42,188**	**0**	**0**	**-11,701**	**-11,701**	**1,361,238**
Grand Total			**$ 42,634,767**	**$ 0**	**$ 327,821**	**$ 42,962,588**	**$ 6,648,186**	**$ 0**	**$ 0**	**$ -5,644,651**	**$ -97,051**	**$ 43,869,073**

FY 2014 General Fund Appropriation Activity by Appropriation Subcommittee
Education

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	DAS Distribution	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Blind, Iowa Commission for the	J01	Department for the Blind	2,041,815	0	6,543	2,048,358	0	0	0	-5,733	-5,733	2,036,892
Blind, Iowa Commission for the	J03	Audio Information Services	50,000	0	0	50,000	0	0	0	0	0	50,000
Blind, Iowa Commission for the Total			**2,091,815**	**0**	**6,543**	**2,098,358**	**0**	**0**	**0**	**-5,733**	**-5,733**	**2,086,892**
College Student Aid Commission	804	Tuition Grant Program-Standing	47,013,448	0	0	47,013,448	0	0	0	0	0	47,013,448
College Student Aid Commission	806	Vocational Technical Tuition Grant	2,250,185	0	0	2,250,185	0	0	0	0	0	2,250,185
College Student Aid Commission	815	Tuition Grant - For-Profit	2,500,000	0	0	2,500,000	0	0	0	0	0	2,500,000
College Student Aid Commission	I01	College Aid Commission	232,943	0	17,166	250,109	0	0	0	0	0	250,109
College Student Aid Commission	I02	National Guard Benefits Program	5,100,233	0	0	5,100,233	331,777	0	0	-1,123,467	0	4,308,543
College Student Aid Commission	I07	Reg Nurse & Nurse Ed Loan Forgiveness Prog	80,852	0	0	80,852	0	0	0	0	0	80,852
College Student Aid Commission	I08	Iowa Grants	791,177	0	0	791,177	0	0	0	0	-30,956	760,221
College Student Aid Commission	I09	All Iowa Opportunity Scholarships	2,240,854	0	0	2,240,854	0	0	0	0	0	2,240,854
College Student Aid Commission	I10	Barber/Cosmetology Arts & Sci Tuition Grant	36,938	0	0	36,938	0	0	0	0	0	36,938
College Student Aid Commission	I13	All Iowa Opportunity Foster Care Grant Program	554,057	0	0	554,057	0	0	0	0	-87,260	466,797
College Student Aid Commission	I14	Des Moines University Programs	400,973	0	0	400,973	0	0	0	0	0	400,973
College Student Aid Commission	I15	Teacher Shortage Loan Forgiveness Program	392,452	0	0	392,452	0	0	0	0	0	392,452
College Student Aid Commission	IZ1	Skilled Workforce Shortage Tuition Grant Prog	0	0	0	0	589,084	0	0	0	0	589,084
College Student Aid Commission	IZ2	Rural Iowa Primary Care Loan Repayment Prog	1,600,000	0	0	1,600,000	0	0	0	0	0	1,600,000
College Student Aid Commission	IZ4	Rural Nurse/PA Loan Program	400,000	0	0	400,000	0	0	0	0	0	400,000
College Student Aid Commission Total			**63,594,112**	**0**	**17,166**	**63,611,278**	**920,861**	**0**	**0**	**-1,123,467**	**-118,216**	**63,290,456**
Education, Department of	811	Child Development	12,606,196	0	0	12,606,196	0	0	0	0	-168,069	12,438,127
Education, Department of	898	Sac and Fox Indian Settlement Education	100,000	0	0	100,000	0	0	0	0	0	100,000
Education, Department of	905	State Foundation School Aid	2,714,800,000	1,333,473	0	2,716,133,473	0	0	0	0	0	2,716,133,473
Education, Department of	916	Transportation Nonpublic Students	8,560,931	0	0	8,560,931	0	0	0	0	0	8,560,931
Education, Department of	I50	Comm College Salaries	500,000	0	0	500,000	0	0	0	0	0	500,000
Education, Department of	I51	Administration	6,088,812	0	215,235	6,304,047	0	0	0	0	0	6,304,047
Education, Department of	I52	Vocational Education Administration	598,197	0	0	598,197	0	0	0	0	0	598,197
Education, Department of	I56	School Food Service	2,176,797	0	0	2,176,797	0	0	0	0	-187	2,176,610
Education, Department of	I57	Textbook Services For Nonpublic	600,214	0	0	600,214	0	0	0	0	0	600,214
Education, Department of	I58	Vocational Education Secondary	2,630,134	0	0	2,630,134	0	0	0	0	0	2,630,134
Education, Department of	I59	Merged Area Schools-Gen Aid	193,274,647	0	0	193,274,647	0	0	0	0	0	193,274,647
Education, Department of	I60	Early Childhood Family Support and Parent Ed	12,364,434	0	0	12,364,434	0	0	0	0	0	12,364,434
Education, Department of	I67	Vocational Rehabilitation DOE	5,113,168	0	33,032	5,146,200	0	0	0	0	0	5,146,200
Education, Department of	I68	Independent Living	39,128	0	0	39,128	0	0	0	0	0	39,128
Education, Department of	I69	Teacher Quality/Student Achievement	6,307,351	0	0	6,307,351	499,684	0	0	-254,321	0	6,552,714
Education, Department of	I78	Iowa Public Television	7,443,096	0	7,537	7,450,633	0	0	0	0	0	7,450,633
Education, Department of	I80	Entrepreneurs with Disabilities Program	145,535	0	0	145,535	0	0	0	0	0	145,535
Education, Department of	I83	Iowa Core	1,000,000	0	0	1,000,000	1,000,000	0	0	0	-72,221	1,927,779
Education, Department of	I89	Jobs For America's Grads	670,000	0	0	670,000	0	0	0	0	0	670,000
Education, Department of	I92	Independent Living Center Grant	40,294	0	0	40,294	0	0	0	0	0	40,294
Education, Department of	I93	State Library	2,715,063	0	0	2,715,063	0	0	0	0	0	2,715,063
Education, Department of	I98	Enrich Iowa Libraries	2,524,228	0	0	2,524,228	0	0	0	0	0	2,524,228
Education, Department of	IA3	Special Education Services Birth to 3	1,721,400	0	0	1,721,400	0	0	0	0	0	1,721,400
Education, Department of	IC2	Early Childhood Iowa Preschool Tuition Assist.	5,428,877	0	0	5,428,877	0	0	0	0	0	5,428,877
Education, Department of	IE2	Midwestern Higher Education Compact	100,000	0	0	100,000	0	0	0	-5,000	0	95,000
Education, Department of	IE4	Governor's Education Reform	6,840,000	0	0	6,840,000	0	0	0	0	-576,166	6,263,834
Education, Department of	IE6	Iowa Reading Research Center	1,331,000	0	0	1,331,000	669,000	0	0	0	-611	1,999,389
Education, Department of	IE7	Early Head Start Projects	400,000	0	0	400,000	0	0	0	0	0	400,000
Education, Department of	IE8	Successful Progression for Early Readers	8,000,000	0	0	8,000,000	0	0	0	0	0	8,000,000
Education, Department of	IE9	Competency-Based Education	425,000	0	0	425,000	0	0	0	-10,110	-157,553	257,337
Education, Department of	IF7	State Aid Supplemental	0	0	0	0	57,149,400	0	0	0	0	57,149,400
Education, Department of	II9	Early Childhood Iowa - School Ready	5,386,113	0	0	5,386,113	0	0	0	0	0	5,386,113
Education, Department of Total			**3,009,930,615**	**1,333,473**	**255,804**	**3,011,519,892**	**59,318,084**	**0**	**0**	**-269,432**	**-974,808**	**3,069,593,737**

FY 2014 General Fund Appropriation Activity by Appropriation Subcommittee
Education

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	DAS Distribution	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Regents, Board of	L01	UI - General University	222,041,351	0	0	222,041,351	0	0	0	0	0	222,041,351
Regents, Board of	L07	UI - State of Iowa Cancer Registry	149,051	0	0	149,051	0	0	0	0	0	149,051
Regents, Board of	L08	UI - Iowa Birth Defects Registry	38,288	0	0	38,288	0	0	0	0	0	38,288
Regents, Board of	L09	UI - Iowa Nonprofit Resource Center	162,539	0	0	162,539	0	0	0	0	0	162,539
Regents, Board of	L13	UI - Oakdale Campus	2,186,558	0	0	2,186,558	0	0	0	0	0	2,186,558
Regents, Board of	L14	UI - Hygienic Laboratory	4,402,615	0	0	4,402,615	0	0	0	0	0	4,402,615
Regents, Board of	L15	UI - Family Practice Program	1,788,265	0	0	1,788,265	0	0	0	0	0	1,788,265
Regents, Board of	L16	UI - Specialized Children Health Services	659,456	0	0	659,456	0	0	0	0	0	659,456
Regents, Board of	L18	UI - Iowa Flood Center	1,500,000	0	0	1,500,000	0	0	0	0	0	1,500,000
Regents, Board of	L19	UI - Substance Abuse Consortium	55,529	0	0	55,529	0	0	0	0	0	55,529
Regents, Board of	L25	UI - Primary Health Care	648,930	0	0	648,930	0	0	0	0	0	648,930
Regents, Board of	L26	UI - IA Online Advanced Placement Academy	481,849	0	0	481,849	0	0	0	0	0	481,849
Regents, Board of	L30	ISU - General University	173,986,353	0	0	173,986,353	0	0	0	0	0	173,986,353
Regents, Board of	L33	ISU - Veterinary Diagnostic Laboratory	3,762,636	0	0	3,762,636	0	0	0	0	0	3,762,636
Regents, Board of	L40	ISU - Agricultural Experiment Station	28,111,877	0	0	28,111,877	0	0	0	0	0	28,111,877
Regents, Board of	L41	ISU - Cooperative Extension	18,266,722	0	0	18,266,722	0	0	0	0	0	18,266,722
Regents, Board of	L42	ISU - Leading the BioEconomy	0	0	0	0	7,500,000	0	0	0	0	7,500,000
Regents, Board of	L44	ISU - Leopold Center	397,417	0	0	397,417	0	0	0	0	0	397,417
Regents, Board of	L47	ISU - Iowa Nutrient Research Center	1,500,000	0	0	1,500,000	0	0	0	0	0	1,500,000
Regents, Board of	L50	UNI - University of Northern Iowa	83,222,819	0	0	83,222,819	0	0	0	0	0	83,222,819
Regents, Board of	L51	UNI - Math and Science Collaborative	5,200,000	0	0	5,200,000	0	0	0	0	0	5,200,000
Regents, Board of	L54	UNI - Real Estate Education Program	125,302	0	0	125,302	0	0	0	0	0	125,302
Regents, Board of	L56	UNI - Recycling and Reuse Center	175,256	0	0	175,256	0	0	0	0	0	175,256
Regents, Board of	L60	ISD - Iowa School for the Deaf	9,030,634	0	0	9,030,634	0	0	0	0	0	9,030,634
Regents, Board of	L61	ISD/IBS - Licensed Classroom Teachers	82,049	0	0	82,049	0	0	0	0	0	82,049
Regents, Board of	L65	IBS - Iowa Braille and Sight Saving School	3,765,136	0	0	3,765,136	0	0	0	0	0	3,765,136
Regents, Board of	L70	BOR - Board Office	1,065,005	0	29,709	1,094,714	7,660	0	0	-1,384	-1,384	1,099,607
Regents, Board of	L72	BOR - Resource Center - NW Iowa Res Center	66,601	0	0	66,601	0	9,513	0	0	0	76,114
Regents, Board of	L73	ISD/IBS - Tuition and Transportation	11,763	0	0	11,763	0	0	0	0	-11,763	0
Regents, Board of	L74	BOR - Iowa Public Radio	391,568	0	0	391,568	0	0	0	0	0	391,568
Regents, Board of	L75	BOR - Resource Center - SW Iowa Res Center	182,734	0	0	182,734	0	20,000	0	0	0	202,734
Regents, Board of	L76	BOR - Res Center - Quad Cities Grad Center	34,513	0	0	34,513	0	0	-29,513	0	0	5,000
Regents, Board of	L79	UI - Biocatalysis	723,727	0	0	723,727	0	0	0	0	0	723,727
Regents, Board of	L88	ISU - Livestock Disease Research	172,844	0	0	172,844	0	0	0	0	0	172,844
Regents, Board of	LB1	UNI - FY 13 Supplemental	0	0	0	0	10,000,000	0	0	-4,000,000	0	6,000,000
Regents, Board of	LB5	ISU - Vet Surgical Off Site	0	0	0	0	1,000,000	0	0	-1,000,000	0	0
Regents, Board of Total			**564,389,387**	**0**	**29,709**	**564,419,096**	**18,507,660**	**29,513**	**-29,513**	**-5,001,384**	**-13,147**	**577,912,226**
Grand Total			**$ 3,640,005,929**	**$ 1,333,473**	**$ 309,222**	**$ 3,641,648,624**	**$ 78,746,605**	**$ 29,513**	**$ -29,513**	**$ -6,400,015**	**$ -1,111,904**	**$ 3,712,883,310**

FY 2014 General Fund Appropriation Activity by Appropriation Subcommittee
Health and Human Services

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	DAS Distribution	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Aging, Iowa Department of	J42	Aging Programs	10,600,379	0	5,687	10,606,066	18,965	0	0	0	0	10,625,031
Aging, Iowa Department of	J43	Office of LTC Resident's Advocate	1,021,707	0	0	1,021,707	0	0	0	0	-200,000	821,707
Aging, Iowa Department of Total			**11,622,086**	**0**	**5,687**	**11,627,773**	**18,965**	**0**	**0**	**0**	**-200,000**	**11,446,738**
Public Health, Department of	830	IA Reg for Cong & Inherited Disorders	232,500	-19,102	0	213,399	0	0	0	0	-26,670	186,729
Public Health, Department of	K01	Addictive Disorders	27,163,690	0	0	27,163,690	0	0	0	0	-508,313	26,655,377
Public Health, Department of	K05	Healthy Children and Families	3,653,559	0	0	3,653,559	0	0	0	0	-134,786	3,518,773
Public Health, Department of	K07	Chronic Conditions	5,080,692	0	0	5,080,692	0	0	0	0	-588,394	4,492,298
Public Health, Department of	K09	Community Capacity	8,562,617	0	0	8,562,617	0	0	0	-160,782	-124,849	8,276,986
Public Health, Department of	K11	Healthy Aging	7,297,142	0	0	7,297,142	0	0	0	0	-26,361	7,270,781
Public Health, Department of	K13	Environmental Hazards	803,870	0	0	803,870	0	0	0	0	-4,360	799,510
Public Health, Department of	K15	Infectious Diseases	1,335,155	0	0	1,335,155	0	0	0	0	-3,041	1,332,114
Public Health, Department of	K19	Public Protection	3,278,771	0	0	3,278,771	0	0	0	0	-36,359	3,242,412
Public Health, Department of	K21	Resource Management	804,054	0	51,018	855,072	0	0	0	0	0	855,072
Public Health, Department of Total			**58,212,050**	**-19,102**	**51,018**	**58,243,967**	**0**	**0**	**0**	**-160,782**	**-1,453,133**	**56,630,051**
Human Services, Department of	829	Child Abuse Prevention	232,500	-19,102	70	213,468	213,842	0	0	-213,398	0	213,912
Human Services, Department of	894	Commission Of Inquiry	1,394	0	0	1,394	0	0	0	0	-1,394	0
Human Services, Department of	895	Non Residents Transfers	67	0	0	67	0	0	0	0	-67	0
Human Services, Department of	896	Non Resident Commitment M.III	142,802	0	0	142,802	0	0	0	0	-140,144	2,658
Human Services, Department of	M01	General Administration	16,304,771	0	24,831	16,329,602	0	0	-950,000	-559,995	-809,995	14,009,612
Human Services, Department of	M10	Field Operations	66,522,388	0	148,588	66,670,976	4,249,942	0	-3,585,337	-3,758,741	-3,758,741	59,818,099
Human Services, Department of	M12	Child Support Recoveries	14,173,770	0	41,311	14,215,081	0	0	0	0	-4,760	14,210,321
Human Services, Department of	M20	Toledo Juvenile Home	8,859,355	0	7,766	8,867,121	225,906	0	-4,231,708	0	-33,197	4,828,122
Human Services, Department of	M22	Eldora Training School	11,256,969	0	11,233	11,268,202	0	0	0	-3,383	-3,383	11,261,437
Human Services, Department of	M28	Civil Commit. Unit for Sexual Offenders	9,416,969	0	8,599	9,425,568	0	0	0	-1,235	-1,235	9,423,097
Human Services, Department of	M30	Cherokee MHI	5,954,464	0	10,273	5,964,737	48,587	0	0	-23,178	-23,178	5,966,968
Human Services, Department of	M32	Clarinda MHI	6,751,868	0	5,821	6,757,689	21,641	0	-500,000	-53,598	-53,598	6,172,133
Human Services, Department of	M34	Independence MHI	10,318,778	0	15,304	10,334,082	27,347	0	0	-4,829	-4,829	10,351,771
Human Services, Department of	M36	Mt Pleasant MHI	1,366,686	0	7,375	1,374,061	56,337	0	0	-41,574	-41,574	1,347,249
Human Services, Department of	M40	Glenwood Resource Center	20,274,472	0	74,650	20,349,122	500,000	0	-103,071	-500,000	0	20,246,051
Human Services, Department of	M42	Woodward Resource Center	14,220,463	0	65,728	14,286,191	580,927	0	-153,690	-500,000	0	14,213,428
Human Services, Department of	N01	Family Investment Program/JOBS	48,437,214	0	66,661	48,503,875	0	0	0	0	-10,000	48,493,875
Human Services, Department of	N10	State Supplementary Assistance	16,512,174	0	4,684	16,516,858	0	0	-2,742,000	-74,878	0	13,699,980
Human Services, Department of	N20	Medical Assistance	1,143,810,311	0	398,494	1,144,208,805	10,030,023	15,314,423	0	0	-8,915,473	1,160,637,778
Human Services, Department of	N22	Children's Health Insurance	36,806,102	0	11,159	36,817,261	0	993,382	0	0	0	37,810,643
Human Services, Department of	N28	Medical Contracts	12,291,569	0	28,479	12,320,048	0	0	-1,988,000	0	-289,289	10,042,759
Human Services, Department of	N32	Family Support Subsidy	1,092,955	0	333	1,093,288	233,385	0	0	-393,835	0	932,838
Human Services, Department of	N36	Conners Training	33,622	0	10	33,632	0	0	0	0	0	33,632
Human Services, Department of	N40	Volunteers	84,660	0	26	84,686	0	0	0	0	-6,655	78,031
Human Services, Department of	N56	Child Care Assistance	62,709,794	0	25,769	62,735,563	0	0	0	0	0	62,735,563
Human Services, Department of	N63	MHDS Equalization	29,820,478	0	0	29,820,478	0	0	0	0	0	29,820,478
Human Services, Department of	N70	Adoption Subsidy	40,729,282	0	0	40,729,282	0	0	-645,000	0	-40,551	40,043,731
Human Services, Department of	N71	Child and Family Services	91,283,920	0	45,507	91,329,427	17,722	0	-1,409,000	0	-873,139	89,065,010
Human Services, Department of	NB1	PMIC Construction Grant	0	0	0	0	1,000,000	0	0	-827,678	0	172,322
Human Services, Department of	NB2	Autism Grant	0	0	0	0	800,000	0	0	0	0	800,000
Human Services, Department of	NB3	Food Bank Association	0	0	0	0	1,000,000	0	0	0	0	1,000,000
Human Services, Department of Total			**1,669,409,797**	**-19,102**	**1,002,671**	**1,670,393,366**	**19,005,659**	**16,307,805**	**-16,307,805**	**-6,956,323**	**-15,011,204**	**1,667,431,499**

FY 2014 General Fund Appropriation Activity by Appropriation Subcommittee
Health and Human Services

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	DAS Distribution	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Veterans Affairs, Department of	V01	General Administration	1,093,508	0	2,443	1,095,951	6,103	0	0	0	-259	1,101,795
Veterans Affairs, Department of	V03	Iowa Veterans Home	7,525,714	0	69,282	7,594,996	2,677,590	0	0	-1,606,057	0	8,666,528
Veterans Affairs, Department of	V06	Vets Home Ownership Program	1,600,000	0	0	1,600,000	0	0	0	0	0	1,600,000
Veterans Affairs, Department of	V11	Injured Veterans Grant Program	0	0	0	0	546,397	0	0	-426,397	0	120,000
Veterans Affairs, Department of	V14	Veterans County Grants	990,000	0	0	990,000	233,638	0	0	-249,137	0	974,501
Veterans Affairs, Department of	V22	American Legion Post Grant	0	0	0	0	600,000	0	0	0	0	600,000
Veterans Affairs, Department of Total			**11,209,222**	**0**	**71,725**	**11,280,947**	**4,063,729**	**0**	**0**	**-2,281,592**	**-259**	**13,062,825**
Grand Total			**$ 1,750,453,155**	**$ -38,204**	**$ 1,131,101**	**$ 1,751,546,053**	**$ 23,088,353**	**$ 16,307,805**	**$ -16,307,805**	**$ -9,398,696**	**$ -16,664,596**	**$ 1,748,571,113**

FY 2014 General Fund Appropriation Activity by Appropriation Subcommittee
Justice System

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	DAS Distribution	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Attorney General	B01	General Office A.G.	7,967,930	0	21,975	7,989,905	0	0	0	0	-5,000	7,984,905
Attorney General	B10	Victim Assistance Grants	6,734,400	0	0	6,734,400	0	0	0	0	0	6,734,400
Attorney General	B11	Legal Services Poverty Grants	2,180,562	0	0	2,180,562	0	0	0	0	0	2,180,562
Attorney General Total			**16,882,892**	**0**	**21,975**	**16,904,867**	**0**	**0**	**0**	**0**	**-5,000**	**16,899,867**
Civil Rights Commission	J21	Civil Rights Commission	1,297,069	0	2,178	1,299,247	49,676	0	0	-44,873	-87,144	1,216,905
Civil Rights Commission Total			**1,297,069**	**0**	**2,178**	**1,299,247**	**49,676**	**0**	**0**	**-44,873**	**-87,144**	**1,216,905**
Corrections, Department of	897	State Cases Court Costs	59,733	-59,733	0	0	0	0	0	0	0	0
Corrections, Department of	A01	CBC District I	14,099,086	0	0	14,099,086	0	0	0	-50,023	-50,023	13,999,039
Corrections, Department of	A02	CBC District II	10,870,425	0	0	10,870,425	0	0	0	0	0	10,870,425
Corrections, Department of	A03	CBC District III	7,105,865	0	0	7,105,865	0	0	0	-114,344	-114,344	6,877,176
Corrections, Department of	A04	CBC District IV	5,495,309	0	0	5,495,309	0	0	0	0	0	5,495,309
Corrections, Department of	A05	CBC District V	19,375,428	0	0	19,375,428	71,954	0	0	-190,173	-190,173	19,067,037
Corrections, Department of	A06	CBC District VI	14,638,537	0	0	14,638,537	0	0	0	-121,964	-121,964	14,394,610
Corrections, Department of	A07	CBC District VII	7,609,781	0	0	7,609,781	30,446	0	0	-250,194	-269,612	7,120,422
Corrections, Department of	A08	CBC District VIII	8,206,613	0	0	8,206,613	0	0	0	-100,580	-100,580	8,005,453
Corrections, Department of	A20	Corrections Administration	5,081,582	0	12,228	5,093,810	3,106	115,000	0	-159	-159	5,211,598
Corrections, Department of	A21	Iowa Corrections Offender Network	2,000,000	0	0	2,000,000	0	0	0	0	0	2,000,000
Corrections, Department of	A24	County Confinement	1,075,092	0	0	1,075,092	0	292,864	0	0	-2	1,367,954
Corrections, Department of	A25	Federal Prisoners/ Contractual	484,411	0	0	484,411	0	0	-156,472	0	0	327,939
Corrections, Department of	A26	Corrections Education	2,608,109	0	0	2,608,109	126,361	0	0	-260,772	0	2,473,699
Corrections, Department of	A27	Hepatitis Treatment and Education	167,881	0	0	167,881	0	0	0	0	0	167,881
Corrections, Department of	A30	Mental Health/Substance Abuse	22,319	0	0	22,319	0	0	0	0	0	22,319
Corrections, Department of	A34	DOC - Department Wide Duties	2,571,309	0	0	2,571,309	0	0	0	0	0	2,571,309
Corrections, Department of	A40	Ft. Madison Institution	43,107,133	0	28,799	43,135,932	166	1,242,850	0	-450,000	-35	43,928,914
Corrections, Department of	A45	Anamosa Institution	32,920,521	0	22,967	32,943,488	106	370,067	0	0	-48,849	33,264,811
Corrections, Department of	A50	Oakdale Institution	58,550,123	0	57,645	58,607,768	47,007	0	-1,242,850	-5,650	-5,650	57,400,625
Corrections, Department of	A55	Newton Institution	27,127,290	0	18,818	27,146,108	0	0	0	0	-45	27,146,063
Corrections, Department of	A60	Mt. Pleasant Institution	24,811,427	0	20,708	24,832,135	5,589	252,889	0	-31,844	-31,844	25,026,924
Corrections, Department of	A65	Rockwell City Institution	9,671,148	0	7,205	9,678,353	202	199,395	0	-502	-502	9,876,947
Corrections, Department of	A70	Clarinda Institution	25,241,616	0	17,703	25,259,319	117,889	0	-66,392	-166,230	-166,230	24,978,355
Corrections, Department of	A75	Mitchellville Institution	21,604,035	0	13,431	21,617,466	0	0	-1,007,351	0	0	20,610,115
Corrections, Department of	A80	Ft. Dodge Institution	29,865,232	0	18,416	29,883,648	823	0	0	-1,000	-1,000	29,882,471
Corrections, Department of Total			**374,370,005**	**-59,733**	**217,920**	**374,528,192**	**403,649**	**2,473,065**	**-2,473,065**	**-1,743,434**	**-1,101,011**	**372,087,395**
Law Enforcement Academy	R01	Iowa Law Enforcement Academy	1,001,698	0	1,516	1,003,214	6,200	0	0	0	-152	1,009,262
Law Enforcement Academy Total			**1,001,698**	**0**	**1,516**	**1,003,214**	**6,200**	**0**	**0**	**0**	**-152**	**1,009,262**
Parole, Board of	B40	Parole Board	1,203,835	0	748	1,204,583	27,134	0	0	0	-4	1,231,713
Parole, Board of Total			**1,203,835**	**0**	**748**	**1,204,583**	**27,134**	**0**	**0**	**0**	**-4**	**1,231,713**
Public Defense, Department of	883	Compensation and Expense	344,644	-165,257	0	179,387	0	0	0	0	0	179,387
Public Defense, Department of	R31	Public Defense, Department of	6,527,042	0	27,436	6,554,478	0	0	0	-4,000	-4,157	6,546,321
Public Defense, Department of Total			**6,871,686**	**-165,257**	**27,436**	**6,733,865**	**0**	**0**	**0**	**-4,000**	**-4,157**	**6,725,708**
Homeland Sec and Emer Mgmt	R40	Homeland Security & Emergency Mgmt	2,174,277	0	55,346	2,229,623	0	0	0	-23,699	0	2,205,924
Homeland Security and Emer Mgmt Total			**2,174,277**	**0**	**55,346**	**2,229,623**	**0**	**0**	**0**	**-23,699**	**0**	**2,205,924**
Public Safety, Department of	849	DPS-POR Unfunded Liabilities	5,000,000	0	0	5,000,000	0	0	0	0	0	5,000,000
Public Safety, Department of	R61	DPS Equipment	0	0	0	0	1,000,000	0	0	0	0	1,000,000
Public Safety, Department of	R63	Public Safety - Department Wide Duties	1,700,000	0	0	1,700,000	0	0	0	0	0	1,700,000
Public Safety, Department of	R64	Public Safety Administration	4,067,054	0	87,295	4,154,349	402	0	0	-1,579	-1,579	4,151,592
Public Safety, Department of	R67	Public Safety DCI	12,933,414	0	0	12,933,414	20,079	0	0	-49,363	-49,363	12,854,767
Public Safety, Department of	R68	DCI - Crime Lab Equipment/Training	302,345	0	0	302,345	0	0	0	0	0	302,345
Public Safety, Department of	R69	Public Safety Undercover Funds	109,042	0	0	109,042	0	0	0	0	0	109,042
Public Safety, Department of	R70	Narcotics Enforcement	6,755,855	0	0	6,755,855	887	0	0	-13,362	-13,362	6,730,018
Public Safety, Department of	R72	DPS Fire Marshal	4,470,556	0	0	4,470,556	97	0	0	-9,062	-9,062	4,452,530
Public Safety, Department of	R75	Iowa State Patrol	55,536,208	0	0	55,536,208	24,782	0	0	-22,566	-22,566	55,515,858
Public Safety, Department of	R76	DPS/SPOC Sick Leave Payout	279,517	0	0	279,517	0	0	0	0	0	279,517
Public Safety, Department of	R82	Fire Fighter Training	725,520	0	0	725,520	391	0	0	-221	0	725,689
Public Safety, Department of Total			**91,879,511**	**0**	**87,295**	**91,966,806**	**1,046,638**	**0**	**0**	**-96,153**	**-95,932**	**92,821,359**

FY 2014 General Fund Appropriation Activity by Appropriation Subcommittee
Justice System

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	DAS Distribution	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Judicial Branch	B20	Judicial Branch	165,449,367	0	137,380	165,586,747	0	0	0	-20,933	-20,933	165,544,881
Judicial Branch	B21	Jury & Witness (GF) to Revolving Fund	3,100,000	0	0	3,100,000	0	0	0	0	0	3,100,000
Judicial Branch	B30	Electronic Document Mgmt System	0	0	0	0	3,000,000	0	0	-1,487,748	0	1,512,252
Judicial Branch Total			**168,549,367**	**0**	**137,380**	**168,686,747**	**3,000,000**	**0**	**0**	**-1,508,682**	**-20,933**	**170,157,132**
Grand Total			**$ 664,230,340**	**$ -224,990**	**$ 551,794**	**$ 664,557,144**	**$ 4,533,297**	**$ 2,473,065**	**$ -2,473,065**	**$ -3,420,841**	**$ -1,314,333**	**$ 664,355,267**

FY 2014 General Fund Appropriation Activity by Appropriation Subcommittee
Transportation, Infrastructure and Capitals

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	DAS Distribution	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Transportation, Department of	SA5	Commercial Service Airports	0	0	0	0	12,743	0	0	0	-1,883	10,860
Transportation, Department of	SB8	Street Construction Fund	135,000	0	0	135,000	0	0	0	0	-26,595	108,405
Transportation, Department of Total			**135,000**	**0**	**0**	**135,000**	**12,743**	**0**	**0**	**0**	**-28,478**	**119,265**
Corrections Capital	9ZA	Iowa Correctional Instit. for Women	0	0	0	0	11,200,000	0	0	-11,200,000	0	0
Corrections Capital Total			**0**	**0**	**0**	**0**	**11,200,000**	**0**	**0**	**-11,200,000**	**0**	**0**
State Fair Authority Capital	22G	Cultural Center Renovation & Impr	0	0	0	0	250,000	0	0	0	0	250,000
State Fair Authority Capital	23G	Plaza Construction	0	0	0	0	1,000,000	0	0	-1,000,000	0	0
State Fair Authority Capital Total			**0**	**0**	**0**	**0**	**1,250,000**	**0**	**0**	**-1,000,000**	**0**	**250,000**
Administrative Services - Capitals	R58	Capital Lightning Protection	0	0	0	0	330,000	0	0	0	-81	329,919
Administrative Services - Capitals	R59	Major Maintenance	0	0	0	0	2,700,000	0	0	-1,019,314	0	1,680,686
Administrative Services - Capitals Total			**0**	**0**	**0**	**0**	**3,030,000**	**0**	**0**	**-1,019,314**	**-81**	**2,010,605**
Regents Capital	LB2	ISU - Research Park	0	0	0	0	12,000,000	0	0	-12,000,000	0	0
Regents Capital	LB3	UI - Hygienic Lab	0	0	0	0	1,000,000	0	0	0	0	1,000,000
Regents Capital	LB4	Regents - Fire Safety/Def Maint	0	0	0	0	2,000,000	0	0	-1,030,000	0	970,000
Regents Capital Total			**0**	**0**	**0**	**0**	**15,000,000**	**0**	**0**	**-13,030,000**	**0**	**1,970,000**
Grand Total			**$ 135,000**	**$ 0**	**$ 0**	**$ 135,000**	**$ 30,492,743**	**$ 0**	**$ 0**	**$ -26,249,314**	**$ -28,560**	**$ 4,349,869**

FY 2014 General Fund Appropriation Activity
Legislative Branch

Special Department Name	Appr #	Appropriation Name	Appropriation	Adj. to Standings	DAS Distribution	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Legislative Branch	801	International Relations Account	0	3,053	0	3,053	0	0	0	0	0	3,053
Legislative Branch	884	House	10,858,618	402,129	26,548	11,287,295	0	0	0	0	0	11,287,295
Legislative Branch	885	Senate	7,731,977	197,446	0	7,929,423	0	0	0	0	0	7,929,423
Legislative Branch	886	Joint Legislative Expenses	924,550	215,027	0	1,139,577	0	0	0	0	0	1,139,577
Legislative Branch	915	Legislative Services Agency	12,939,704	-1,112,407	0	11,827,297	0	0	0	0	0	11,827,297
Legislative Branch	925	Citizens Aide	1,545,151	80,986	0	1,626,137	0	0	0	0	0	1,626,137
Legislative Branch Total			**34,000,000**	**-213,767**	**26,548**	**33,812,781**	**0**	**0**	**0**	**0**	**0**	**33,812,781**
Grand Total			**$ 34,000,000**	**$ -213,767**	**$ 26,548**	**$ 33,812,781**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 33,812,781**